



Maersk Line, Limited
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Norfolk, VA 23513

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maersklinelimited.com

To Whom It May Concern,

Maersk Line, Limited will make payment to you for providing goods and/or services. Payments to a foreign entity are generally subject to a 30% U.S. withholding tax. The payments may qualify for an exemption or a reduced rate of tax. For example, generally:

- 1) Income effectively connected with a U.S. trade or business may be exempt or
- 2) Income may qualify for an exemption or a reduced rate of tax pursuant to an income tax treaty with your country of residency/incorporation and the U.S.

To qualify for these exemptions and avoid 30% withholding tax from being withheld on certain payments, you need to provide Maersk Line, Limited with the appropriate tax documentation to support an exemption.

Please consult your tax advisor to determine if you qualify for any of the exemptions above and to determine the correct tax documentation to provide to us. Below we have provided links to the current form W-8 and instructions.

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| http://www.irs.gov/pub/irs-pdf/fw8bene.pdf | Form W-8BEN-E (foreign entities) |
| http://www.irs.gov/pub/irs-pdf/iw8bene.pdf | Form W-8BEN-E Instructions |
| http://www.irs.gov/pub/irs-pdf/fw8eci.pdf | Form W-8ECI (effectively connected income) |
| http://www.irs.gov/pub/irs-pdf/iw8eci.pdf | Form W-8ECI Instructions |
| http://www.irs.gov/pub/irs-pdf/fw8imy.pdf | Form W-8IMY (flow-through entities) |
| http://www.irs.gov/pub/irs-pdf/iw8imy.pdf | Form W-8IMY Instructions |

If you have any questions, please let us know.