



Genpak LLC
10601 Westlake Drive
Charlotte, NC 28273
Telephone: (980) 256-7729
www.genpak.com

June 17, 2019

Dear Valued Customer,

To provide clarification on why our W-9 legal name differs from Genpak LLC as previously presented, please read the following comments:

- Genpak LLC (EIN 14-1803622) is a single-member LLC that is wholly owned by Great Pacific Enterprises (US) Inc (EIN 14-1613722). As a single-member LLC, Genpak LLC is a disregarded entity that is treated as a division of its parent for US tax purposes.
- The IRS instructions for form W-9 are quite explicit about how single-member LLCs / disregarded entities (SMLLCs/DREs) are to be treated on form W-9. The name of the SMLLC / DRE is to be reflected on line 2 (the "business name / disregarded entity name" line). Line 1 must reflect the name of the parent entity that is the actual taxpayer; line 1 can never reflect the name of an SMLLC / DRE. The EIN shown in the TIN section must always match the name on line 1, so the TIN must be for that of the parent & taxpaying entity.
- Therefore, line 1 and the TIN on the W-9 for Genpak LLC reflect the name & EIN of Great Pacific Enterprises (US) Inc. This aligns with IRS instructions.
- We use line 7, the "account number (optional)" line, to explain that Great Pacific Enterprises (US) Inc. is the parent and sole owner of Genpak LLC and to provide the EIN for the SMLLC / DREs.
- Our customers should only need to set up 1 entity in their AP system; that would be the entity it is paying, which is Genpak LLC (EIN 14-1803622).
- Finally, we have correspondence from the IRS confirming that the EIN for Genpak LLC is 14-1803622.

I hope this helps to explain the questions related to our W-9. If you have further questions, please contact your sales representative.

Sincerely,

Matthew C. Altamari
Controller

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	Great Pacific Enterprises (US) Inc		
	2 Business name/disregarded entity name, if different from above		
	Genpak LLC		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate		
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):			
Exempt payee code (if any) _____			
Exemption from FATCA reporting code (if any) _____			
<small>(Applies to accounts maintained outside the U.S.)</small>			
5 Address (number, street, and apt. or suite no.) See instructions.		Requester's name and address (optional)	
10601 Westlake Drive			
6 City, state, and ZIP code			
Charlotte, NC 28273			
7 List account number(s) here (optional)			

<Note> Filer Owns 100% of Genpak LLC (EIN: 14-1803622)

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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
1	4	-	1	6	1	3	7	2	2

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 for Part II, later.

Sign Here Signature of U.S. person ▶

Date ▶ **June 17, 2019**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.