



February 27, 2015

**Re: Per Diem tax adjustment and Refund Claims – Supplemental Residency Affidavit Enclosed
Response Required by: March 31, 2015**

Dear Employee,

As previously notified, you may be eligible for a refund of a portion of the federal, state and local payroll taxes that you paid during your employment in 2011, 2012, 2013 and/or 2014 with Nomac Drilling, LLC; referred to below as "Nomac". Please read this letter carefully and, based on your individual circumstances, check all boxes, sign and return the supplemental residency affidavit enclosed on the other side of this document.

Why is Nomac contacting you again?

In general, the IRS will only refund the taxes withheld if Nomac demonstrates that the per diems were originally issued during company business travel that required you to be away from your permanent residence on a temporary basis, and that you incurred substantial sleep or rest during that travel period.

Accordingly, individuals that maintained a permanent residence and that incurred substantial sleep or rest while away from home in performing their job duties must now sign the attached supplemental residency affidavit to receive a Form W2C, *Corrected Wage and Tax Statement* to secure their personal tax refund. You must fully complete the enclosed affidavit by checking all boxes, signing and returning it to EY in the enclosed pre-paid envelope or via email. **In order to file a claim in a timely manner, your affidavit must be postmarked no later than March 31, 2015.** In addition, you must still complete and submit the FICA Refund Consent Form to receive the FICA tax refund through Nomac. If for some reason you missed this deadline, please contact EY immediately using the contact information below to determine if you can still be included in the refund claim.

What other information is available?

EY has established a website at <https://survey.ey.com/77NRGTaxRefund> to provide information about the refund process and to allow you to download and print the affidavit. If you have any questions about this letter or the refund process, please contact EY toll free at 844-876-8962 or via email at NomacTaxRefund@ey.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Lance Haffner".

Lance Haffner
Senior Director – Human Resources
Nomac Drilling, LLC

Enclosures:

- Nomac Drilling, LLC – Supplemental Residency Affidavit
- Pre-Paid Addressed Return Envelope



Nomac Drilling, LLC Supplemental Residency Affidavit

Purpose: This supplemental residency affidavit will provide information to determine whether you were away from your permanent residence (i.e., what the IRS considers “tax home” when a principal jobs site is not in close proximity to your personal residence) during temporary periods of business travel and, therefore, how your corresponding per diem benefits should be treated for tax purposes. **Note: You will not receive a W-2C to obtain a personal income tax refund until this supplemental document is signed and returned.**

SSN: _____ Current Legal Name: _____
Last, first and middle initial

Phone: _____ E-Mail: _____

Current Address: _____
Number and street or P.O. Box number Apt No

City: _____ State: _____ ZIP code: _____

Affirmation: By checking the boxes below, you certify under penalties of perjury that the following information is true, correct and complete to the best of your knowledge and belief. **Please check all that apply:**

- Please check this box if you were employed by Nomac Drilling, LLC during the 2011, 2012, 2013, and/or 2014 tax years (hereafter referred to as the “affected years”);
- Please check this box if two or more of the following statements apply:
 - I maintained a permanent residence (e.g. house, apartment, condo, etc.) during the affected years that I returned to when not working at a job site;
 - I incurred substantial expenses at my permanent residence (e.g. mortgage, rent, utilities, cable, internet, groceries, etc.) during the affected years;
 - I had a personal attachment to the community in which my permanent residence was located (e.g. church, voter registration, driver’s license, etc.) during the affected years;
 - I had members of my family (marital or lineal only) who lived at my permanent residence during the affected years, even while I was working at a job site.
- Please check this box if you incurred substantial sleep or rest near the job site, while away from your permanent residence on temporary business travel, during the affected years;

Note: If you did not maintain a permanent residence or incur substantial sleep or rest, your per diem travel benefit must continue to be taxable. Your answers should be consistent with what you would tell the IRS should the issue arise in the context of an audit of your individual tax return.

SIGN HERE ► _____ Date: _____

Return your signed supplemental residency affidavit (postmarked no later than **March 31, 2015**) to:

**ERNST & YOUNG LLP, ATTENTION: EMPLOYMENT TAX
99 WOOD AVENUE SOUTH, PO BOX 751, ISELIN, NJ 08830**

Keep a signed copy of the supplemental residency affidavit for your records.
Please contact Ernst & Young LLP at NomacTaxRefund@ey.com or 844-876-8962, or visit <https://survey.ey.com/77NRGTaxRefund> if you have any questions.