

Canadian Gold Maple Leaf Contest

Rules and Regulations for the Trans Canada Tax Service Canadian Gold Maple Leaf Contest

Starting on February 1, 2012 and up to 11:59 p.m. MST April 30, 2012 (the "Closing Date") you can participate in the Trans Canada Tax Service ("TCTS") Canadian Gold Maple Leaf Contest ("Contest") simply by completing a valid entry form and submitting as described below.

There are two ways to enter the Contest:

- 1. Visit any TCTS tax preparation location and complete a valid entry form.
- 2. Have your personal income tax return prepared by a TCTS representative and your name will automatically be placed on a valid entry form.
- 3. No purchase necessary but only the methods of entry described above will be eligible.

To be eligible, all entries must be received by TCTS on or before the Closing Date. No photocopies or facsimile of a valid entry form will be accepted. Limit of one (1) entry per person. In the event it is discovered that you attempted to enter more than one (1) time, all your entries will be void.

Grand Prize:

There will be one (1) Grand Prize available to be won, consisting of a one (1) ounce Canadian Maple Gold Coin (estimated value of \$1,754.00 CDN on December 9, 2011) and one (1) second place prize to be won, consisting of a ten (10) ounce silver wafer (estimated value of \$327.00). Prizes will be delivered to the confirmed winners by a TCTS representative.

Draw:

On or about 12:00 noon MST on Thursday May 15, 2012 a representative of an independent judging organization will randomly draw one (1) entry to win the Grand Prize and second place prize. To win, the selected entrant must first correctly answer a time-limited mathematical skill-testing question and comply with the other terms and conditions set out below. The selected entrant will be notified by phone and/or mail at the phone number or address provided by the entrant upon entry. If the selected entrant does not respond to TCTS within four weeks of TCTS mailing a prize notification letter to the selected entrant, or if the letter is returned to TCTS as undeliverable, then TCTS may in its sole discretion disqualify that selected entrant from receiving the Grand Prize and conduct another random draw to select another entrant to be eligible to win the Grand Prize in accordance with the foregoing.

General Rules:

The Contest is open to all Canadian residents of the age of eighteen (18) excluding directors, officers and employees of TCTS or directors, officers or employees of the independent judging organization, and members of the respective immediate families of or anyone who is domiciled with any of the foregoing.

- In these Rules, "Contest Sponsor" means TCTS, its affiliates, agents and contractors (including the independent judging organization) and all of their respective directors, officers and employees.
- Chances of winning are inversely proportional to the eligible entries received.
- Entries are subject to verification and will be declared invalid if they are ineligible, incomplete, mechanically reproduced, mutilated, forged, falsified, altered or tampered with in any way.
- The Contest is subject to all applicable Canadian laws. All decisions of the independent contest judging organization and/or TCTS (as the case may be) are final.
- No communication will be entered into except with the selected entrant. By entering this contest and accepting the prize, the selected entrant consents to the use of their name, city of residence, audio/video image, statements, and/or photograph in any related publicity without compensation.
- Prize is non-transferable, non-exchangeable and has no cash surrender value. No substitutions will be made for the prize except at the discretion of TCTS who may substitute a prize of greater or

- comparable value. Prized are expected to be delivered to the winner by a representative of TCTS within two (2) weeks after confirmation.
- Entrants agree to comply with all applicable laws.
- In order to receive his or her prize, the Grand Prize winner must first sign a declaration and waiver (in the form provide by TCTS) confirming compliance with the Contest rules and regulations and releasing the Contest Sponsor of all liability that could result from the awarding or use of the prize.
- All entries become the property of TCTS upon receipt and will not be returned. TCTS will use contact information provided in contest entries for administration of this Contest only.

TCTS reserves the right to withdraw, terminate or modify all or part of this Contest by publishing a notice on the TCTS web site if for any reason in TCTS's sole determination the contest is not capable of running as planned, including technical failure or corruption, telephone service failure, computer virus, tampering, unauthorized intervention, fraud or any other cause, which in the sole determination of TCTS affects the administration, security, fairness, integrity or proper conduct of this Contest.

The winners of the Grand Prize and the second place prize are solely responsible for paying any applicable income or other applicable taxes in connection with receipt of the Grand Prize.

Entry in this Contest is solely at the entrant's own risk. The contest Sponsor shall have no liability whatsoever in connection with an entrant's participation in this Contest or (if applicable) acceptance and/or use of the prize. Without limiting the foregoing, the Contest Sponsor shall have no liability for errors or negligence committed in connection with this Contest, including without limitation with respect to any faulty electronic data transmission, equipment failure, damage to equipment, unavailability of any website, or other communication problems occurring in connection with this Contest, or for any illegible, lost, late, damaged or misdirected entries.