

# Eastman Chemical Company

## Letter of Transmittal Pursuant to Offer to Purchase for Cash

**Up to \$400,000,000 Combined Aggregate Principal Amount of Its**  
**4.5% Notes due 2021**  
**3.6% Notes due 2022**  
**7 ¼% Debentures due 2024**  
**7 ⅝% Debentures due 2024**  
**3.80% Notes due 2025**  
**and**  
**7.60% Debentures due 2027**  
**In the Priority Set Forth Below**

The Offer will expire at midnight, New York City time, at the end of the day on November 29, 2016, or any other date and time to which Eastman Chemical Company (the “Company”) extends the Offer (such date and time, as the same may be extended, the “Expiration Date”), unless earlier terminated. You must validly tender your Notes (as defined below) on or prior to 5:00 p.m., New York City time, on November 14, 2016 (such date and time, as the same may be extended, the “Early Tender Date”) to be eligible to receive the applicable Total Consideration, which includes an early tender premium of \$30 per \$1,000 principal amount of Notes accepted for purchase pursuant to the Offer (the “Early Tender Premium”). If you tender your Notes following the Early Tender Date, but on or prior to the Expiration Date, you will be eligible to receive only the applicable Tender Offer Consideration, which is an amount equal to the applicable Total Consideration minus the Early Tender Premium.

Notes tendered may be withdrawn on or prior to 5:00 p.m., New York City time, on November 14, 2016 (such date and time, as the same may be extended with respect to a series of Notes, the “Withdrawal Deadline”), but not thereafter, except as required by law. The Offer is subject to the satisfaction or waiver of certain conditions described in the Company’s Offer to Purchase, dated October 31, 2016 (the “Offer to Purchase”), under the heading “The Terms of the Offer—Conditions to the Offer.”

Upon the terms and subject to the conditions described in the Offer to Purchase, this letter of transmittal (the “Letter of Transmittal”) and any amendments or supplements to the foregoing, the Company hereby offers to purchase for cash (the “Offer”), subject to each Tender Cap (as defined in the Offer to Purchase) and in the order of priority set forth in the table below (the “Acceptance Priority Level”) for the Notes, up to \$400,000,000 combined aggregate principal amount (the “Maximum Tender Amount”) of its outstanding 4.5% Notes due 2021 (the “2021 Notes”), 3.6% Notes due 2022 (the “2022 Notes”), 7 ¼% Debentures due 2024 (the “January 2024 Debentures”), 7 ⅝% Debentures due 2024 (the “June 2024 Debentures,” and together with the January 2024 Debentures, the “2024 Debentures”), 3.80% Notes due 2025 (the “2025 Notes”) and 7.60% Debentures due 2027 (the “2027 Debentures”). We refer to the 2021 Notes, 2022 Notes, 2024 Debentures, 2025 Notes and 2027 Debentures collectively as the “Notes.” The Offer is open to all holders (individually, a “Holder” and, collectively, the “Holders”) of the Notes.

The following table sets forth some of the terms of the Offer:

Title of Security	CUSIP Number	Principal Amount Outstanding	Tender Cap	Acceptance Priority Level	Reference U.S. Treasury Security	Bloomberg Reference Page	Early Tender Premium (per \$1,000 principal amount)	Fixed Spread (basis points)
7 ⅝% Debentures due 2024.....	277432 AC4	\$53,901,000	\$10,000,000	1	1.5% due 08/15/26	PX1	\$30	+90
7.60% Debentures due 2027.....	277432 AD2	\$223,396,000	\$50,000,000	2	1.5% due 08/15/26	PX1	\$30	+110
7 ¼% Debentures due 2024.....	277432 AB6	\$244,421,000	\$50,000,000	3	1.5% due 08/15/26	PX1	\$30	+85
4.5% Notes due 2021.....	277432 AK6	\$250,000,000	\$50,000,000	4	1.25% due 10/31/21	PX1	\$30	+80
3.6% Notes due 2022.....	277432 AN0	\$900,000,000	\$150,000,000	5	1.25% due 10/31/21	PX1	\$30	+100
3.80% Notes due 2025.....	277432 AR1	\$800,000,000	\$100,000,000	6	1.5% due 08/15/26	PX1	\$30	+115

*The Tender Agent for the Offer is:*

### Global Bondholder Services Corporation

*By Regular, Registered or Certified Mail;  
Hand or Overnight Delivery:*  
65 Broadway, Suite 404  
New York, New York 10006  
Attention: Corporate Actions

*By Facsimile Transmission:*  
(212) 430-3775 (for eligible institutions only)  
To confirm receipt of facsimile by telephone:  
(212) 430-3774

**Delivery of this Letter of Transmittal to an address, or transmission of this Letter of Transmittal via facsimile to a number, other than as set forth above will not constitute a valid delivery to the Tender Agent. The instructions accompanying this Letter of Transmittal should be read carefully and in their entirety before it is completed.**

**Any questions concerning the terms of the Offer may be directed to the Dealer Manager at the address and telephone numbers on the back cover of this Letter of Transmittal. Questions and requests for assistance or for additional copies of the Offer to Purchase, this Letter of Transmittal or other related materials may be directed to the Tender Agent, whose address and telephone numbers appear on the front and back covers of this Letter of Transmittal.**

Capitalized terms used but not defined in this Letter of Transmittal have the respective meanings ascribed to them in the Offer to Purchase. This Letter of Transmittal need not be completed by Holders tendering Notes through the Depository Trust Company's ("DTC") Automated Tender Offer Program ("ATOP").

The undersigned acknowledges receipt of the Offer to Purchase and this Letter of Transmittal, which together constitute the Offer. The Offer is made upon the terms and subject to the conditions set forth in the Offer to Purchase and this Letter of Transmittal. The consideration payable by the Company for the Notes is set forth in the Offer to Purchase.

**All of the Notes are held in book-entry form and registered in the name of Cede & Co., as the nominee of DTC. This Letter of Transmittal is to be used by Holders of Notes if delivery of such Notes is to be made by book-entry transfer to the account maintained by the Tender Agent at the Depository Trust Company ("DTC") pursuant to the procedures set forth in the Offer to Purchase under "The Terms of the Offer—Procedure for Tendering Notes—Book-Entry Delivery and Tender of Notes Through ATOP" and instructions are not being transmitted through ATOP. Holders that are tendering by book-entry transfer to the Tender Agent's account at DTC can execute the tender through ATOP, for which the Offer will be eligible, pursuant to the procedures set forth in the Offer to Purchase under "The Terms of the Offer—Procedure for Tendering Notes—Book Entry Delivery and Tender of Notes Through ATOP."**

DTC participants that are accepting the Offer through ATOP may transmit their acceptance of the Offer to DTC, which will verify the acceptance and execute a book-entry delivery to the Tender Agent's account at DTC. DTC will then send an "agent's message" (as defined in the Offer to Purchase) to the Tender Agent for its acceptance. Delivery of the agent's message by DTC means that DTC has received an express acknowledgment from each DTC participant tendering through ATOP that such DTC participant has received and agrees to be bound by the terms of the Offer as set forth in the Offer to Purchase and this Letter of Transmittal and that the Company may enforce such agreement against such participant.

Validly tendered Notes may be validly withdrawn at any time on or prior to the Withdrawal Deadline. After such time, you may not withdraw your Notes except in certain limited circumstances where additional withdrawal rights are required by law (as determined by the Company in its sole discretion). In the event of a termination of the Offer, Notes tendered pursuant to the Offer will be promptly returned. Notes tendered pursuant to the Offer but not purchased due to the priority acceptance procedures, proration or a defect in the tender will be returned to the tendering Holders promptly following the Expiration Date.

**Holders of Notes who wish to be eligible to receive the applicable Total Consideration, which includes the Early Tender Premium, and any Accrued Interest, as set forth in the Offer to Purchase, must validly tender and not validly withdraw their Notes to the Tender Agent on or prior to the Early Tender Date. Holders who validly tender their Notes following the Early Tender Date but on or prior to the Expiration Date, and whose Notes are accepted for purchase, will receive only the Tender Offer Consideration (which does not include an Early Tender Premium), and any Accrued Interest, as set forth in the Offer to Purchase.**

**In the event the Offer is terminated, withdrawn or otherwise not completed, none of the Total Consideration or Tender Offer Consideration will be paid or become payable and any tendered Notes will be promptly returned to the tendering Holders.**

Neither the Offer to Purchase nor this Letter of Transmittal constitutes an offer to purchase Notes in any jurisdiction in which, or to or from any person to or from whom, it is unlawful to make such offer under applicable securities or “blue sky” laws. The delivery of this Letter of Transmittal shall not under any circumstances create any implication that the information contained herein is correct as of any time subsequent to the date hereof or that there has been no change in the information set forth herein or in any attachments hereto or in the affairs of the Company or any of its subsidiaries or affiliates since the date hereof. The Company disclaims any obligation to update or revise any information contained in the Offer to Purchase or this Letter of Transmittal.

### TENDER OF NOTES

The Notes to which this Letter of Transmittal relates are listed below. Notes of a given series may be tendered only in principal amounts equal to the authorized denominations of such series of Notes, as set forth in the following table. Holders who tender less than all of their Notes must continue to hold Notes in at least the minimum authorized denomination for the applicable series of Notes. Notes of a series may be subject to proration if the aggregate principal amount of such Notes of such series validly tendered is greater than the applicable Tender Cap or would cause the Maximum Tender Amount to be exceeded. If proration of a series of tendered Notes is required, the Company will determine the applicable proration factor as soon as practicable after the Early Tender Date or the Expiration Date, as the case may be, and will announce the results of proration by press release. Fractions resulting from the proration will be rounded down to the nearest \$1,000 principal amount. Depending on the amount tendered and the applicable proration factor applied, if the principal amount of Notes returned to a Holder as a result of proration would result in less than the minimum denomination being returned to such Holder, the Company will either accept or reject all of such Holder’s validly tendered Notes.

Title of Security	CUSIP Number	Minimum Denomination	Multiple Denomination
7 5/8% Debentures due 2024 .....	277432 AC4	\$1,000	\$1,000
7.60% Debentures due 2027 .....	277432 AD2	\$1,000	\$1,000
7 1/4% Debentures due 2024 .....	277432 AB6	\$1,000	\$1,000
4.5% Notes due 2021 .....	277432 AK6	\$2,000	\$1,000
3.6% Notes due 2022 .....	277432 AN0	\$2,000	\$1,000
3.80% Notes due 2025 .....	277432 AR1	\$2,000	\$1,000

No alternative, conditional or contingent tenders will be accepted. **This form need not be completed by Holders tendering Notes through ATOP.**

<b>Description of the Notes Tendered</b>			
<b>Name of DTC Participant and Participant's DTC Account Number in which USD Notes Are Held (Please Fill in if Blank)</b>	<b>Note</b>	<b>Aggregate Principal Amount Represented*</b>	<b>Aggregate Principal Amount Tendered*</b>
	7 5/8% Debentures due 2024 (CUSIP No. 277432 AC4)		
	7.60% Debentures due 2027 (CUSIP No. 277432 AD2)		
	7 1/4% Debentures due 2024 (CUSIP No. 277432 AB6)		
	4.5% Notes due 2021 (CUSIP No. 277432 AK6)		
	3.6% Notes due 2022 (CUSIP No. 277432 AN0)		
	3.80% Notes due 2025 (CUSIP No. 277432 AR1)		
<p>* Unless otherwise indicated in the column labeled "Aggregate Principal Amount Tendered" and subject to the terms and conditions of the Offer to Purchase, a Holder will be deemed to have tendered with respect to the entire aggregate principal amount represented by the Notes indicated in the column labeled "Aggregate Principal Amount Represented."</p>			
<p><input type="checkbox"/> CHECK HERE IF TENDERED NOTES ARE BEING DELIVERED BY BOOK-ENTRY TRANSFER MADE TO AN ACCOUNT MAINTAINED BY THE TENDER AGENT WITH DTC AND COMPLETE THE FOLLOWING (ONLY PARTICIPANTS IN DTC MAY DELIVER NOTES BY BOOK-ENTRY TRANSFER):</p> <p>Name of Tendering Institution: _____</p> <p>DTC Accounting Number: _____</p> <p>Transaction Code Number: _____</p> <p>Principal Amount Tendered: _____</p> <p>Date Tendered: _____</p>			

**The undersigned authorizes the Tender Agent to deliver this Letter of Transmittal to the Company as evidence of the undersigned's tender of Notes.**

**NOTE: SIGNATURES MUST BE PROVIDED BELOW**  
**PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY**

Ladies and Gentlemen:

The undersigned hereby tenders to the Company the aggregate principal amount of Notes indicated in this Letter of Transmittal upon the terms and subject to the conditions set forth in this Letter of Transmittal and the Offer to Purchase, receipt of which is hereby acknowledged.

Subject to, and effective upon, acceptance for purchase of, and payment for, Notes tendered herewith in accordance with the terms of the Offer to Purchase (including, if the Offer is extended or amended, the terms and conditions of such extension or amendment), the undersigned hereby (a) irrevocably sells, assigns and transfers to, or upon the order of, the Company, all right, title and interest in and to all Notes that are being tendered hereby, (b) waives any and all other rights with respect to the Notes (including, without limitation, any existing or past defaults and their consequences in respect of the Notes and the indentures under which each series of Notes were issued), (c) releases and discharges the Company and the trustees with respect to the Notes from any and all claims such Holder may have now, or may have in the future, arising out of, or related to, the Notes, including, without limitation, any claims that such Holder is entitled to receive additional principal or interest payments with respect to the Notes or to participate in any repurchase, redemption or defeasance of the Notes and (d) irrevocably constitutes and appoints the Tender Agent as the true and lawful agent and attorney-in-fact of such Holder (with full knowledge that the Tender Agent also acts as the agent of the Company) with respect to any such tendered Notes, with full power of substitution and resubstitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (i) deliver certificates representing such Notes, or transfer ownership of such Notes on the account books maintained by DTC, together, in any such case, with all accompanying evidences of transfer and authenticity, to the Company, (ii) present such Notes for transfer on the relevant security register and (iii) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes (except that the Tender Agent will have no rights to, or control over, funds from the Company, except as agent for tendering Holders, for the Total Consideration or Tender Offer Consideration, plus any Accrued Interest, for any tendered Notes that are purchased by the Company).

The undersigned understands that Notes tendered on or prior to the Withdrawal Deadline may be withdrawn by written notice of withdrawal (or a properly transmitted "Request Message" through ATOP) received by the Tender Agent at any time on or prior to the Withdrawal Deadline, but not thereafter, unless the Offer is terminated without any Notes being purchased thereunder. Notes tendered after the Withdrawal Deadline may not be withdrawn. The Company reserves the right, subject to applicable law, with respect to the Notes to (a) extend the Tender Offer Price Determination Date, Early Tender Date, Withdrawal Deadline or Expiration Date to a later date and time as announced by the Company; (b) increase or decrease the Maximum Tender Amount and/or increase, decrease or eliminate one or more of the Tender Caps; (c) waive any or all conditions to the Offer; or (d) at any time prior to the satisfaction of the conditions set forth in the Offer to Purchase under "—Conditions to the Offer," terminate or otherwise amend the Offer in any respect and return the tendered Notes, in each case by giving written notice of such amendment or termination to the Tender Agent. Any amendment to the Offer will apply to all Notes tendered in the Offer, except for amendments that apply only to one or more specified series of Notes. The Company will publicly announce any such extension, amendment or termination in the manner described under "—Announcements." There can be no assurance that the Company will exercise its right to extend, terminate or amend the Offer. See "—Early Tender Date; Expiration Date; Extension; Termination and Amendment" in the Offer to Purchase. In the event of termination of the Offer, any Notes tendered pursuant to the terminated Offer will be returned to the tendering Holder promptly.

The undersigned hereby represents and warrants that the undersigned (i) owns the Notes tendered and is entitled to tender such Notes and (ii) has full power and authority to tender, sell, assign and transfer the Notes tendered hereby and that, when the same are accepted for purchase by the Company, the Company will acquire good, marketable and unencumbered title thereto, free and clear of all liens, restrictions, charges and encumbrances, and the same will not be subject to any adverse claim. The undersigned will, upon request, execute and deliver any additional documents deemed by the Tender Agent or the Company to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby.

No authority herein conferred or agreed to be conferred shall be affected by, and all such authority shall survive, the death or incapacity of the undersigned. All obligations of the undersigned hereunder shall be binding

upon the heirs, personal and legal representatives, administrators, trustees in bankruptcy, successors and assigns of the undersigned.

The undersigned understands that tenders of the Notes pursuant to any of the procedures described under the caption “The Terms of the Offer—Procedure for Tendering Notes” in the Offer to Purchase and in the instructions hereto will constitute a binding agreement between the undersigned and the Company upon the terms and subject to the conditions set forth in the Offer to Purchase. The undersigned recognizes that the Company is not, nor will it be, required to accept for purchase any of the Notes tendered hereby.

For purposes of the Offer, the undersigned understands that the Company will be deemed to have accepted for purchase validly tendered Notes (or defectively tendered Notes with respect to which the Company has waived such defect or defects) only if, as and when the Company gives oral (promptly confirmed in writing) or written notice thereof to the Tender Agent. Payment for Notes accepted for purchase pursuant to the Offer to Purchase will be made by deposit with DTC of the applicable Total Consideration or Tender Offer Consideration and all Accrued Interest thereon. The undersigned hereby irrevocably appoints DTC to act as agent for the purpose of receiving payment from the Company and transmitting such payment to the undersigned.

The undersigned understands that the delivery and surrender of Notes is not effective, and the risk of loss of the Notes does not pass to the Tender Agent, until receipt by the Tender Agent of this Letter of Transmittal, or a facsimile hereof, properly completed and duly executed, together with all accompanying evidences of transfer and authenticity and any other required documents in a form satisfactory to the Company.

The undersigned hereby recognizes and acknowledges that (i) all questions as to the validity, form, eligibility (including time of receipt) and acceptance for purchase of Notes will be resolved by the Company, in its sole discretion, whose determination will be final and binding, (ii) the Company reserves the absolute right, in its sole discretion, to reject any or all tenders of Notes that are not in proper form or the acceptance of which may, in the Company’s opinion, be unlawful, (iii) the Company reserves the absolute right to waive any condition to the Offer and any irregularities or conditions of tender as to particular Notes, (iv) the Company’s interpretation of the terms and conditions of the Offer to Purchase (including, without limitation, the instructions in this Letter of Transmittal) will be final and binding, (v) unless waived, any defects or irregularities in connection with tenders of Notes must be cured within such time as the Company shall determine, (vi) none of the Company, the Tender Agent, the trustees with respect to the Notes, the Dealer Manager or any other person shall be under any duty to give notification of defects or irregularities in such tenders of Notes and shall not incur any liabilities to Holders for failure to give such notification, (vii) tenders of Notes will not be deemed to have been made until all such defects and irregularities have been waived by the Company or cured, (viii) any Notes received by the Tender Agent that are not validly tendered and as to which the irregularities have not been cured or waived will be returned by the Tender Agent to the tendering Holder, unless otherwise provided in this Letter of Transmittal, as soon as practicable following the Expiration Date, and (ix) the consummation of the Offer is conditioned upon, among other things, certain events as described under the caption “The Terms of the Offer—Conditions to the Offer” in the Offer to Purchase.

Unless otherwise indicated herein under “Special Payment Instructions,” the undersigned hereby requests that checks constituting payments for Notes purchased in connection with the Offer be issued to the order of the undersigned. Similarly, unless otherwise indicated herein under “Special Delivery Instructions,” the undersigned hereby requests that any Notes representing principal amounts not accepted for purchase in connection with the Offer be credited to the DTC account designated above. In the event that the “Special Payment Instructions” box or the “Special Delivery Instructions” box, or both, are completed, the undersigned hereby requests that checks constituting payments for Notes purchased in connection with the Offer or any Notes representing principal amounts not accepted for purchase be issued in the name of, and be delivered to the person(s) at the address(es) so indicated or returned to the account so designated, as applicable. The undersigned recognizes that the Company has no obligation pursuant to the “Special Payment Instructions” box or the “Special Delivery Instructions” box to transfer any Notes from the names of the registered Holder(s) thereof if the Company does not accept for purchase any of the principal amount of such Notes so tendered.

**SPECIAL PAYMENT INSTRUCTIONS**

**(See Instructions 2, 3, 4 and 6)**

To be completed ONLY if the check for the Total Consideration or Tender Offer Consideration, and Accrued Interest, of the Notes purchased, is to be issued to the order of someone other than the person or persons whose signature(s) appear within this Letter of Transmittal.

Issue:  Checks

Name \_\_\_\_\_  
(Please Print)

Address \_\_\_\_\_  
(Include Zip Code)

\_\_\_\_\_  
(Tax Identification Number)  
(see Guidelines for Certificate of Taxpayer  
Identification Number on IRS Form W-9)

**SPECIAL DELIVERY INSTRUCTIONS**

**(See Instructions 2, 3, 4 and 6)**

To be completed ONLY if the Notes delivered by book-entry transfer that are not accepted for purchase are to be credited to an account maintained at DTC other than the one designated above.

Credit unpurchased Notes by book-entry to the DTC account set forth below

\_\_\_\_\_  
(DTC Account Number)

Name of Account Party:  
\_\_\_\_\_

**IMPORTANT-READ CAREFULLY**

DTC participants must execute this Letter of Transmittal exactly as their names appear on a DTC position listing. If this Letter of Transmittal is signed by an attorney-in-fact, officer of a corporation, trustee, executor, administrator, guardian or other person acting in a fiduciary or representative capacity, such person should so indicate when signing and must submit proper evidence satisfactory to the Company of such person's authority to so act.

**SIGN HERE**

\_\_\_\_\_  
\_\_\_\_\_  
Signature of Holder(s) or Authorized Signatory

Dated: \_\_\_\_\_, 2016

Name(s): \_\_\_\_\_  
(Please Print)

Capacity: \_\_\_\_\_

Address: \_\_\_\_\_  
(including zip code)

Area Code and Telephone No.: \_\_\_\_\_

Social Security or Tax Identification No.: \_\_\_\_\_

**PLEASE COMPLETE IRS FORM W-9 (ENCLOSED) OR APPLICABLE FORM W-8 AS APPROPRIATE**

**SIGNATURE GUARANTEE**  
**(See Instructions 1 and 3 below)**  
**If required, Certain Signatures must be Guaranteed.**

\_\_\_\_\_  
(Name of Institution Guaranteeing Signatures)

\_\_\_\_\_  
(Address [including zip code] and Telephone Number [including area code] of Institution)

\_\_\_\_\_  
(Authorized Signature)

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Title)

Dated: \_\_\_\_\_, 2016



## INSTRUCTIONS FORMING PART OF THE TERMS AND CONDITIONS OF THE OFFER

**1. Delivery of this Letter of Transmittal; Withdrawal of Tenders.** This Letter of Transmittal is to be completed by Holders if tender of the Notes is to be made by book-entry transfer to the Tender Agent's account at DTC pursuant to the procedures set forth under "The Terms of the Offer—Procedure for Tendering Notes" in the Offer to Purchase, and instructions are not being transmitted through ATOP. A confirmation of a book-entry transfer into the Tender Agent's account at DTC of all Notes delivered electronically, as well as a properly completed and duly executed Letter of Transmittal (or manually signed facsimile thereof) or a properly transmitted "agent's message" and any other required documents, must be received by the Tender Agent at its address set forth herein on or before the Expiration Date (or the Early Tender Date if the Holder wishes to be eligible to receive the Total Consideration). Delivery of the documents to DTC does not constitute delivery to the Tender Agent. **This Letter of Transmittal and any other documents required in connection with this Letter of Transmittal should be sent only to the Tender Agent, and not to the Company, the Dealer Manager or the trustees with respect to the Notes.**

**There are no guaranteed delivery procedures provided for by the Company in conjunction with the Offer under the terms of the Offer to Purchase. Holders must tender their Notes in accordance with the procedures set forth in the Offer to Purchase.**

Confirmation of book-entry transfer into the Tender Agent's account at DTC of all Notes tendered electronically must be received by the Tender Agent on or prior to the Early Tender Date or Expiration Date, as applicable (accompanied by the appropriate, properly completed and duly executed Letter of Transmittal and any required signature guarantees and other documents required by this Letter of Transmittal, or an agent's message). Payment for Notes will be made only against deposit of tendered Notes and delivery of all other required documents.

By executing this Letter of Transmittal (or a facsimile thereof) or tendering through ATOP, a tendering Holder waives any right to receive any notice of the acceptance for purchase of tendered Notes.

For a full description of the procedures for tendering Notes, see "The Terms of the Offer—Procedure for Tendering Notes" in the Offer to Purchase.

Any Notes validly tendered on or prior to the Withdrawal Deadline may be validly withdrawn at any time on or prior to the Withdrawal Deadline, but not thereafter (except as required by law), unless the Offer is terminated without any Notes being purchased thereunder. Notes validly tendered after the Withdrawal Deadline may not be withdrawn, except as required by law.

Holders who wish to exercise their right of withdrawal with respect to the Offer must give written notice of withdrawal, delivered by mail, hand delivery or manually signed facsimile transmission, or a properly transmitted "Request Message" through ATOP, which notice must be received by the Tender Agent at its address set forth on the back cover of this Letter of Transmittal on or prior to the Withdrawal Deadline or at such other permissible times as are described herein. In order to be valid, a notice of withdrawal must specify the name of the person who deposited the Notes to be withdrawn (the "Depositor"), the name of the participant whose name appears on the security position listing as the owner of such Notes, if different from that of the Depositor, and the principal amount of Notes to be withdrawn. The name and number of the account to be credited by book-entry transfer with withdrawn Notes also must be furnished to the Tender Agent as aforesaid prior to the release of the withdrawn Notes. The notice of withdrawal (other than a notice transmitted through ATOP) must be signed by the Holder in the same manner as this Letter of Transmittal (including, in any case, any required signature guarantee(s)) or be accompanied by evidence satisfactory to the Company that the person withdrawing the tender has the legal authority to withdraw such tender on behalf of the Holder. Holders may not rescind withdrawals of tendered Notes. However, validly withdrawn Notes may be re-tendered by following the procedures therefor described elsewhere in the Offer to Purchase at any time on or prior to the Expiration Date.

**2. Partial Tenders.** If less than the entire principal amount of any Notes owned by a Holder are tendered, the tendering Holder must fill in the principal amount tendered in the appropriate column of the box entitled "Description of Notes Tendered" herein. Unless otherwise indicated, the entire principal amount of Notes delivered to the Tender Agent will be deemed to have been tendered. If the entire principal amount of all Notes is not tendered, the principal amount of Notes not tendered will be returned by credit to the name and number of the

account to the Holder unless otherwise provided in the appropriate box on this Letter of Transmittal (see Instruction 4), promptly after the Notes are accepted for purchase.

**3. Signatures on this Letter of Transmittal, Bond Powers and Guarantee of Signatures.** If this Letter of Transmittal is signed by the Holder(s) of the Notes tendered hereby, the signature(s) must correspond exactly with the name(s) as written on the face of the certificate(s) without alteration, enlargement or any change whatsoever.

**If this Letter of Transmittal is executed by a Holder of Notes who is not the registered Holder, then the registered Holder must sign a valid power of attorney, with the signature of such registered Holder guaranteed by a member firm of a registered national securities exchange, a member of the Financial Industry Regulatory Authority, Inc. or a commercial bank or trust company having an office or correspondent in the United States (each of the foregoing, an "Eligible Institution").**

If any Notes tendered hereby are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal. If any tendered Notes are registered in different names on several certificates, it will be necessary to complete, sign and submit as many copies of this Letter of Transmittal and any necessary accompanying documents as there are different names in which certificates are held.

No signature guarantee is required if: (i) this Letter of Transmittal is signed by the registered Holder(s) of the Notes tendered herewith and the payments for Notes to be purchased are to be made, or any Notes for principal amounts not tendered for purchase are to be issued, directly to such registered Holder(s) and neither the "Special Payment Instructions" box nor the "Special Delivery Instructions" box of this Letter of Transmittal has been completed or (ii) such Notes are tendered for the account of an Eligible Institution. In all other cases, all signatures on Letters of Transmittal accompanying Notes must be guaranteed by an Eligible Institution.

If this Letter of Transmittal is signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations, agents or others acting in a fiduciary or representative capacity, such persons should so indicate when signing, and proper evidence satisfactory to the Company of their authority so to act must be submitted with this Letter of Transmittal.

**4. Special Issuance and Special Delivery Instructions.** Tendering Holders should indicate in the applicable box or boxes the name(s) and address(es) to which checks constituting payments for Notes to be purchased in connection with the Offer are to be issued or sent, if different from the name(s) and address(es) of the Holder signing this Letter of Transmittal. If no instructions are given, checks will be sent to the Holder of the Notes tendered. Holders may request that Notes not accepted for payment be credited to such account maintained at DTC as such Holder(s) may designate in the box captioned "Special Delivery Instructions." If no such instructions are given, such Notes not accepted for purchase will be returned by crediting the account at DTC designated above.

**5. Taxpayer Identification Number and IRS Form W-9 or IRS Form W-8.** Under current U.S. federal income tax law, a tendering holder may be subject to information reporting and backup withholding (currently at a 28% rate) with respect to payments made pursuant to the Offer. To avoid backup withholding, each tendering holder of Notes that is a United States person (within the meaning of the Internal Revenue Code of 1986, as amended (the "Code")) (a "U.S. Holder") must complete and return to the Tender Agent the enclosed IRS Form W-9, certifying under penalties of perjury that such U.S. Holder is a U.S. person, that the taxpayer identification number ("TIN") provided is correct, and that such U.S. Holder is not subject to backup withholding. A U.S. Holder must cross out item (2) in Part II of IRS Form W-9 if such U.S. Holder is subject to backup withholding. Failure to provide the correct information on IRS Form W-9 may subject the tendering U.S. Holder to penalties, and any payments made to such person with respect to the Notes may be subject to backup withholding. Backup withholding is not an additional tax; any amount so withheld may be credited against the U.S. Holder's U.S. federal income tax liability. If backup withholding results in an overpayment of U.S. federal income taxes, a refund may be obtained from the IRS, provided that the required information is timely furnished to the IRS. For information concerning backup withholding and instructions for completing IRS Form W-9, consult the instructions to IRS Form W-9. Each tendering holder of Notes that is not a United States person (within the meaning of the Code) (a "Non-U.S. Holder") should not complete the IRS Form W-9, but should instead submit to the Tender Agent the appropriate completed IRS Form W-8 (Form W-8BEN, Form W-8BEN-E, Form W-8ECI or Form W-8IMY) or applicable substitute form to avoid backup withholding. The appropriate IRS forms may be obtained via the Internal Revenue Service website

at [www.irs.gov](http://www.irs.gov) or by contacting the Tender Agent at the address on the back cover of this Letter of Transmittal. For more information, see the Offer to Purchase, under “Certain U.S. Federal Income Tax Considerations—Tax Considerations for Tendering Non-U.S. Holders.”

**6. Transfer Taxes.** The Company will pay all transfer taxes, if any, payable on the purchase and transfer of Notes purchased pursuant to the Offer. If, however, Notes not validly tendered are to be registered or issued in the name of any person other than the registered Holder of the Notes tendered hereby, or if tendered Notes are registered in the name of any person other than the person signing this Letter of Transmittal, or if a transfer tax is imposed for any reason other than the transfer of Notes to the Company or its order pursuant to the Offer, the amount of any such transfer taxes (whether imposed on the registered Holder or any other persons), will be payable by the tendering Holder. If satisfactory evidence of payment of such taxes or exemption therefrom is not submitted herewith, the amount of such transfer taxes will be billed directly to such tendering Holder.

**7. Determination of Validity.** All questions as to the validity, form, eligibility (including the time of receipt) and acceptance for purchase of any tenders of Notes pursuant to the procedures described in the Offer to Purchase and this Letter of Transmittal will be determined by the Company, in its sole discretion, which determination shall be final and binding on all parties. The Company reserves the absolute right, in its sole discretion, to reject any or all tenders of Notes determined by it not to be in proper form or the acceptance of which, in the Company’s opinion, would be unlawful. The Company also reserves the absolute right to waive, in whole or in part, any of the conditions to the Offer and any defect or irregularity in the tender of any particular Notes. The Company’s interpretations of the terms and conditions of the Offer (including, without limitation, the instructions in this Letter of Transmittal) shall be final and binding. No alternative, conditional or contingent tenders of Notes will be accepted. Unless waived, any defects or irregularities in connection with tenders of Notes must be cured within such time as the Company shall determine. None of the Company, the Tender Agent, the Dealer Manager, the trustees with respect to the Notes or any other person will be under any duty to give notification of any defects or irregularities in such tenders of Notes or will incur any liability to Holders for failure to give such notification. Tenders of such Notes shall not be deemed to have been made until all such defects and irregularities have been waived by the Company or cured. Any Notes received by the Tender Agent that are not properly tendered and as to which the defects and irregularities have not been cured or waived will be returned by the Tender Agent as promptly as practical following the Expiration Date, to the tendering Holders, unless such Holders have otherwise provided in accordance with Instruction 4.

**8. Requests for Assistance or Additional Copies.** Questions relating to the procedure for tendering Notes and requests for assistance or additional copies of the Offer to Purchase and this Letter of Transmittal may be directed to, and additional information about the Offer may be obtained from, Citigroup Global Markets Inc., the Dealer Manager for the Offer, or from Global Bondholder Services Corporation, the Information Agent and the Tender Agent (referred to herein as the “Tender Agent”) for the Offer, whose addresses and telephone numbers appear on the back cover of this Letter of Transmittal.

**Important: This Letter of Transmittal (or a facsimile thereof) properly completed and duly executed (together with any required signature guarantees or confirmations of book-entry transfer and all other required documents) must be received by the Tender Agent on or prior to the Expiration Date, or to be eligible to receive the Early Tender Premium, on or prior to the Early Tender Date.**

**NOTE: FAILURE TO COMPLETE AND RETURN THE FORM W-9 OR FORM W-8 MAY RESULT IN BACKUP WITHHOLDING OF A PORTION OF ANY PAYMENTS MADE TO YOU PURSUANT TO THE OFFER. IN ADDITION, FAILURE TO PROVIDE SUCH INFORMATION MAY RESULT IN A PENALTY IMPOSED BY THE IRS. PLEASE CONSULT YOUR TAX ADVISOR FOR ADDITIONAL DETAILS.**

Any questions or requests for assistance or additional copies of the Offer to Purchase or this Letter of Transmittal may be directed to the Information Agent at the address or telephone numbers set forth below. You may also contact your broker or other nominee for assistance concerning the Offer.

*The Information Agent for the Offer is:*

**Global Bondholder Services Corporation**

65 Broadway, Suite 404  
New York, New York 10006  
Attention: Corporate Actions  
Email: [contact@gbsc-usa.com](mailto:contact@gbsc-usa.com)  
<http://www.gbsc-usa.com/Eastman/>

Banks and Brokers Call: (212) 430-3774

Toll Free: (866) 794-2200

International call: 001-212-430-3774

If you need assistance with respect to the procedures for participating in the Offer, you should contact the Tender Agent at the address and telephone numbers set forth below.

*The Tender Agent for the Offer is:*

**Global Bondholder Services Corporation**

*By Regular, Registered or Certified Mail;*

*Hand or Overnight Delivery:*

65 Broadway, Suite 404  
New York, New York 10006  
Attention: Corporate Actions  
Email: [contact@gbsc-usa.com](mailto:contact@gbsc-usa.com)  
<http://www.gbsc-usa.com/Eastman/>

*By Facsimile Transmission:*

(212) 430-3775 (for eligible institutions only)

To confirm receipt of facsimile by telephone:

(212) 430-3774

Any questions regarding the terms of the Offer should be directed to the Dealer Manager at the address and telephone number set forth below.

*The Dealer Manager for the Offer is:*

**Citigroup Global Markets Inc.**

390 Greenwich Street, 1st Floor

New York, New York 10013

Attn: Liability Management Group

Toll free: (800) 558-3745

Collect: (212) 723-6106

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific instructions on page 2.</b>	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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 on page 3.

<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.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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?* on page 2 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).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

**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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**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 his or her 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 his or her 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include 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 Part II instructions on page 3 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 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 no longer are 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **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. 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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. "Business name/disregarded entity name." 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, you may enter it on line 2.

**Line 3**

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

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 in 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 possession, 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 possession
- 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
- 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 Income, 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) written or printed 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 possession, 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.

**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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 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 1-800-772-1213. 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/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

**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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>3</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (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 and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. 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.) Also see *Special rules for partnerships* on page 2.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**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 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.