



Information Required

Dear Vendor:

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

Husky is required by Canadian 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 applicable Non-Resident forms from the Canada Revenue Agency (“CRA”). These forms are required to determine if your transaction with Husky is applicable to withholding tax and the applicable rate (rates may be reduced by Tax Waivers or Treaties).

Failure to complete these forms will result in Husky withholding 25% on your payments 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 Husky.

Section II: U.S. Vendors

Husky’s U.S. Subsidiaries (e.g., Lima Refining Company, Husky Marketing and Supply Company, Superior Refining Company LLC, and T.J. Pounder & Co. of U.S. Inc.) 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-8BEN 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 Husky. **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 Husky Contact. Please contact your **Tax Department or Tax Advisor** for assistance in completing the applicable form(s) and questionnaire.

Sincerely **Husky**

Exhibit A Residency Questionnaire



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

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
 Other¹ (please explain _____)
3. Provide the Country of residence of the entity transacting with Husky _____
4. Check the type of income that Husky 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 _____)

If providing item D (Services), specify the type of service provided _____
and specify where the services will be provided _____

If providing items A – D in the above list:

Please complete form NR302 if you are a partnership with non-resident partners, NR303 if you are a hybrid or the NR301 form for all other entities. Visit CRA’s website for these forms: [Forms listed by number - CRA - Canada.ca](#)

Have you applied for a treaty-based waiver **yes** _____ or **no**. If yes, provide a copy of the waiver.

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

When invoicing Husky, 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, Husky retains the right to apply the domestic rate of 25%.

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 Husky of any changes to the above information.

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

Vendor Name: _____

Signature: _____ Date: _____