

Subject: Corporate Income Tax Payment Reconciliation through the U.S. Extraction Industry Transparency Initiative (EITI)

Dear [Company]:

The purpose of this letter is to provide you with the necessary form and instructions that will allow you to authorize the Internal Revenue Service (IRS) to release certain specified corporate income tax payment and refund transactions data for calendar year 2013 to Deloitte & Touche LLP in order to reconcile corporate income tax payments as part of the United States implementation of the Extractive Industries Transparency Initiative (EITI) – an international standard aimed at increasing transparency and accountability in the payments that companies make and the revenues governments receive for their natural resources. The EITI effort involves reporting and reconciliation of payment data voluntarily provided by companies with data provided by the Federal Government regarding payments it received from those companies. The sum of individual companies' total reconciled corporate income tax payments and refunds would be released publicly in an annual EITI report, pursuant to EITI requirements and to allow citizens to see for themselves how much revenue their government is receiving from their country's natural resources. Your company's participation through the authorization of the release of any tax payer information is strictly voluntary.

The benefits of USEITI to the extraction industry are numerous and far reaching. First, USEITI provides an opportunity to demonstrate the substantial contribution of gas, oil, mining, and other extractive companies to the U.S. economy. Second, it showcases the extractive industry as open, transparent, and a good corporate citizen and strengthens public confidence in the extractive industry's benefits to the United States. Finally, USEITI standardizes international and domestic disclosure of extractive payments in an effort to reduce industry's costs of implementing EITI globally.

The attached IRS Form 8821 allows you to authorize a specified third party to inspect and/or receive your confidential information for the type of tax and the years you list on Form 8821. The information provided on the form is used by the IRS to determine what confidential tax information you allow your appointee to inspect and/or receive. Generally, tax returns and return information are confidential under Internal Revenue Code (IRC) section 6103, unless an exception applies. One such exception is IRC section 6103(c) which allows taxpayers to designate an appointee to inspect and/or receive your confidential tax information by completing Form 8821. If you do not provide all the information requested on this form, the IRS will not be able to honor the authorization.

The appointee box (i.e., box 2) in the attached Form 8821 has been pre-filled with Deloitte & Touche LLP, the organization selected as the Independent Administrator for the U.S. EITI. Pursuant to the EITI requirements, Deloitte will be reconciling IRS corporate income tax payments and refunds with payments reported separately by firms. Deloitte's role is not to audit this information but only to reconcile company payments and government receipts. The continuation page to the Form 8821 lists specific IRS account transaction codes related to

specific payment and refund amounts that have been identified by the U.S. EITI multi-stakeholder group for released to Deloitte as part of the tax reconciliation process. The Form 8821 continuation page should also be signed by the appropriate official indicating your firm's approval for the IRS to release to Deloitte these specific data items. In addition, all taxpayer identification numbers associated with a firm reporting under the U.S. EITI should be listed on Form 8821 or should be included on a separate Forms 8821 and attachments.

The IRS Statistics of Income Division (SOI) will be responsible for compiling and releasing to Deloitte the tax payment and refund transaction data for U.S. EITI. Completed Forms 8821 with the signed attachment should be mailed to SOI as indicated on the attached instructions. SOI has been specially designated to handle EITI taxpayer disclosure requests. General requests for taxpayer information outside of EITI should be sent to the appropriate IRS center.

Please contact xxx at xxx@irs.gov or 202-xxx-xxx if you have any questions regarding the voluntary release of taxpayer data in order to reconcile corporate income tax payments as part of the U.S. EITI.