

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 302, 351, 367(a)

18 Can any resulting loss be recognized? ▶ For U.S. federal income tax purposes, 35.6899% of the loss in any share of IGT stock may be recognized by a holder of IGT stock in the merger.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The foregoing is a basic explanation of the general U.S. federal income tax consequences to the IGT shareholders of the merger and is not intended to address the particular circumstances applicable to any shareholder. Shareholders are urged to consult with a qualified tax advisor to accurately determine the amount of gain and loss, if any, that they recognized in the merger.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ /s/Timothy M. Rishton Date ▶ 5/20/2015

Print your name ▶ Timothy M. Rishton Title ▶ Senior Vice President, CAO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.