

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See Statement

Lined area for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See Statement

Lined area for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Statement

Lined area for providing other necessary information for the adjustment.

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.

Sign Here

Signature ▶  Date ▶ April 28, 2016

Print your name ▶ David L. Green Title ▶ Corporate Secretary

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.			

Tax Basis Information Required Under Section 6045B of the Internal Revenue Code

Part II: Organizational Action

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the tax basis of Global Payments, Inc. (“Global Payments”) stock received pursuant to the Mergers. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither Global Payments nor Heartland Payment Systems, Inc. (“Heartland”) provides tax advice to its shareholders. You are urged to consult your own tax advisor regarding the particular consequences of the Mergers to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. We urge you to read the amended registration statement on Form S-4 of Global Payments, as filed with the Securities and Exchange Commission on March 21, 2016 (“Form S-4”), as amended, noting especially the discussion on page 119 of the proxy statement/prospectus-information statement contained therein under the heading “**MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE MERGERS**”. You may access the Form S-4 at www.sec.gov.

Box 14:

Parties to the Organizational Action:

Global Payments Inc., a Georgia corporation (“Global Payments”), Heartland Payment Systems, Inc., a Delaware corporation (“Heartland”), Data Merger Sub One Inc., a Delaware corporation (“Merger Sub One”), and Data Merger Sub 2, LLC, a Delaware limited liability company (“Merger Sub Two”).

Description of Organizational Action:

Effective April 22, 2016, Merger Sub One shall be merged with and into Heartland (the “First Merger”) and the separate corporate existence of Merger Sub One shall cease, and Heartland shall be the surviving corporation in the First Merger.

Immediately thereafter, Heartland shall be merged with and into Merger Sub Two (the “Second Merger”) and together with the First Merger, the “Mergers”) and the separate corporate existence of Heartland shall cease, and Merger Sub Two shall be the surviving corporation in the Second Merger.

The effect of the Mergers, taken together, is such that Heartland’s separate corporate existence ceases and Heartland shares are no longer publicly traded. Pursuant to the merger agreement, Global Payments issued to Heartland shareholders 0.6687 shares of Global Payments common stock and \$53.28 in cash in exchange for each outstanding share of Heartland common stock.

Part II Box 15 & 16:

The Mergers are intended to qualify as tax-free reorganizations under Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”). Assuming they do so qualify, a U.S. taxpayer who exchanges shares of Heartland common stock for shares of Global Payments common stock and cash must generally recognize gain (but not loss) on the exchange in an amount equal to the lesser of (1) the amount of gain realized (i.e., the excess of the sum of the fair market value of the shares (including any fractional shares) of Global Payments common stock and cash received pursuant to the Mergers (excluding any cash received in lieu of fractional shares, which shall be treated as discussed below) over the U.S. taxpayer’s adjusted tax basis in its shares of Heartland common stock surrendered pursuant to the Mergers, or (2) the amount of cash (excluding any cash received in lieu of fractional shares, which shall be treated as discussed below) received pursuant to the Mergers.

A U.S. taxpayer’s aggregate tax basis in the Global Payments common stock received in the Mergers (excluding any fractional share for which cash is received) will be equal to the aggregate tax basis in the Heartland common stock exchanged, decreased by the amount of cash received in the Mergers (except with respect to any cash received instead of a fractional share interest in Global Payments common stock), decreased by any tax basis attributable to a fractional share interest in Global Payments common stock for which cash is received, and increased by the amount of gain recognized on the exchange (excluding any gain or loss recognized with respect to a fractional share interest in Global Payments common stock for which cash is received, as discussed below).

In some cases, if a taxpayer actually or constructively owns Global Payments stock other than stock received pursuant to the Mergers, the gain recognized by a U.S. taxpayer could be treated as having the effect of the distribution of a dividend under the tests set forth in Section 302 of the Code, in which case such gain would be treated as dividend income. Because the possibility of dividend treatment depends primarily upon each holder’s particular circumstances, including the application of certain constructive ownership rules, U.S. taxpayers should consult their tax advisors regarding the application of the foregoing rules to their particular circumstances.

If a U.S. taxpayer acquired different blocks of Heartland common stock at different times or at different prices, any gain or loss will be determined separately with respect to each block of Heartland common stock and such U.S. taxpayer’s tax basis and holding period in the shares of Global Payments common stock received may be determined with reference to each block of Heartland common stock exchanged and/or with reference to any express share by share designation made by such U.S. taxpayer in the letter of transmittal.

A U.S. taxpayer who receives cash in lieu of a fractional share of Global Payments common stock in the Mergers will generally be treated as having received a fractional share in the Mergers and then as having sold such fractional share for cash. As a result, such U.S. taxpayer generally will recognize capital gain or loss equal to the difference between the amount of the cash received in lieu of the fractional share and the U.S. taxpayer’s tax basis allocable to such fractional share.

Part II Box 17

The Mergers are intended to qualify as a series of reorganizations within the meaning of Code Section 368(a). In general, the federal income tax consequences of the reorganization to Heartland stockholders are determined under Code Sections 302, 354, 356, 358, and 1221.

Part II Box 18

In general, Heartland stockholders will not recognize any loss for U.S. federal income tax purposes by reason of the Mergers, except, if applicable, with respect to cash received in lieu of fractional shares of Global Payments common stock.

Part II Box 19

The Mergers and resulting stock exchange were effective on April 22, 2016. Therefore, the reportable tax year is the 2016 calendar year.

As noted above, each stockholder is urged to consult their tax advisors as to tax consequences resulting from the mergers in its particular circumstances, including the applicability and effect of state, local and other tax laws and the effect of any proposed changes in the tax laws.