



## W-8 and W-9 Forms Instructions Checklist

- Step 1:** Read Introduction and check that the correct form is provided by following the High Level Decision Tree **page 1**
- Step 2:** **Verify the latest version of the form is used by checking against forms from the IRS website in Appendix E** **page 10**
- Step 3:** Choose Instructions for the appropriate form (selected in Step 1) and validate the content. **The most important sections to review are circled and also listed in the Appendix F (page 11):**
- Appendix A- W-9:** Request for Taxpayer Identification Number and Certification **page 2**
  - Appendix B- W-8BEN-E:** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) **page 3**
  - Appendix C- W-8BEN:** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) **page 7**
  - Appendix D - W-8ECI:** Certificate of Foreign Person's Claim That Income Is Effectively Connected with the Conduct of a Trade or Business in the United States **page 8**

## U.S. Tax Informational Forms Review

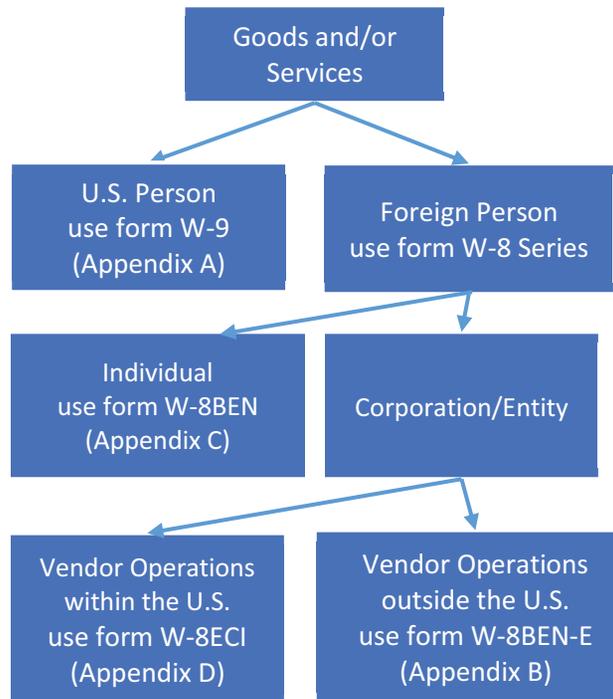
### A. Introduction

The present document is high level guidance on U.S. tax informational forms. (**Section B** contains a high level decision tree, which should help the reviewer to determine whether a W-8/W-9 received by Celestica is acceptable). Subsequently, in **Appendices A-D**, the reviewer may find the information that a **properly filled form** should contain.

-Please note that it is the entity providing goods/services to a US Celestica affiliate that needs to provide a Form W-8 or W-9. For example, if a foreign corporation that is owned by US corporation provides goods/services to a US Celestica affiliate, it is the foreign corporation that must issue a Form W-8BEN-E to the US Celestica affiliate, despite the fact that the foreign corporation has a US corporation as its owner.

-The vendor should issue the Form W-8/ W-9 to the US Celestica entity on or before the date that the US Celestica entity makes a payment to the vendor.

### B. High Level Decision Tree – United States Tax Form W-9, W-8BEN, W-8BENE, W-8ECI



**NOTE:** for the purposes of the illustration above, a “person” can be an individual, a corporation or a legal entity.

**IF CELESTICA IS NOT IN POSSESSION OF THESE DOCUMENTS, IT MAY BE REQUIRED TO WITHHOLD 30% TAX ON GROSS AMOUNT PAID.**

**DISCLAIMER: Celestica carries no liability to its vendors in respect of their reliance on these instructions.**

Appendix A - W-9: Request for Taxpayer Identification Number and Certification (Review Highlights form W-9)-US Vendors

Form **W-9**  
 (Rev. December 2014)  
 Department of the Treasury  
 Internal Revenue Service

**Request for Taxpayer Identification Number and Certification**

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above **A**

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:  
 Individual/sole proprietor or single-member LLC  
 C Corporation  
 S Corporation  
 Partnership  
 Trust/estate  
 Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-partnership) **B**  
 Other (see instructions) **C**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) **C**  
 Exemption from FATCA reporting code (if any)

5 Address (number, street, and apt. or suite no.)  
 Requester's name and address (optional)

6 City, state, and ZIP code **D**

7 List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**  
 Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.  
 Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number **E**  
 or  
 Employer identification number

**Part II Certification**  
 Under penalties of perjury, I certify that:  
 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and  
 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and  
 3. I am a U.S. citizen or other U.S. person (defined below); and  
 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  
**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here **F** Signature of U.S. person Date

**Step 1: Check this information against the Celestica New Vendor Data Request form**

- A.** Ensure this line is not left blank. The name should match the name on the tax information section in the Celestica New Vendor Data Request Form.
- B.** Ensure that only one box is checked. The classification should be consistent with the Celestica vendor data request form.
- C.** If the person on Line 1 is exempt from backup withholding and/or FATCA reporting, an applicable code(s) should be reported on Line 4.  
**NOTE:** exempt payee codes range from number 1 to 13, and exemption from FATCA codes range from code letter A to M. For samples of commonly used codes, please refer to the table below. Please contact your Tax Advisors for further advice.

**Step 2: Ensure the address is complete and accurate**

- D.** Typically, this should be a U.S. address with a ZIP code

**Step 3: Ensure the taxpayer identification number ("TIN") is included**

- E.** For an individual this should be a social security number ("SSN") and for an entity this should be their employer identification number ("EIN").  
**NOTE:** For either an SSN or an EIN, this should be a 9-digit number.

**Step 4: Verify completeness of Certification**

- F.** Ensure the form is complete by checking that it is signed and dated.

Exempt payee codes	Exemption from FATCA reporting codes
5 – A corporation	D – A publicly traded corporation (i.e., a corporation the stock of which is regularly traded on one or more US stock exchanges (e.g., New York Stock Exchange, NASDAQ)) E – An affiliate of a publicly traded corporation

**DISCLAIMER: Celestica carries no liability to its vendors in respect of their reliance on these instructions.**

**Appendix B - W-8BEN-E: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) - Foreign Vendor (not individual)**  
 (Highlights to review form W-8BEN-E)

Form **W-8BEN-E** Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)  
 (Rev. July 2017)  
 Department of the Treasury Internal Revenue Service

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.  
 ▶ Go to [www.irs.gov/FormW8BEN-E](http://www.irs.gov/FormW8BEN-E) for instructions and the latest information.  
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident
- A foreign individual
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits).
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions).
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions).
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer).

**Instead use Form:**

- W-9
- W-8BEN (Individual) or Form 8233
- W-8ECI
- W-8IMY
- W-8ECI or W-8EXP
- W-8IMY

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner

2 Country of incorporation or organization

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

Corporation  Disregarded entity  Partnership

Simple trust  Grantor trust  Complex trust  Estate  Government

Central Bank of Issue  Tax-exempt organization  Private foundation  International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.  Yes  No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).

Participating FFI

Reporting Model 1 FFI

Reporting Model 2 FFI

Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.

Sponsored FFI. Complete Part IV.

Certified deemed-compliant nonregistering local bank. Complete Part V.

Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

Certain investment entities that do not maintain financial accounts. Complete Part IX.

Owner-documented FFI. Complete Part X.

Restricted distributor. Complete Part XI.

Nonreporting IGA FFI. Complete Part XII.

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

International organization. Complete Part XIV.

Exempt retirement plans. Complete Part XV.

Entity wholly owned by exempt beneficial owners. Complete Part XVI.

Territory financial institution. Complete Part XVII.

Excepted nonfinancial group entity. Complete Part XVIII.

Excepted nonfinancial start-up company. Complete Part XIX.

Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

501(c) organization. Complete Part XXI.

Nonprofit organization. Complete Part XXII.

Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.

Excepted territory NFFE. Complete Part XXIV.

Active NFFE. Complete Part XXV.

Passive NFFE. Complete Part XXVI.

Excepted inter-affiliate FFI. Complete Part XXVII.

Direct reporting NFFE.

Sponsored direct reporting NFFE. Complete Part XXVIII.

Account that is not a financial account.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

8 U.S. taxpayer identification number (TIN), if required

9a GIIN

b Foreign TIN

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.  
 For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59699N Form W-8BEN-E (Rev. 7-2017)

A. Please refer to the decision tree in section B of this summary for general guidance.

**Step 1: Check this information against the Celestica New Vendor Data Request form**

B. Ensure the name of the organization, country, and name of the disregarded entity (if applicable), receiving the payment are complete.  
 NOTE: A disregarded entity is defined as a business entity that has a single owner, is not a "corporation" under US tax law, and is not under a foreign list of legal entities that are specifically disregarded as "corporations" for US federal income tax purposes. These can sometimes be identified as "LLC's"; however, not all LLC's are disregarded entities. For further clarification, vendor should consult with vendor's tax department.

NOTE: The country on Line 2 should be the country the beneficial owner was incorporated.

C. Ensure that one, and only one, box is marked off.

D. For the purposes of this section, an "Active NFFE" will be the most common selection.

In addition, the selection of this part of the form will have an additional section to be completed as explained further below.

NOTE: If no selection is made on Line 5, vendor should consult with vendor's tax department.

**Step 2: Ensure the address is complete and accurate**

E. Check this against the Celestica New Vendor Data Request Form.

**Confirm that this address is not:**

- of a financial institution (used for payment purposes),
- a post office box, or
- an address used solely for mailing purposes unless such address is the registered address of an entity identified on line 1 which does not have another address in the jurisdiction.

F. NOTE: Line 7 should only be filled out if the mailing address is different from the permanent residence address reported on Line 6.

**Step 3: Ensure the taxpayer identification number is included**

G. Ensure that at least one of the identification numbers on Line 8 to 10 is complete.

NOTE: The TIN (taxpayer identification number), will be the employer identification number ("EIN"). This information should match the Celestica New Vendor Data Request Form.

## W-8BEN-E: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

NOTE: Part II is generally not applicable

**Step 4: Ensure that Part III is completed if the entity receives the type of income below**

**H.** This section is only completed if the entity from Part I is a resident in a treaty country and is entitled to and claims tax treaty benefits, i.e., if the entity is receiving fixed or determinable, annual or periodical ("FDAP") income. Examples of FDAP income are:

- interest,
- rent,
- dividend payments,
- royalties, and
- the payment is from sources within the US.

**Be sure the box on Line 14a is checked and the country of residence agrees with the entity's country provided** in the permanent residence on Line 6.

**I.** **If Line 14a is checked, one of the items on Line 14b OR Line 14c must be checked.** If the "Other" selection on Line 14b is selected, the section or article of the treaty country (US and country provided in Line 14a) must be referenced in the space provided.

**J.** If there is a special rate (%), entered in Line 15, vendor should confirm with vendor's tax advisors.

NOTE: Part IV is generally not applicable

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**Part II Disregarded Entity or Branch Receiving Payment.** (Completes only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
 Branch treated as nonparticipating FFI  Reporting Model 1 FFI  U.S. Branch.  
 Participating FFI  Reporting Model 2 FFI

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).  
\_\_\_\_\_  
City or town, state or province. Include postal code where appropriate.  
\_\_\_\_\_  
Country  
\_\_\_\_\_

13 GIIN (if any) \_\_\_\_\_

**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):

a  The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

b  The beneficial owner derives the item (or items) 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 following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> Other (specify Article and paragraph): _____

c  The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions):  
The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_  
\_\_\_\_\_

**Part IV Sponsored FFI**

16 Name of sponsoring entity: \_\_\_\_\_

17 **Check whichever box applies.**

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form **W-8BEN-E** (Rev. 7-2017)

**DISCLAIMER: Celestica carries no liability to its vendors in respect of their reliance on these instructions.**

## W-8BEN-E: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XIV.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

**Part XXV Active NFFE**

39  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Step 5: Ensure that out of Parts IV- XXVIII one correct corresponding part is completed as identified in the selection on Part 1, Line 5 of this form**

**K. Ensure that Parts IV to XXVIII are consistent with the Chapter 4 status checked on Part I, Line 5.**

For example, if on Part I, Line 5 the "Active NFFE" section is checked, Part XXV should be completed as well. Ensure that the correct corresponding part is completed as identified in the selection on Part 1, Line 5 of this form.

<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> corporation. Complete Part XXIII.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Active NFFE. Complete Part XXV.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

**Part XXVI Passive NFFE**

40a  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or

c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**OR**

**L. If on Part I, Line 5 the "Passive NFFE" section is checked, Part XXVI should be completed as well. In addition, Part XXIX should also be completed as explained on the next page (section N). Ensure that the correct corresponding part is completed as identified in the selection on Part 1, Line 5 of this form.**

**W-8BEN-E: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)**

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**Part XXVII Exempt Inter-Affiliate FFI**

**41**  I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(i)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

**Part XXVIII Sponsored Direct Reporting NFFE** (see instructions for when this is permitted)

**42** Name of sponsoring entity: \_\_\_\_\_

**43**  I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

**Part XXIX Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN
	<b>M</b>	

**Part XXX 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 6060W; **N**
- 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.

**Sign Here** **1** **2** **3**

Signature of individual authorized to sign for beneficial owner      Print Name      Date (MM-DD-YYYY)

**4**  I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Form **W-8BEN-E** (Rev. 7-2017)

**Step 6: Verify this section is completed if Part XXVI, Line 40a and 40c were checked**

**M.** The name, address, and TIN for each US individual/corporation that owns more than 10% (by vote or value) of the equity in this vendor, either directly or indirectly (i.e., through ownership of a partnership, corporation, trust that in turn owns 10% or more of the equity in this vendor). For further advice, vendor should contact vendor's Tax advisors.

**NOTE:** if there are no substantial owners listed here, it is expected that Line 40b would be ticked off to certify that there are no substantial owners; otherwise, Line 40c should be checked off.

**Step 7: Verify completeness of Certification**

- N.** Ensure that the authorized person has:
1. Signed the form,
  2. Entered their name,
  3. Dated the form, and
  4. Checked the disclosure stating 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

For additional clarification, please read the specific line instructions for the form referenced on appendix E.

**Appendix C - W-8BEN: Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) (Highlights to review form W-8BEN)**

Form <b>W-8BEN</b> (Rev. July 2017) Department of the Treasury Internal Revenue Service	<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b> ► For use by individuals. Entities must use Form W-8BEN-E. ► Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information. ► Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621
<p><b>Do NOT use this form if:</b></p> <ul style="list-style-type: none"> <li>You are NOT an individual <b>A</b></li> <li>You are a U.S. citizen or other U.S. person, including a resident alien individual <b>A</b></li> <li>You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) <b>A</b></li> <li>You are a beneficial owner who is receiving compensation for personal services performed in the United States <b>A</b></li> <li>You are a person acting as an intermediary <b>A</b></li> </ul> <p><b>Instead, use Form:</b></p> <ul style="list-style-type: none"> <li>W-8BEN-E</li> <li>W-9</li> <li>W-8ECI</li> <li>8233 or W-4</li> <li>W-8IMY</li> </ul> <p><b>Note:</b> If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.</p>		
<b>Part I Identification of Beneficial Owner (see instructions)</b>		
1 Name of individual who is the beneficial owner <b>B</b>		2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>		
City or town, state or province. Include postal code where appropriate. <b>C</b>		Country
4 Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) <b>D</b>	6 Foreign tax identifying number (see instructions)	
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)	
<b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b>		
9 I certify that the beneficial owner is a resident of <b>E</b> within the meaning of the income tax treaty between the United States and that country.		
10 <b>Special rates and conditions</b> (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph of the treaty identified on line 9 above to claim a % rate of withholding on (specify type of income):		
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:		
<b>Part III Certification</b>		
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:		
<ul style="list-style-type: none"> <li>I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,</li> <li>The person named on line 1 of this form is not a U.S. person,</li> <li>The income to which this form relates is:                             <ul style="list-style-type: none"> <li>(a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>(b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>(c) the partner's share of a partnership's effectively connected income,</li> </ul> </li> <li>The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul> <p>Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.</p>		
<b>Sign Here</b> <b>F</b>	<b>1</b>	<b>2</b>
	Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
	<b>3</b>	<b>4</b>
	Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form <b>W-8BEN</b> (Rev. 7-2017)		

**A.** Please refer to the decision tree in section B of this summary for general guidance.

**Step 1: Ensure there is a name of an individual listed on Line 1**

**B.** If there is an entity name listed here, consult with the preparer as they might have to prepare a W-8BEN-E instead.

If the individual is dual citizen, the name where the individual is both a citizen and resident should be listed. If the country on Line 2 does not agree with the country listed on Line 9, vendor should consult with vendor's tax department.

**Step 2: Ensure the address and taxpayer identification number information is complete and accurate**

**C.** Check this against supporting documentation received. Line 4 should only be filled out if the mailing address is different from the permanent address on Line 3.

**D.** On Line 5, the social security number ("SSN") or individual's foreign tax payer identification number ("ITIN") should be filled out. The SSN should be a 9-digit number, and the ITIN is typically a number assigned by a foreign jurisdiction. If the SSN entered here is not a 9-digit number, confirm the accuracy of the number entered here.

Line 7 is used as an additional identity reference number, but may or may not be completed. If this form is being filed in association with another form, vendor should consult with vendor's tax department.

**NOTE:** Lines 6 & 8 generally are not required to be completed.

**E.** The residence country entered on Line 9 should agree with the country entered on Line 2. If there is a special rate (%) entered on Line 10, vendor should consult with vendor's tax department.

**Step 3: Verify completeness of Certification**

**F.** Ensure that the authorized person has:

- Signed the form,
- Dated the form,
- Printed their name, and
- If the form completed by an agent acting under a duly authorized power of attorney for the beneficial owner or account holder, Form 2848, Power of Attorney and Declaration of Representative, or a form similar to that, should be completed as well.

# Appendix D - W-8ECI: Certificate of Foreign Person's Claim That Income Is Effectively Connected with the Conduct of a Trade or Business in the United States

*(Highlights to review form W-8ECI)*

A. Please refer to the decision tree in section B of this summary for general guidance.

## Step 1: Check this information against the Celestica New Vendor Data Request form

B. Ensure the name of the organization, country, and name of the disregarded entity (if applicable), receiving the payment are complete. Check this information against the Celestica New Vendor Data Request Form.

**NOTE:** A disregarded entity is defined as a business entity that has a single owner, is not a "corporation" under US tax law, and is not under a foreign list of legal entities that are specifically disregarded as "corporations" for US federal income tax purposes. These can sometimes be identified as "LLC's"; however, not all LLC's are disregarded entities. For further clarification, vendor should consult with vendor's tax department.

**NOTE:** The country on Line 2 should be the country the beneficial owner was incorporated.

C. Ensure that only one box is checked. This information can be checked against the Celestica New Vendor Data Request Form.

## Step 2: Ensure the address is complete and accurate

D. On Line 5, the permanent residence address is the address in the country where the beneficial owner claims to be a resident for that country's income tax and can be verified with the information on the Celestica New Vendor Data Request Form.

Confirm that this address is not:

- of a financial institution (used for payment purposes),
- a post office box, or
- an address used solely for mailing purposes unless such address is the registered address of an entity identified on line 1 which does not have another address in the jurisdiction.

Line 6, should be a business address within the United States. If a U.S. address is not listed, additional clarifications may be needed from the supplier to support that the vendor is a U.S. individual or corporation.

## Step 3: Ensure the taxpayer identification number is included

E. A U.S. taxpayer identification number ("TIN") must be entered in this section. For an individual this should be a social security number ("SSN") and for an entity this should be their employer identification number ("EIN"). **NOTE:** For either an SSN or an EIN, this should be a 9-digit number.

Form **W-8ECI**  
(Rev. July 2017)

Department of the Treasury  
Internal Revenue Service

**Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States**

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code.  
▶ Go to [www.irs.gov/FormW8ECI](http://www.irs.gov/FormW8ECI) for instructions and the latest information.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Note:** Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business. See instructions.

- Do not use this form for:**
- A beneficial owner solely claiming foreign status or treaty benefits **A**
  - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) **A**
  - A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States)
  - A person acting as an intermediary
- Instead, use Form:**
- W-8BEN or W-8BEN-E
  - W-8EXP
  - W-8BEN-E or W-8IMY
  - W-8IMY
- Note:** These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.
- Note:** See instructions for additional exceptions.

### Part I Identification of Beneficial Owner (see instructions)

1 Name of individual or organization that is the beneficial owner **B**

2 Country of incorporation or organization

3 Name of disregarded entity receiving the payments (if applicable)

4 Type of entity (check the appropriate box): **C**

<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
<input type="checkbox"/> Government	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization

5 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

City or town, state or province. Include postal code where appropriate. **D**

Country

6 Business address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

City or town, state, and ZIP code

7 U.S. taxpayer identification number (required—see instructions) **E**

SSN or ITIN  EIN

8 Foreign tax identifying number

9 Reference number(s) (see instructions)

10 Date of birth (MM-DD-YYYY)

11 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary).

### Part II 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:

- I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States,
- The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year, and
- The beneficial owner is not a U.S. person.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.

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

**Sign Here**

Signature of beneficial owner (or individual authorized to sign for the beneficial owner) **Print name** **Date (MM-DD-YYYY)**

I certify that I have the capacity to sign for the person identified on line 1 of this form.

# W-8ECI: Certificate of Foreign Person's Claim That Income Is Effectively Connected with the Conduct of a Trade or Business in the United States

Form <b>W-8ECI</b> (Rev. July 2017)	<b>Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States</b> ▶ Section references are to the Internal Revenue Code. ▶ Go to <a href="http://www.irs.gov/FormW8ECI">www.irs.gov/FormW8ECI</a> for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621												
Department of the Treasury Internal Revenue Service														
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<b>Instead, use Form:</b> <ul style="list-style-type: none"> <li>W-8BEN or W-8BEN-E</li> <li>W-8EXP</li> <li>W-8BEN-E or W-8IMY</li> <li>W-8IMY</li> </ul>														
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3 Name of disregarded entity receiving the payments (if applicable)														
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9 Reference number(s) (see instructions)	10 Date of birth (MM-DD-YYYY)													
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<table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center; font-size: 2em; color: red;">F</td> </tr> </table>			F											
F														
<b>Part II Certification</b>														
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:														
<ul style="list-style-type: none"> <li>• I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates,</li> <li>• The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States,</li> <li>• The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year, and</li> <li>• The beneficial owner is not a U.S. person.</li> </ul> Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.														
I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.														
Sign Here  <b>G</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center; font-size: 1.5em; color: red;">1</td> <td style="width: 33%; text-align: center; font-size: 1.5em; color: red;">2</td> <td style="width: 33%; text-align: center; font-size: 1.5em; color: red;">3</td> </tr> <tr> <td style="font-size: 1.5em; color: red;">4</td> <td></td> <td></td> </tr> </table>		1	2	3	4								
	1	2	3											
4														
Signature of beneficial owner (or individual authorized to sign for the beneficial owner)      Print name      Date (MM-DD-YYYY)														
<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.														
For Paperwork Reduction Act Notice, see separate instructions.      Cat. No. 29045D      Form <b>W-8ECI</b> (Rev. 7-2017)														

## Step 4: Ensure that line 11 is completed

**F.** Each item of Effectively Connected Income (ECI) (i.e., providing services in the course of an active business should be listed on this section.

Examples of services that will typically be listed in this section are:

- Consulting Services
- Information Technology ("IT") Services
- Engineering Services
- Computer Programming

**NOTE:** Ensure that there is **at least one** item on this list. If there are other activities not on this list, there may be a need for W-8BEN or W-8BEN-E for those items that are not effectively connected with a trade of business in the U.S. Confirm that all of the activities are listed here, or consider requesting an additional form.

## Step 5: Verify completeness of Certification

**G.** Ensure that the authorized person has:

1. Signed the form,
2. Entered their name,
3. Dated the form, and

Checked the box for the disclosure stating 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

## Appendix E: Web Address for Specific Forms and Instructions

### A. The following addresses can be used to get W8 and W9 Forms and instructions

Form Name	Internet Address of the Latest Form	Instructions
W9	<a href="https://www.irs.gov/pub/irs-pdf/fw9.pdf">https://www.irs.gov/pub/irs-pdf/fw9.pdf</a>	<a href="https://www.irs.gov/pub/irs-pdf/fw9.pdf">https://www.irs.gov/pub/irs-pdf/fw9.pdf</a>
W-8BEN-E	<a href="https://www.irs.gov/pub/irs-pdf/fw8bene.pdf">https://www.irs.gov/pub/irs-pdf/fw8bene.pdf</a>	<a href="https://www.irs.gov/pub/irs-pdf/iw8bene.pdf">https://www.irs.gov/pub/irs-pdf/iw8bene.pdf</a>
W-8BEN	<a href="https://www.irs.gov/pub/irs-pdf/iw8ben.pdf">https://www.irs.gov/pub/irs-pdf/iw8ben.pdf</a>	<a href="https://www.irs.gov/instructions/iw8ben/ch02.html#d0e426">https://www.irs.gov/instructions/iw8ben/ch02.html#d0e426</a>
W-8ECI	<a href="https://www.irs.gov/pub/irs-pdf/fw8eci.pdf">https://www.irs.gov/pub/irs-pdf/fw8eci.pdf</a>	<a href="https://www.irs.gov/instructions/iw8eci/ch01.html">https://www.irs.gov/instructions/iw8eci/ch01.html</a>

**Appendix F: The most important sections of the form**

Form	Sections: important to complete correctly	Audit consequences if not completed correctly
W-8BEN-E-foreign corporation (no US branch)	C/D – Chapter 3 or 4 status H/I – Treaty benefit claim N – Signatory information	- Withholding requirements by Celestica - Higher withholding rates may apply - Penalties of perjury
W-8 BEN-E (other entities)	C/D – Chapter 3 or 4 status H/I – Treaty benefit claim N – Signatory information	- Withholding requirements by Celestica - Higher withholding rates may apply - Penalties of perjury
W-8 BEN (individual)	D – Taxpayer SSN or TIN E – Treaty benefit claim F – Signatory information	- Higher withholding rates may apply - Penalties of perjury
W-8 ECI-foreign corporation (no US branch)	C – entity identification E – Taxpayer EIN or reference no. F – list of items that are ECI G – Signatory information	- Withholding requirements by Celestica - Penalties of perjury
W-8 ECI-other entities	C – entity identification E – Taxpayer EIN or reference no. F – list of items that are ECI G – Signatory information	- Withholding requirements by Celestica - Penalties of perjury
W-9 US corporations/individuals	D – entity identification E – Taxpayer EIN or reference no. F – Signatory information	- Penalties of perjury

**DISCLAIMER: Celestica carries no liability to its vendors in respect of their reliance on these instructions.**