



## **\*Information Required\***

Dear Vendor:

### **Section I: All Vendors (U.S. Vendors – please also see Section II)**

Cenovus is required by Canadian and U.S. tax law to obtain documentation supporting your country of residency to determine your withholding tax status prior to making payments to you. Please complete and provide the attached Residency Questionnaire (**Exhibit A**), and the applicable Non-Resident forms available from the Canada Revenue Agency (“CRA”). These forms are required to determine if your transaction with Cenovus is subject to an applicable withholding tax and the applicable rate of withholding tax (rates may be reduced by Tax Waivers or Treaties).

Failure to complete these forms will result in Cenovus withholding 25% of your payment due and remitting the amount to the CRA. The domestic rate of 25% applied on payments is due to the lack of evidence supporting your residency and tax status. Any requests for refunds should be directed to the CRA. Therefore, we encourage you to complete and return the following information **before your first invoices are submitted** to Cenovus.

### **Section II: U.S. Vendors**

Cenovus’s U.S. Subsidiaries (e.g., Lima Refining Company, Husky Marketing and Supply Company, Superior Refining Company LLC, T.J. Pounder & Co. of U.S. Inc., and Cenovus Energy US LLC) are required under U.S. tax law to obtain documentation supporting your U.S. tax identification number (“TIN”), and U.S. tax status prior to making any payments.

**Form W-9** is the prescribed Internal Revenue Service (“IRS”) form for requesting a TIN, federal tax classification, and applicable exemption codes from a U.S. Vendor. If you are a Non-U.S. vendor, the prescribed form is the applicable **Form W-8**. If you have provided us with a Form W-8 in the past, you are now required to provide an updated Form W-8. Please complete and provide the latest version of the applicable IRS Form W-9 or W-8.

Please visit the IRS website <http://apps.irs.gov/app/picklist/list/formsPublications.html> to obtain the latest versions of the applicable Form W-9 or W-8 for your organization.

Failure to complete and timely provide the applicable forms will result in **withholding of 30%** tax on any payments to you. This amount will be remitted to the IRS on your behalf. Any requests for refunds should be directed to the IRS. Therefore, we encourage you to complete and return the applicable form(s) **before your first invoice(s) is submitted** to Cenovus. **Otherwise, an automatic 30% tax will be withheld** on your payments.

**Signed and dated copies of all applicable forms and questionnaire must be returned to your Cenovus Contact.** Please contact your **Tax Department or Tax Advisor** for assistance in completing the applicable form(s) and questionnaire.



**Exhibit A  
Residency Questionnaire**

**Directions:** Please complete all of the following questions and submit the applicable forms back to your contact at Cenovus.

1. Please provide your Canadian tax identification number (SIN, BN or ITN) or local tax identification number if you do not have a Canadian tax ID \_\_\_\_\_.
2. Indicate the type of entity you are:  
 Individual       Corporation       Partnership       Hybrid entity  
 Other<sup>1</sup> (please explain \_\_\_\_\_)
3. Provide the country of residence of the entity transacting with Cenovus \_\_\_\_\_
4. Check the type of income that Cenovus is paying you:  
A. Dividends and Interest  
B. Rents or Royalties (please specify \_\_\_\_\_)  
C. Use of Software  
D. Services, labor or consulting fees  
E. Materials Supplies or Goods  
F. Other Income (please specify \_\_\_\_\_)
5. If providing D (Services), specify the type of service provided \_\_\_\_\_  
Please specify where the services will be provided \_\_\_\_\_

If you are a non-resident of Canada and receiving income for items A – C in the above list: Please complete form NR302 if you are a partnership with non-resident partners, form NR303 if you are a hybrid entity or form NR301 for corporations and all other entities. Visit CRA’s website for these forms: [Forms listed by number - CRA- Canada.ca](http://Forms listed by number - CRA- Canada.ca)

If you are a non-resident of Canada and receiving payment for services provided in Canada, item D in the above list, have you applied for a treaty-based waiver **YES** or **NO**. If yes, please provide a copy of the waiver.

Note: CRA forms NR 301 – 303 are not treaty-based waivers. For a reduction of Canadian Regulation 105 taxes on services provided in Canada, a treaty-based waiver must be received by Cenovus from the CRA.

**When invoicing Cenovus, please ensure invoices are itemized and marked if they are subject or not subject to withholding to ensure the proper withholding tax rates are applied. Otherwise, Cenovus retains the right to apply the domestic rate of 25%. For service invoices, if the invoice does not identify where the service is provided and does not separate the reimbursable travel portion (with invoices) then Cenovus will apply the standard Regulation 105 withholding rate to the entire invoice balance.**

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I will inform Cenovus of any changes to the above information.

<sup>1</sup> If you are a Limited Liability Company, enter the tax classification (C=Corporation, S = S corporation, P= Partnership). Note for a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner

Vendor Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_