



BUILDING AMERICA®

Union Pacific Railroad
Tax Refund Administrator
PO Box 6659
Portland, OR 97228-6659

We're pleased to report that a Union Pacific court win entitles many current and former UP employees to refunds of Railroad Retirement and Medicare taxes on stock awards and certain lump-sum payments for ratification of labor agreements.

You are eligible for a refund of Railroad Retirement and/or Medicare taxes for certain tax years between 1991 and 2017. Please refer to Attachment A for details regarding your estimated refund amount. If you want to receive your refund, plus interest, you must complete and return the following documents to us so we can obtain your refund from the IRS.

1. Consent for Railroad Retirement Tax Refund;
2. Form W-9;
3. Supporting documentation authorizing you to complete these forms on behalf of the individual named above (if applicable)

It is your choice to consent to this refund. If you choose not to consent, we cannot obtain your refund. Your consent will not apply to the 0.9% Additional Medicare Tax because IRS rules do not allow us to obtain a refund of that tax for you (reference the FAQs for additional information).

The preferred method for completion of the above listed documents is by logging in to our secure website at www.UnionPacificTaxRefund.com. If you prefer to receive your payment via direct deposit a direct deposit form may also be completed online. Please contact the Union Pacific Tax Refund Administrator at 1-888-724-0236 or by email at info@UnionPacificTaxRefund.com for your Unique ID, which is required to file a claim online.

You also have the option to submit your documents via one of the following methods:

- Email: info@UnionPacificTaxRefund.com
- Fax: (855) 870-0428
- Mail: Union Pacific Tax Refund Administrator, PO Box 6659, Portland, OR 97228-6659

Note: If you do not provide all required information, the IRS may deny or delay your refund.

For additional information, please refer to the enclosed FAQs. The FAQs and updates regarding the status of your refund claim can also be found on our website at www.UnionPacificTaxRefund.com. For questions not addressed in the FAQs, please contact the Union Pacific Tax Refund Administrator by telephone at 1-888-724-0236 or by email at info@UnionPacificTaxRefund.com.

Please respond as soon as possible but no later than March 12, 2019. If you do not submit consent by March 12, 2019, the IRS may deny your refund.

Union Pacific Tax Department

Enclosures

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W1701 v.08 11.19.2018