

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
YRC Worldwide Inc.		48-0948788	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Paul F. Liljegen	913-696-6108	investor@yrcw.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
10990 Roe Avenue		Overland Park, KS 66211	
8 Date of action		9 Classification and description	
December 2, 2011		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
984249 607		YRCW	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 2, 2011, YRC Worldwide Inc. (the "Company") effected a one-for-three hundred reverse stock split of its common stock. Effective on that date, every three hundred (300) shares of the Company's issued and outstanding common stock were automatically converted into one (1) issued and outstanding share of the Company's common stock. Shareholders entitled to fractional shares due to the reverse split were deemed to have received and then immediately to have sold such fractional shares for cash.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ A shareholder's tax basis in one (1) share of the Company's common stock after the reverse split should equal the shareholder's tax basis in the three hundred (300) shares of the common stock exchanged in the reverse stock split. This should generally mean that a shareholder's tax basis in one (1) share of the Company's common stock received via the reverse stock split would equal thirty thousand percent (30,000%) of the tax basis the shareholder had in one share of the Company's common stock prior to the reverse stock split. A shareholder's total tax basis in that shareholder's post-split shares immediately after the deemed sale of fractional shares should equal that shareholder's total tax basis in that shareholder's pre-split shares, less the tax basis allocated to that shareholder's fractional shares.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The reverse stock split involved the receipt by shareholders of one (1) share of common stock for every three hundred (300) shares of existing, or pre-split, common stock owned. The market value of the common stock was not applicable in determining the calculation of shareholders' tax basis in the shares received in the stock split.

Part II Organizational Action (continued)

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

Section 368(a)(1)(E) _____

Section 354 (a)(1) _____

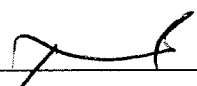
Section 302(a) _____

18 Can any resulting loss be recognized? ▶ Yes, for non-exempt shareholders receiving a cash payment in the deemed sale of fractional shares if the tax basis allocated to the fractional shares was greater than the cash payment received for those shares, subject to other relevant provisions of the Internal Revenue Code regarding loss recognition limitations.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is the 2011 calendar year.

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 ▶ 1/16/12

Print your name ▶ Terry L. Germond Title ▶ Vice President-Taxation

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 ▶			Phone no.
	Firm's address ▶				