

Substitute Form W-8BEN-E – Certificate of Status of Beneficial Owner for US Tax Withholding and Reporting (Entities)

Please email (preferred) the signed form to cmrmain@hubgroup.com. OR, it can be faxed to 630-493-7055.

General business questions (check all that apply) – additional forms may be needed depending on which boxes you check. Syscon (Hub use only)

- The business provides freight / transportation services (payment for these services are exempt from Chapter 4, FATCA withholding)
 - The business makes freight moves that cross the U.S. / Canada border.
 - The business makes intra U.S. moves, both the origin and destination are within the U.S.
 - The business has a permanent establishment (typically an office) in the United States
 - The business has U.S. motor carrier number. If so, please check the box and enter the number in the space to the right.
- Business email address: DISPATCH@SBTRUCKING-CA
 Business phone number: 604 580 3512
 Business fax number: 604 580 1900
 U.S. motor carrier number: 238998

Part 1 – Identification of beneficial owner

1 Name of business that is the beneficial owner of the payments being made: SB TRUCKING LTD
 2 Country of organization / formation: CANADA

- 4 Entity type – check one box
- Corporation
 - Disregarded entity
 - Partnership
 - Government
 - Central bank of issue
 - Simple trust
 - Complex trust
 - Estate
 - Tax-exempt organization
 - Grantor trust
 - Private foundation

5 If you checked disregarded entity above, enter the name of the disregarded entity: _____
 If you checked disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid entity making a treaty claim? Yes No

6 Permanent residence address (do not enter a PO box number)

SURREY BRITISH COLUMBIA V3V 3X9 CANADA
 City or town State or province Postal code Country

7 Mailing address (if different from above)

City or town State or province Postal code Country

Part 3 – Claim of tax treaty benefits (to claim benefit under the U.S. / Canada tax treaty, and avoid 30% U.S. tax withholding on payments, provide a U.S. and/or Canadian tax identification number below)

8 US taxpayer ID number (TIN): 98013794100
 9b Canadian tax identification number (BN): 899305212

- 14 I certify that (check all that apply):
- The beneficial owner is a resident of CANADA within the meaning of the income tax treaty between the US and that country
 - The beneficial owners derives the item of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits
 - The beneficial owners is claiming treaty benefits for dividends received from a foreign corporation or interest from a US trade or business of a foreign corporation and meets qualified resident status

15 Special rates and conditions: the beneficial owner is claiming the provisions of Article(s) VIII of the treaty identified on line 14 above to claim a 0 % rate of withholding on (specify the type of income earned): COMMON CARRIER BUSINESS PROFITS
 Explain the reasons the beneficial owner meets the terms of the treaty article: THE FILER IS A CANADIAN FREIGHT COMMON CARRIER THAT TRANSPORTS GOODS FROM POINTS IN CANADA TO DESTINATIONS IN THE UNITED STATES AND VICE VERSA. PER ARTICLE VIII OF THE U.S. / CANADA TAX TREATY, THESE TRANSPORTATION PROFITS ARE EXEMPT FROM INCOME TAX IN THE U.S.

Part 23 – Certification

Under penalties of perjury, 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 further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W.
- The entity identified on line 1 of this form is not a U.S. person.
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

I certify that I have the capacity (authority) to sign for the entity identified on line 1 of this form.

03/11/2019
date

Sukhbir Darr
signature of individual authorized to sign for beneficial owner

SUKHBIR DARR
printed name and title