

## STEPS TO RECEIVE YOUR ENTITLEMENT (PREFERRED SHARES)

To receive your entitlement, you must complete the following steps:

- ☐ Fill out the Shareholder Registration Table on page 3. The registration and address **must match Odyssey's records**.
- ☐ If your address of record needs to be updated, fill out Box "A" on page 6.
- ☐ If the entitlement is to be mailed to an address other than the address of record or the address indicated in Box "A", fill out Box "B" on page 6.
- ☐ Fill out Box "C" on page 6.
  - If the securities are owned jointly, all owners must sign this Letter of Transmittal.
  - If the Letter of Transmittal is being signed by anyone other than the current registered holder, supporting **documentation demonstrating signing authority must be provided** (Refer to #5 in FAQ).
- ☐ If you want your entitlement issued and mailed to the name and address of record, **leave Boxes "A", "B", and "D" blank**.
- ☐ If the entitlement is to be issued to any person or entity other than the current registered holder, fill out Box "D" on page 6. The Medallion or Signature Guarantee section (Box "E") **must also be filled out and stamped** by an Eligible Institution (Refer to #3 and #4 in FAQ).
- ☐ If the entitlement is to be held at one of Odyssey's offices for pick up, fill out Box "F".
- ☐ Fill out Box "G" on page 7.
- ☐ Fill out Box "H" on page 7, if applicable. **If this is left blank, a cheque will be issued by default.**
- ☐ If you are an Amalgamation Electing Shareholder (defined herein) fill out BOX "I" – on page 7 which acknowledges and confirms you agree to become a party to the Unanimous Shareholder Agreement (defined herein) on closing of the Arrangement (defined herein).
- ☐ If applicable, complete the applicable Internal Revenue Service ("IRS") Form:
  - W-9 if you are a U.S. person, or
  - W-8 if you are not a U.S. person for U.S. federal income tax purposes.
- ☐ If applicable, include your original share certificate(s). If your share certificate(s) has been lost, stolen, or destroyed, the Letter of Transmittal must be completed as fully as possible and forwarded, together with a letter describing the loss. Odyssey will respond with replacement requirements (which may include an Affidavit of Loss and Indemnity Bond).

Once required steps are complete, please send original documents to Odyssey Trust Company, the depositary, at the following address, by mail, hand, or courier:

**Trader's Bank Building  
702 – 67 Yonge Street  
Toronto ON M5E 1J8  
Attention: Corporate Actions**

### FREQUENTLY ASKED QUESTIONS (FAQ)

1. **What is a Registered Shareholder?** A registered shareholder is a person or entity who directly owns shares in the company. The registered shareholder will have their name and address filed on the company's registry.
2. **How do I confirm the number of shares I have?** Holders may contact Odyssey by visiting our website: [www.odysseytrust.com/ca-en/help](http://www.odysseytrust.com/ca-en/help) or by phone by at 1-888-290-1175 (Toll-Free).
3. **What is a Medallion Guarantee?** It is a special certification stamp that guarantees a signature and authorizes a transfer of securities from one registered holder to another. If your financial institution does not offer Medallion Guarantees, you can request a virtual Medallion by making an appointment through Odyssey by visiting: [www.odysseytrust.com/ca-en/help](http://www.odysseytrust.com/ca-en/help).
4. **What is an Eligible Institution?** It is a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchanges Medallion Program (SEMP), or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Participants of these programs are usually members of a recognized stock exchange in Canada and/or the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States. Alternatively, a Signature Guarantee from Bank of Nova Scotia, RBC or TD, is acceptable.
5. **What is Signing Authority?** Where someone executes the Letter of Transmittal other than the registered shareholder or where the shares are registered to an entity, it must be accompanied by satisfactory evidence of the representative's authority to sign on behalf of the registered holder or entity. Examples of these documents include Corporate Resolutions, Partnership/Trustee Agreements, proofs of guardianship, Powers of Attorney, Estate Documentation, etc. **Note:** Documents demonstrating authority must be dated within the last 6 months.

**LETTER OF TRANSMITTAL AND ELECTION FORM  
WITH RESPECT TO THE PREFERRED SHARES OF GLOBAL HELIUM CORP.**

This letter of transmittal and election form (the “**Letter of Transmittal**”) is for use by registered holders (the “**HECO Shareholders**”) of Series A Convertible Preferred Shares and/or Series B Convertible Preferred Shares (collectively, the “**Preferred Shares**”) of Global Helium Corp. (the “**Company**”) in connection with the proposed arrangement (the “**Arrangement**”) under the provisions of Section 193 of the *Business Corporations Act* (Alberta) involving the Company and 2679158 Alberta Ltd. (the “**Purchaser**”), pursuant to a proposed plan of arrangement involving the Company and the Purchaser under an arrangement agreement dated as of July 15, 2025 (the “**Arrangement Agreement**”), the full text of which is enclosed in the accompanying management information circular dated September 12, 2025 prepared in connection with the special meeting of the HECO Shareholders (the “**HECO Meeting**”) to consider and approve the Arrangement (the “**HECO Circular**”). Capitalized terms used, but not defined, in this Letter of Transmittal shall have the meanings given to them in the Arrangement Agreement. Pursuant to the Arrangement, the Purchaser will acquire all the outstanding securities of the Company.

**Pursuant to this Letter of Transmittal and in connection with the Arrangement, the task required to be completed by the HECO Shareholder, if applicable, is the election of Cash Consideration (as defined below) or Share Consideration (as defined below).**

**1. Amalgamation Electing Shareholders or Not Electing Shareholders**

Each HECO Shareholder who:

(a) if such HECO Shareholder would hold at least 250,000 Purchaser Shares immediately following Closing if it were to elect to receive Amalgamation Consideration for its Preferred Shares and accrued dividends, can elect to receive at the Effective Time: (i) one common share in the capital of the Purchaser for each Preferred Share held immediately prior to the Effective Time; *plus* (ii) such number of Purchaser Shares equal to the accrued and unpaid dividend amount per Preferred Share, as of the Business Day prior to the Effective Date, divided by \$0.05, (each HECO Shareholder who so elects and duly completes this Letter of Transmittal prior to the Election Deadline, an “**Amalgamation Electing Shareholder**”) for each Preferred Share held (collectively, the “**Share Consideration**”); or

(b) is not an Amalgamation Electing Shareholder shall receive \$0.05 in cash plus the amount equal to the accrued and unpaid dividend amount per Preferred Share, as of the Business Day prior to the Effective Date (collectively, the “**Cash Consideration**”), in exchange for each Preferred Share held,

(“**Cash Consideration**” and “**Share Consideration**”, collectively referred to herein as, the “**Entitlement**”).

**\*Beneficial shareholders are required to register their Preferred Shares and become a registered shareholder of such Preferred Shares prior to the Election Deadline in order to elect to be an Amalgamation Electing Shareholder.**

**ODYSSEY TRUST COMPANY  
(SEE BELOW FOR ADDRESS AND TELEPHONE NUMBER)  
OR YOUR BROKER OR OTHER FINANCIAL ADVISOR WILL BE ABLE  
TO ASSIST YOU IN COMPLETING THIS LETTER OF TRANSMITTAL**

Beneficial HECO Shareholders whose Preferred Shares are registered in the name of an intermediary (i.e., a bank, trust company, securities broker, trustee, or other) should contact that intermediary for instructions and assistance in depositing their Preferred Shares.

**Except as otherwise indicated, all dollar amounts used in this Letter of Transmittal are in Canadian dollars.**

For HECO Shareholders to receive the Entitlement, they are required to deposit the original certificates, if applicable, representing the Preferred Shares held by them, along with this properly completed and duly signed Letter of Transmittal to Odyssey Trust Company (the “**Depository**”). The Entitlement, less any amounts withheld, payable to a HECO Shareholder who has complied with the procedures set out herein will be, as soon as practicable after the Effective Date and after the receipt of all required documents be: (i) forwarded to the HECO Shareholder at the email address, address or bank instructions specified in this Letter of Transmittal, as applicable, by first-class mail, postage prepaid, if applicable; (ii) if no

address has been specified in this Letter of Transmittal, forwarded to the address of the HECO Shareholder on the register of the Preferred Shares; or (iii) made available at the office of the Depositary for pickup by the HECO Shareholder.

HECO Shareholders are not entitled to receive fractional Purchaser Shares in connection with the Arrangement, and no other form of consideration will be payable in lieu thereof. In the event that an HECO Shareholder would otherwise be entitled to of any fractional Purchaser Shares, the number of Purchaser Shares to be issued to each HECO Shareholder will be rounded down to the next lesser whole number of Purchaser Shares.

Please complete each of the steps set out below in order. Under no circumstances will interest accrue or be paid by the Company, the Purchaser, or the Depositary, on the Entitlement to persons depositing Preferred Shares with the Depositary, regardless of any delay in making any payment for the Preferred Shares.

Please note that the delivery of this Letter of Transmittal, together with your Preferred Share certificate(s), as applicable, does not constitute a vote in favor of the Arrangement. To exercise your right to vote at the HECO Meeting, you must attend the HECO Meeting in person or by proxy.

**THE ENTITLEMENT TO WHICH HECO SHAREHOLDERS HAVE THE RIGHT TO RECEIVE IN ACCORDANCE WITH THE ARRANGEMENT SHALL BE RELEASED BY THE DEPOSITARY, UPON VALID RECEIPT OF A LETTER OF TRANSMITTAL TOGETHER WITH ORIGINAL CERTIFICATE(S), IF APPLICABLE, REPRESENTING THE DEPOSITED SHARES. IT IS IMPORTANT THAT YOU CAREFULLY READ THE INSTRUCTIONS SET OUT BELOW AND PROPERLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.**

#### DEPOSIT OF PREFERRED SHARES

**TO: GLOBAL HELIUM CORP.  
AND TO: 2679158 ALBERTA LTD.  
AND TO: ODYSSEY TRUST COMPANY, AS DEPOSITARY**

The undersigned hereby delivers to the Depositary the enclosed certificate(s), if applicable, representing Preferred Shares to be exchanged for the Entitlement pursuant to and in accordance with the Arrangement, as described in detail in the HECO Circular.

SHAREHOLDER REGISTRATION TABLE		
DRS Holder Account Number(s) or Certificate Number(s)	Name(s) and Address of Registered Holder(s)	Number of Preferred Shares Represented by DRS Statement(s) or Certificate(s)*
<b>TOTAL NUMBER OF PREFERRED SHARES DEPOSITED:</b>		

*Please clearly print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the above format.*

\*The total of the number of Preferred Shares listed in the table above must equal the total number of Preferred Shares registered to the holder on the register of the Company.

☐ **Check this box if all or some certificates have been lost, stolen, or destroyed.** Please review instruction 6 for additional information.

Any certificate(s) described above are enclosed and the HECO Shareholder irrevocably deposits the above-mentioned Preferred Shares (the “**Deposited Shares**”) in exchange for the Entitlement to which such holder is entitled pursuant to the Arrangement. The HECO Shareholder transmits the securities described above representing the Deposited Shares to be dealt with in accordance with this Letter of Transmittal.

HECO Shareholders who do not deliver their certificates representing Preferred Shares and all other documents required by the Depositary on or before the third anniversary of the Effective Date shall lose their right to receive the Entitlement or other compensation.

The undersigned acknowledges that if the Arrangement does not proceed, any enclosed certificate(s) representing the Deposited Shares will be: (i) converted into a DRS and returned forthwith to the undersigned in accordance with the delivery instructions in this Letter of Transmittal, or failing such address being specified, to the undersigned at the address as it appears on the register of Preferred Shares; or (ii) if the undersigned has chosen "Hold for Pick-Up" in this Letter of Transmittal, held for pick-up at the office of the Depositary.

Non-registered holders of the Deposited Shares should contact their nominee who hold the DRS statement(s) or certificate(s) representing the Deposited Shares on their behalf to arrange for the deposit of such DRS statement(s) or certificate(s).

☐ **If the undersigned does not wish to have their certificate converted into a DRS in this event, this box must be ticked.**

### **REPRESENTATIONS AND WARRANTIES**

The undersigned registered holder(s) of the Deposited Shares acknowledged, represents and warrants to the Company, the Purchaser and the Depositary and agrees that:

1. the undersigned acknowledges receipt of the HECO Circular;
2. the undersigned is the registered and legal owner of the Deposited Shares, such Deposited Shares represent all of the Preferred Shares owned, directly or indirectly, by the undersigned, and the undersigned has good title to the rights represented by the above mentioned securities free and clear of all liens, charges, encumbrances, claims, adverse interests, security interests and equities, together with all rights and benefits;
3. the undersigned has the full power and authority to deposit, sell, assign, transfer and deliver the DRS statement(s) or certificate(s) representing the Deposited Shares;
4. (i) if the undersigned is a body corporate: (a) it is duly incorporated, organized and subsisting under the laws of its jurisdiction of formation; (b) the completion of the transactions contemplated herein have been duly authorized by all necessary corporate action on the part of the undersigned; and (c) it has the corporate power and authority to enter into and deliver the Letter of Transmittal and perform its obligations under the Letter of Transmittal, including the deposit of the Deposited Shares; (ii) if the undersigned is an individual, he or she: (a) is mentally competent; (b) is 18 years of age or older; and (c) has the capacity to execute and deliver the Letter of Transmittal and perform his or her obligations under the Letter of Transmittal, including the deposit of the Deposited Shares;
5. if the undersigned elects to receive Share Consideration, the undersigned acknowledges receiving notice of the Unanimous Shareholder Agreement and that the undersigned must provide an executed joinder to the Unanimous Shareholder Agreement by the Election Deadline, otherwise it will be deemed to have elected Cash Consideration. See Box I for the Joinder to the Unanimous Shareholder Agreement;
6. all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate;
7. the Deposited Shares have not been sold, assigned, or transferred, nor has any agreement been entered into to sell, assign, or transfer any such Deposited Shares to any other person;
8. the execution and delivery of, and the performance of its obligations under, the Letter of and the deposit of the Deposited Shares, do not and will not as at the Election Deadline: (a) violate or conflict with any applicable law and, if the undersigned is a corporation, its constituting documents; (b) subject to the Plan of Arrangement, give rise to any rights of first refusal or other pre-emptive, preferential or similar rights to purchase any of the Deposited Shares so deposited; (c) subject to the Plan of Arrangement, create or allow the creation of a pledge, lien, charge, mortgage, assignment by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing upon any of the Deposited Shares; or (d) except as set forth in the Arrangement Agreement, there are no approvals or authorizations required to be obtained by the undersigned in respect of the execution and delivery of the Letter of Transmittal by it or the deposit of such Deposited Shares;;
9. the undersigned has not received notice of any claim, demand, lawsuit, proceeding, hearing, arbitration or governmental investigation ("**Claim**"), and is not aware of any Claim or potential Claim, actual or threatened, by or against it which prevents, impairs or otherwise negatively affects the ability of the undersigned to, or which could reasonably be expected to prevent, impair or otherwise negatively affect the ability of the undersigned to,

sell, transfer or assign any of such Deposited Shares that would adversely affect the ability to accept the Arrangement or survive acceptance;

10. the jurisdiction of residence of the undersigned is as specified in this Letter of Transmittal;
11. the undersigned acknowledges that the covenants, representations, and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
12. the undersigned acknowledges that the Company, the Purchaser, and/or the Depositary may be required to disclose personal information in respect of the undersigned and consents to disclosure of personal information in respect of the undersigned to: (i) securities or other regulatory authorities; (ii) the Depositary; (iii) any of the parties to the Arrangement Agreement; (iv) legal counsel to any of the parties to the Arrangement Agreement; and (v) as otherwise required by applicable law;
13. the undersigned acknowledges that all authority conferred, or agreed to be conferred, by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal or legal representatives, successors and assigns of the undersigned;
14. by virtue of the execution of this Letter of Transmittal, the undersigned shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Deposited Shares will be determined by the Purchaser in its sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on the Company, the Purchaser, the Depositary, or any other person to give notice of any defect or irregularity in any deposit of Deposited Shares and no liability shall be incurred by any of them for failure to give such notice;
15. the undersigned covenants and agrees to execute, upon request, any additional documents, transfers, and other assurances as may be necessary or desirable to complete the exchange of DRS statement(s) or certificate(s) representing the Deposited Shares for the Entitlement;
16. the undersigned surrenders to the Purchaser, effective at the Effective Date, all right, title and interest in and to the Deposited Shares and irrevocably appoints and constitutes any one director or officer of the Purchaser, and any other person designated by the Purchaser in writing, as true and lawful agent, attorney and attorney-in-fact and proxy, effective on and after the Effective Date, with full power of substitution, in the name of and on behalf of the undersigned (such power of attorney being deemed to be an irrevocable power coupled with an interest), to deliver the DRS statement(s) or certificate(s) representing the Deposited Shares pursuant to the Arrangement and to effect the transfer of the Deposited Shares on the books of the Company;
17. the undersigned acknowledges that the delivery of the Deposited Shares shall be effected and the risk of loss to such Deposited Shares shall pass only upon proper receipt thereof by the Depositary;
18. except for any proxy deposited with respect to the vote on the Arrangement Resolution in connection with the HECO Meeting, the undersigned revokes any and all authority, other than as granted in this Letter of Transmittal, whether as agent, attorney-in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Shares and agrees that no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise will be granted with respect to such Deposited Shares;
19. represents that no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, in connection with the HECO Meeting has been or will be granted with respect to the Deposited Shares;
20. the undersigned acknowledges that if the Arrangement is completed, the delivery and deposit of the Deposited Shares pursuant to this Letter of Transmittal is irrevocable;
21. following completion of the Arrangement, directs and instructs the Depositary to issue or to cause to be issued a wire or cheque or DRS or certificate, as applicable, representing the Entitlement for the Deposited Shares promptly after the Effective Date and unless otherwise indicated in this Letter of Transmittal under "Special Entitlement Instructions" or "Hold for Pick-Up" to the HECO Shareholder at the address and/or e-mail address specified herein. If no address is specified, the Depositary will forward the wire or cheque(s) or DRS or certificate, as applicable, to the address of the HECO Shareholder as shown on the register of Preferred Shares;
22. the undersigned acknowledges that, in accordance with the Arrangement, the Company, the Purchaser and the Depositary, as applicable, shall be entitled to deduct and withhold from any consideration payable to any holder of Preferred Shares such amounts as the Company, the Purchaser or the Depositary, as applicable, is required to deduct and withhold from such consideration under tax laws;
23. the undersigned acknowledges that it will not receive payment in respect of the Deposited Shares until following the Effective Time and all required documents, including any DRS statement(s) or certificate(s), are received by the Depositary at the address set forth below, together with such additional documents as the Depositary may require, and until the same are processed for payment by the Depositary. It is further acknowledged that no interest will accrue on the Entitlement payable in respect of the Deposited Shares in connection with the Arrangement. The undersigned further represents and warrants that the Entitlement in respect of Deposited Shares will completely discharge any obligations of the Company, the Purchaser, and the Depositary with respect to the matters contemplated by this Letter of Transmittal;

24. the undersigned acknowledges that if the Arrangement is not completed or does not proceed, the enclosed DRS statement(s) or certificate(s) representing the Deposited Shares and all other ancillary documents will be: (i) returned forthwith to the undersigned in accordance with the delivery instructions in this Letter of Transmittal, or failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the register of the Preferred Shares; or (ii) if the undersigned has indicated in this Letter of Transmittal under "Special Pick-Up Instructions", held for pick-up at the office of the Depositary;
25. the undersigned acknowledges that any (i) certificate or other instrument that immediately prior to the Effective Time represents Preferred Shares that is not deposited as required by the Plan of Arrangement and this Letter of Transmittal on or before the thirty-six (36) month anniversary of the Effective Date or (ii) any payment made by way of cheque by the Depositary pursuant to the Plan of Arrangement and this Letter of Transmittal that has not been deposited or has been returned to the Depositary (as applicable) or that otherwise remains outstanding on or before the thirty-six (36) month anniversary of the Effective Date shall, in either case, cease to represent a claim or interest of any kind or nature. On the thirty-six (36) month anniversary of the Effective Date, all unpaid amounts to which the holder of such certificate or other instrument (and any Person with an interest in the Preferred Shares represented by such certificate or other instrument) is otherwise entitled and any other right or claim to payment under the Arrangement shall be deemed to have been surrendered for no consideration to the Purchaser (and shall be paid over by the Depositary to the Purchaser or as directed by the Purchaser) and the holder of such certificate or other instrument (and any Person with an interest in the Preferred Shares represented by such certificate or other instrument) shall have no further right, interest or entitlement in or to such amounts;
26. the undersigned acknowledges that, following the Arrangement, the Company and the Purchaser intend to apply to cease to be a reporting issuer in each jurisdiction in Canada and acknowledges that the Purchaser Shares will be subject to transfer restrictions;
27. the undersigned acknowledges that it has been afforded the opportunity to obtain independent legal, financial and tax advice with respect to the Arrangement (including the availability and effect of making the election to receive Share Consideration or Cash Consideration and the terms of the Unanimous Shareholder Agreement) and confirms by execution hereof that it has either sought independent advice or elected not to do so;
28. by reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Arrangement as entered into through this Letter of Transmittal, as well as any documents related thereto, be drawn exclusively in the English language. En utilisant la version anglaise de la présente lettre d'envoi, le soussigné est réputé avoir demandé que tout contrat attesté par l'arrangement, tel qu'il est accepté au moyen de cette lettre d'envoi, de même que tous les documents qui s'y rapportant soient rédigés exclusivement en anglais; and
29. this Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Alberta and the federal laws of Canada applicable therein.

#### **ELECTION OF CASH OR SHARE CONSIDERATION**

HECO Shareholders who immediately prior to the Effective Time is the registered owner of 250,000 or more Preferred Shares may elect to receive at the Effective Time either:

☐ **OPTION A - THE CASH CONSIDERATION (DEFAULT AND WILL BE PROVIDED IF NO ELECTION COMPLETED)**

The undersigned hereby elects to receive the Cash Consideration of \$0.05 plus the amount equal to the accrued and unpaid dividend amount per Preferred Share, as of the Business Day prior to the Effective Date, in exchange for each Preferred Share.

☐ **OPTION B - THE SHARE CONSIDERATION**

The undersigned hereby elects to receive the Share Consideration of one Purchaser Share per Preferred Share, plus such number of Purchaser Shares equal to the accrued and unpaid dividend amount per Preferred Share, as of the Business Day prior to the Effective Date, divided by \$0.05.

<p><b>BOX A – NEW ADDRESS UPDATE</b></p> <p>To be completed <u>ONLY</u> if you require an address update on Odyssey's records.</p> <p>_____</p> <p>(New Street Address &amp; Number)</p> <p>_____</p> <p>(New City and Province or State)</p> <p>_____</p> <p>(New Postal/Zip Code &amp; Country)</p> <p>_____</p> <p>(Telephone – Business Hours)</p>	<p><b>BOX B – SPECIAL INSTRUCTIONS</b></p> <p>To be completed <u>ONLY</u> if the entitlement is to be mailed to an address other than your address of record or the address in Box A.</p> <p>_____</p> <p>(Street Address &amp; Number)</p> <p>_____</p> <p>(City and Province or State)</p> <p>_____</p> <p>(Postal/Zip Code &amp; Country)</p> <p>_____</p> <p>(Telephone – Business Hours)</p> <p><input type="checkbox"/> Please issue a physical share certificate instead of a DRS statement</p>	<p><b>BOX C – SIGNATURE (REQUIRED)</b></p> <p>Dated: _____</p> <p>_____</p> <p>(Signature of HECO Shareholder or Authorized Representative) *</p> <p>_____</p> <p>(Signature of any joint HECO Shareholder)</p> <p>_____</p> <p>(Name of HECO Shareholder(s))</p> <p>_____</p> <p>(Name of Authorized Representative)</p> <p>_____</p> <p>(Email Address) **</p>
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<p><b>BOX D - TRANSFER INSTRUCTIONS</b></p> <p>To be completed <u>ONLY</u> if the entitlement is to be issued and transferred to someone other than the registered shareholder. <b>Box E must also be completed.</b></p> <p>_____</p> <p>(Name)</p> <p>_____</p> <p>(Street Address and Number)</p> <p>_____</p> <p>(City and Province or State)</p> <p>_____</p> <p>(Postal (Zip) Code and Country)</p> <p>_____</p> <p>(Telephone – Business Hours)</p> <p>_____</p> <p>(Email Address) **</p>	<p><b>BOX E – SIGNATURE GUARANTEE</b></p> <p><i>Signature guaranteed by:</i></p> <p>_____</p> <p>(Authorized Signature)</p> <p>_____</p> <p>(Name of Guarantor)</p> <p>_____</p> <p>(Telephone – Business Hours)</p>
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<p><b>BOX F – PICK UP INSTRUCTIONS</b></p> <p>Hold for pick-up at the office of the Depositary in the following city:</p> <p><input type="checkbox"/> Calgary <input type="checkbox"/> Toronto <input type="checkbox"/> Vancouver</p>
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**\*If the signature is that of a Trustee, Executor, Administrator, Guardian, Attorney-in-fact, Agent, Officer of a corporation, or any other person acting in a fiduciary or representative capacity, proof of signing authority dated within 6 months is required.**

**\*\*By providing an email address, the undersigned consents to electronic delivery by the Depositary.**



**BOX G – RESIDENCY ELECTION (REQUIRED)**

**Indicate whether you are a U.S. Shareholder (as defined below) or are acting on behalf of a U.S. Shareholder.**

- OR
- ☐ The owner signing below represents that it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder;
- ☐ The owner signing below represents that it is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A "U.S. Shareholder" is any Shareholder that is either (A) providing an address below that is located within the United States or any territory or possession thereof; or (B) a U.S. person for United States federal tax purposes (as further described in Instruction 12). If you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder, then in order to avoid United States backup withholding you must complete the **Form W-9 attached as Appendix "A"** or otherwise provide certification that you are exempt from backup withholding, as provided in the Instructions. If you are not a U.S. Shareholder and you provide an address that is located in the United States, you must complete an appropriate Form W-8. If you require a Form W-8, please contact the Depositary. **All Shareholders are urged to consult their own tax advisors to determine which forms should be used and whether they are exempt from backup withholding.**

**BOX H – PAYMENT METHOD**

- ☐ Cheque (default)
- ☐ Wire transfer (complete wire instructions below)

**BOX I – JOINDER TO THE SHAREHOLDERS AGREEMENT**

**(This Box I is only applicable to Amalgamation Electing Shareholders that elect to receive Share Consideration)**

TO: The Purchaser

AND TO: The shareholders party to the unanimous shareholder agreement dated as of the Effective Date, among the Purchaser and the shareholders named therein (the "**Unanimous Shareholder Agreement**").

By execution of this joinder agreement (the "**Joinder**"), the undersigned acknowledges, agrees and declares as follows:

- a) the undersigned has received a copy of the Unanimous Shareholder Agreement, and has read and understood fully the provisions of the Unanimous Shareholder Agreement;
- b) prior to the execution of this Joinder, the undersigned has either obtained independent legal advice as to its rights and obligations under the Unanimous Shareholder Agreement, or has been under no compulsion to act and has deliberately chosen not to obtain independent legal advice, and the undersigned understands all of its rights and obligations under the Unanimous Shareholder Agreement and is executing and delivering this Joinder voluntarily; and
- c) the undersigned hereby becomes a party to and ratifies, intervenes in and agrees to be bound by, all of the terms, provisions, and conditions contained in the Unanimous Shareholder Agreement, in the same manner and to the same extent as if the undersigned had been an original party to the Unanimous Shareholder Agreement.

Dated: \_\_\_\_\_

\_\_\_\_\_  
(Signature of HECO Shareholder or Authorized Representative)

\_\_\_\_\_  
(Signature of any joint HECO Shareholder)

\_\_\_\_\_  
(Name of HECO Shareholder(s))

\_\_\_\_\_  
(Name of Authorized Representative)

## WIRE INSTRUCTIONS

PLEASE NOTE THAT THERE IS A \$75 BANKING FEE TO ISSUE A WIRE PAYMENT. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST.

IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE AND ODYSSEY IS UNABLE TO FULFILL THE WIRE REQUEST, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED.

PLEASE PROVIDE AN E-MAIL ADDRESS AND PHONE NUMBER IN THE EVENT THAT WE NEED TO CONTACT YOU OR NEED TO CONFIRM YOUR WIRE DETAILS.

ODYSSEY IS REQUIRED TO COMPLETE WIRE CALLBACKS FOR PAYMENTS OF OVER \$10,000. ODYSSEY WILL MAKE REASONABLE EFFORTS TO COMPLETE WIRE CALLBACKS, IF ODYSSEY IS UNABLE TO COMPLETE THE WIRE CALLBACKS BY THE PAYMENT DATE OF THE TRANSACTION, A CHEQUE WILL BE ISSUED AND MAILED TO THE ADDRESS OF RECORD AND NO ADDITIONAL FEES WILL BE CHARGED.

EMAIL ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

\*\*Beneficiary Name(s)

\*\*Beneficiary Address

\*\*Province/State

\*\*Postal Code/Zip Code

Beneficiary name and address **MUST** match Odyssey's records.

\*\*Beneficiary Bank/Financial Institution

\*\*Bank Address

\*\*Province/State

\*\*Postal Code/Zip Code

PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION. YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES.

\*\*Bank Account Number

Transit/Routing Number

SWIFT Code

ABA (US)

IBAN Number (Europe)

Sort Code (GBP)

BSB Number

BIC Number

Additional Notes and special routing instructions:

\*\* Mandatory fields

## **ADDITIONAL INSTRUCTIONS**

### **1. Use of Letter of Transmittal**

- (a) This Letter of Transmittal is for use by registered holders of Preferred Shares only.
- (b) If you hold your Preferred Shares in the name of a broker, investment dealer, bank, trust company or other nominee, you should contact that nominee for instructions and assistance in delivering your Preferred Shares.
- (c) HECO Shareholders should read the accompanying HECO Circular prior to completing this Letter of Transmittal.
- (d) This Letter of Transmittal duly completed and signed (or an originally signed copy thereof) together with accompanying DRS certificate(s) or certificate(s) representing the Preferred Shares and all other required documents must be sent or delivered to the Depositary at the address set out on the back of this Letter of Transmittal.
- (e) The method used to deliver this Letter of Transmittal and any accompanying DRS certificate(s) or certificate(s) representing Preferred Shares and all other required documents is at the option and risk of the HECO Shareholder, and delivery will be deemed effective only when such documents are actually received by the Depositary. The Company and Purchaser recommend that the necessary documentation be hand delivered to the Depositary at the address set out on the back of this Letter of Transmittal, and a receipt obtained; otherwise the use of registered mail or courier with return receipt requested, properly insured, is recommended. HECO Shareholders whose Preferred Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those HECO Shares. Delivery to an address other than to the specified address does not constitute delivery for this purpose.
- (f) All questions as to the validity, form and acceptance of any Preferred Shares will be determined by the Purchaser in its absolute discretion and such determination shall be final and binding. The Purchaser reserves the right if it so elects in its absolute discretion to instruct the Depositary to waive any defect or irregularity contained in any Letter of Transmittal and/or any accompanying documents received by it.

### **2. Signatures**

- (a) This Letter of Transmittal must be completed and signed by the registered owner of Preferred Shares or by such holder's duly authorized representative.
- (b) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying DRS certificate(s) or certificate(s), such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed.
- (c) If such deposited DRS certificate(s) or certificate(s) are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (d) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying certificate(s) or the Entitlement is to be issued to a person other than the registered owner(s):
  - (i) such deposited DRS certificate(s) or certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
  - (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the DRS certificate(s) or certificate(s) and must be guaranteed as noted in paragraph 3 below of these Instructions.

### **3. Guarantee of Signatures**

No signature guarantee is required on this Letter of Transmittal if it is signed by the registered holder(s) of the Preferred Shares deposited therewith, unless this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying certificate(s) representing Preferred Shares or if the Entitlement is to be issued to a person other than the registered owner(s). If this Letter of Transmittal is executed by a person other than the registered holder(s), or if the Entitlement is to be issued to a person other than the registered holder(s), or sent to an address other than the address of the registered owner(s) as shown on the register of the Preferred Shares, such signature must be guaranteed through a Medallion Guarantee from an Eligible Institution (as defined above), or in some other manner satisfactory to the Depositary.

### **4. Fiduciaries, Representatives and Authorizations**

Where this Letter of Transmittal is executed by a person as an executor, administrator, trustee or guardian, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Any of the Company, the Purchaser or the Depositary, at their discretion, may require additional evidence of authority or additional documentation.

### **5. Delivery Instructions**

The Entitlement to be issued in exchange for the Deposited Shares will be issued in the name of the person indicated in Box A and delivered to the address indicated in Box A (unless another name and/or address has been provided in Box B). If any Entitlement is to be held for pick-up at the offices of the Depositary, complete Box C. If neither Box A nor Box B is completed, any Entitlement issued in exchange for the Deposited Shares will be issued in the name of the registered holder of the Deposited Shares and, unless Box C is completed, will be mailed to the address of the registered holder of the Deposited Shares as it appears on the register of the Company. Any Entitlement mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing.

### **6. Lost Certificates**

If a certificate representing Preferred Shares has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss, to the Depositary. The Depositary and/or the Purchaser will respond with replacement requirements (which may include an affidavit of loss and indemnity bonding requirements) for delivery of the consideration in accordance with the Arrangement.

### **7. Return of Certificates**

If the Arrangement does not proceed for any reason, any certificate(s) for Preferred Shares received by the Depositary will be: (i) converted into a DRS and returned forthwith to the holder thereof in accordance with the delivery instructions in this Letter of Transmittal; (ii) converted into a DRS and, failing such address being specified, returned forthwith to the holder thereof at the address of the holder as it appears on the register of Preferred Shares; (iii) if the holder thereof has chosen "Hold for Pick-Up" in this Letter of Transmittal, held for pick-up at the office of the Depositary; or (iv) if the holder thereof has elected not to have such certificate(s) converted into a DRS, returned forthwith to the holder thereof in accordance with the delivery instructions in this Letter of Transmittal or, failing such address being specified, returned forthwith at the address of the holder as it appears on the register of Preferred Shares.

### **8. Assistance and Additional Copies**

Questions and requests for assistance may be directed to the Depositary and additional copies of this Letter of Transmittal may be obtained on request from the Depositary at the telephone number, e-mail or address specified on the back page of this Letter of Transmittal. HECO Shareholders may also contact their broker, investment dealer, bank, trust company or other nominee for assistance.

### **9. Miscellaneous**

- (a) If the space on this Letter of Transmittal is insufficient to list all certificate(s) for Preferred Shares, additional certificate numbers and number of Preferred Shares may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If the Company Shares are registered in different forms (e.g., "John Doe" and "J. Doe") a separate Letter of Transmittal should be signed for each different registration.

- (c) No alternative, conditional or contingent deposits of Preferred Shares will be accepted and no fractional Purchaser Shares will be issued. Additional copies of the Letter of Transmittal may be obtained from the Depositary at the e-mail or address set out on the back of this Letter of Transmittal.
- (d) The Purchaser reserves the right, if it so elects in its absolute discretion, to instruct the Depositary to waive any defect or irregularity contained in any Letter of Transmittal received by it.
- (e) Before completing this Letter of Transmittal, you are urged to read the accompanying HECO Circular and discuss any questions with financial, legal and/or tax advisors.

#### **10. Privacy Notice / Consent**

At Odyssey Trust Company, we take your privacy seriously. When providing services to you, we receive non-public, personal information about you. We receive this information through transactions we perform for you or an issuer in which you hold securities, from enrolment forms and through other communications with you. We may also receive information about you by virtue of your transactions with affiliates of Odyssey Trust Company or other parties. This information may include your name, social insurance number, securities ownership information and other financial information. With respect to both current and former customers, Odyssey Trust Company does not share non-public personal information with any non-affiliated third party except as necessary to process a transaction, service your account or as permitted by law. Our affiliates and outside service providers with whom we share information are legally bound not to disclose the information in any manner, unless permitted by law or other governmental process. We strive to restrict access to your personal information to those employees who need to know the information to provide our services to you, and we maintain physical, electronic and procedural safeguards to protect your personal information. Odyssey Trust Company realizes that you entrust us with confidential personal and financial information, and we take that trust very seriously. By providing your personal information to us and signing this form, we will assume, unless we hear from you to the contrary, that you have consented and are consenting to this use and disclosure. A complete copy of our Privacy Code, may be accessed at [www.odysseytrust.com](http://www.odysseytrust.com), or you may request a copy in writing Attn: Chief Privacy Officer, Odyssey Trust Company at 350 – 409 Granville St, Vancouver, BC, V6C 1T2

#### **11. Substitute Form W-9 — U.S. Shareholders**

In order to avoid “backup withholding” of United States income tax on payments made on the Preferred Shares, a shareholder that is a U.S. holder (as defined below) must generally provide the person’s correct taxpayer identification number (“**TIN**”) on the enclosed Form W-9 and certify, under penalties of perjury, that such number is correct, that such shareholder is not subject to backup withholding, and that such shareholder is a U.S. person (including a U.S. resident alien). If the correct TIN is not provided or if any other information is not correctly provided, payments made with respect to the Preferred Shares may be subject to backup withholding of 24%. For the purposes of this Letter of Transmittal, a “U.S. holder” or “U.S. person” means: a beneficial owner of Preferred Shares that, for United States federal income tax purposes, is (a) a citizen or resident of the United States, (b) a corporation, or other entity classified as a corporation for United States federal income tax purposes, that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia, (c) an estate if the income of such estate is subject to United States federal income tax regardless of the source of such income, (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for United States federal income tax purposes or (ii) a United States court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust, or (e) a partnership, limited liability company or other entity classified as a partnership for United States tax purposes that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia.

Backup withholding is not an additional United States income tax. Rather, the United States income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained provided that the required information is furnished to the IRS.

Certain persons (including, among others, corporations, certain “not-for-profit” organizations, and certain non-U.S. persons) are not subject to backup withholding. A shareholder that is a U.S. holder should consult his or her tax advisor as to the shareholder’s qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

The TIN for an individual United States citizen or resident is the individual’s social security number.

**Failure to furnish TIN** — If you fail to furnish your correct TIN, you are subject to a penalty of U.S. \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Non-U.S. holders receiving payments in the U.S. should return a completed Form W-8BEN, a copy of which is available from the Depositary upon request.**

**The Depositary is:  
Odyssey Trust Company**

**Deliver by Registered Mail, Mail, Hand, or Courier to:**

Trader's Bank Building  
702 – 67 Yonge Street  
Toronto ON M5E 1J8  
Attention: Corporate Actions

**Inquiries:**  
Telephone: **(587) 885-0960**  
E-Mail: **corp.actions@odysseytrust.com**

***Any questions and requests for assistance may be directed to the Depositary at the telephone number or e-mail set out above.***

**Request for Taxpayer  
Identification Number and Certification**

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the  
requester. Do not  
send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	<b>2</b> Business name/disregarded entity name, if different from above.	
	<b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  (Applies to accounts maintained outside the United States.)
	<b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	<b>5</b> Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
				-				-			
<b>or</b>											
<b>Employer identification number</b>											
					-						

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**What's New**

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form, you:**

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under “*By signing the filled-out form*” above (for reportable interest and dividend accounts opened after 1983 only).



Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.