

## Message to Non-Canadian Shareholders of FirstService Common Shares

### *Canadian Withholding Tax*

Non-residents of Canada are subject to withholding tax in connection with any dividends paid on FirstService Corporation's Common Shares at a rate of 25%. The rate of withholding may be reduced by a treaty between Canada and the country in which the holder of Common Shares is resident. If you are eligible for a reduced rate under a tax treaty with Canada, then please complete and provide to TSX Trust Company (the "Agent") Form NR301 – *Declaration of Eligibility for Benefits Under a Tax Treaty for a Non-Resident Person* prior to the first dividend payment. Non-resident partnerships or hybrid entities should use Form NR302 or Form NR303 respectively. Failure to provide the information in the appropriate form will subject the non-resident holder of Common Shares to the 25% withholding tax rate.

Forms NR301, NR302, and NR303 can be downloaded from the Canada Revenue Agency website at <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms.html>.

### *U.S. Withholding Tax*

If you are a United States holder of Common Shares or are acting on behalf of a United States holder of Common Shares, then in order to avoid United States backup withholding in respect of dividends you receive, you must complete and provide to the Agent Form W-9 – *Request for Taxpayer Identification Number and Certification* prior to the first dividend payment. Failure to provide the information in Form W-9 may subject a United States holder of Common Shares to 24% U.S. federal income tax withholding on any dividends paid in respect of the Common Shares.

Form W-9 can be downloaded from the Internal Revenue Service website at <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

A United States holder of Common Shares is any holder of Common Shares that is either: (i) providing an address that is located within the United States or any territory or possession thereof; or (ii) a United States person for United States federal income tax purposes.

Note that United States holders of Common Shares are subject to both the Canadian withholding tax and the United States backup withholding tax.

### *Where to send your completed forms*

Please send the appropriate completed and executed form(s) **by mail, registered mail, hand, or courier** to:

TSX Trust Company  
301 – 100 Adelaide Street West  
Toronto, Ontario, Canada M5H 4H1

Attention: Investor Services Department