

RESIDENCY FORMS



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 review **Exhibit B** for required information, 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 and will remit 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 and all of Cenovus subsidiaries 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 www.irs.gov/forms-instructions-and-publications 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.

cenovus.com	403.766.2000 1.877.766.2066	225 6 Ave SW PO Box 766	Calgary, AB T2P 0M5
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Exhibit A



Instructions: Complete the following questions and provide applicable forms to your Cenovus contact.

1. 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:

<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership
<input type="checkbox"/> Corporation	<input type="checkbox"/> Hybrid entity
<input type="checkbox"/> Other ¹ (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:

<input type="checkbox"/> A- Dividends and Interest	
<input type="checkbox"/> B- Lease, rents or royalties (please specify)	_____
<input type="checkbox"/> C- Use of Software	
<input type="checkbox"/> D- Services, labour or consulting fees (please specify type)	_____
<input type="checkbox"/> E- Materials supplies or goods	
<input type="checkbox"/> F- Other income (please specify)	_____

5. If providing D (services), specify the type of service to be provided _____
Please specify what country the services will be provided in _____

6. Are you a non-resident of Canada and receiving income for items A, B, or C?

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If yes, please visit www.canada.ca/en/revenue-agency/services/forms-publications/forms.html to complete:

Form NR301 for corporations and all other entities

Form NR302 if you are a partnership with non-resident partners

Form NR303 if you are a hybrid entity

For non-service invoices, failure to provide an NR301, NR302, or NR303 when applicable may result in tax withholding of 25% from the payment amount. 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. Cenovus retains the right to apply the domestic rate of 25% on the entire invoice balance should you fail to provide necessary details.

7. Are you a non-resident of Canada and receiving income for item D- Services provided in Canada: Have you applied for a treaty-based waiver?

<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If yes, please provide a copy of the waiver. **Note:** 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.

For service invoices, please refer to Exhibit B for all required information to be included. Cenovus retains the right to apply the standard Regulation 105 withholding rate of 15% on the entire invoice balance if you fail to provide necessary details.

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.

Company legal name: _____

Signature: _____ Date: _____

¹ 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.

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Exhibit B



Dear Sir or Madam:

RE: Work performed in Canada by non-Canadian resident vendors (Service Invoices)

In accordance with the annual reporting requirements that accompany the withholding tax requirements of Income Tax Act section 153(10)(g) and Income Tax Regulation 105, the Canada Revenue Agency mandates that the amount of "Days in Canada" to be reported for any services performed in Canada by non-Canadian Residents.

Cenovus Energy Inc. is notifying all non-Canadian resident vendors that the following information must be included on all invoices submitted to Cenovus's Canadian entities for payment:

1. Breakdown of invoice amount between work performed in Canada versus outside of Canada,
2. For work performed in Canada, state the **month** and **range of dates** the vendor was present in Canada (example: "Days in Canada: November 18 – 27"),
 - a. Failure to include Days in Canada on invoice will result in an assumption that the vendor was present for ALL days in the activity month and this information will be reported on the annual T4A-NR reporting form.
3. For invoices with ALL services provided outside of Canada, state "Work performed outside of Canada".
4. For invoices including reimbursable travel, vendor must itemize the portion related to travel and provide supporting receipts.
 - a. Failure to itemize or provide receipts will result in application of the standard Regulation 105 withholding rate of 15% on the entire unsupported balance.

We are asking that these changes be made effective immediately. Failure to include the requested details on service invoices will result in a default withholding of 15% tax from invoice payment amount.

Thank you,

Cenovus Energy Inc.

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