



Graphic Packaging

INTERNATIONAL

Notice to Customers:

Graphic Packaging International, LLC is the vendor with which you are doing business and its Taxpayer Identification Number is 84-0772929.

All payments should be made to Graphic Packaging International, LLC.

The Taxpayer Identification Number in the attached W-9 is for Graphic Packaging International Partners, LLC, who is the parent company of Graphic Packaging International, LLC. Below is an explanation regarding why Form W-9 is provided in this manner.

Graphic Packaging International Partners, LLC has no assets other than an equity interest in Graphic Packaging International, LLC and no bank accounts. Graphic Packaging International, LLC is our main operating subsidiary and holds virtually all of our operating assets (including the assets contributed by International Paper).

Immediately prior to the transaction with International Paper, Graphic Packaging International, LLC was a C-corporation for income tax purposes. As part of the transaction with International Paper, this C-corporation, Graphic Packaging International, Inc., converted to an LLC and is now Graphic Packaging International, LLC. As a result of the conversion, Graphic Packaging International, LLC will no longer file a separate tax return with the IRS. In other words, it's a disregarded entity for US income tax purposes only and its activity will be reported in the income tax return filed by Graphic Packaging International Partners, LLC.

A Form W-9 must be issued in the name of a regarded taxpayer, which is why Graphic Packaging International Partners, LLC is listed on Line 1 and Graphic Packaging International, LLC is listed on Line 2. The Taxpayer Identification Number (FEIN) of Graphic Packaging International, LLC, which did not change when the company was converted to an LLC, is also listed [in parentheses] at the top of the form.

If you have any questions, please contact your Graphic Packaging sales executive, account executive, or buyer.

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
GRAPHIC PACKAGING INTERNATIONAL PARTNERS, LLC	
2 Business name/disregarded entity name, if different from above	
GRAPHIC PACKAGING INTERNATIONAL, LLC (FEIN: 84-0772929)	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ P <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶	Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Apply to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
1500 RIVEREDGE PARKWAY, SUITE 100	
6 City, state, and ZIP code	
ATLANTA, GA 30328	
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 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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
or											
Employer identification number											
8	2	-	3	4	3	3	5	7	8		

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.

Sign Here Signature of U.S. person ▶ *Allie Waters* Date ▶ **1.4.2019**

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.

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, later.