



SUPPLIER INVOICING REQUIREMENTS

January 29, 2018

Suppliers of goods and services to Canadian National Railway Company and its wholly-owned subsidiaries (collectively, "CN") are an integral part of our team. We count on the expertise, quality and integrity of our suppliers to help deliver the best service to our customers.

Supplier invoices must contain the following information when billing CN:

I. Supplier Information

1. Supplier name and remittance information

Full legal name of company, email address, phone and fax numbers, complete business address and correct "remit to" mailing address, if different from business address.

2. Supplier invoice number and the invoice date

3. Tax registration number

For invoices with Canadian tax charges, a registration number must be provided for each (e.g., GST, HST, PST, and QST).

II. CN information

4. "Bill to" name and address with contact name

- A. Supplier invoices must contain the **complete name of the correct CN legal entity (our DBA or Trademark name of "CN" cannot be used)**. If the supplier's system has character limitations, the list of complete names and acceptable abbreviations are included in [Appendix A](#).
- B. The name of the CN contact person who initiated the purchase, and their department within CN, must be identified on the invoice.

5. "Ship to" address

The address where the goods were delivered or where the services were performed (shipping address may differ from billing address).

6. CN's Purchase Order number, as applicable

For a purchase made through a purchase order (PO), suppliers must provide a valid CN PO number consisting of 10 digits, beginning with 42, 45, 49, or 75, on the invoice.

III. Itemization of Charges

7. For goods purchased, suppliers must provide the:

- Line item number
- Description with the material number (if any)
- Quantity delivered with unit(s) of measure and unit price

Note: PO-related invoices must match the PO and quantity as per the bill of lading/delivery slip.

For services performed, suppliers must provide the:

- Itemized details on labour, material, equipment and rental charges
- Date of service or period covered

Provide **DAILY** timesheets for all labour charges with:

1. Name and position of workers
2. Associated work dates
3. Work location
4. Hours worked
5. Labour rate

Note: Written approval by a CN representative is required for all timesheets.

8. Tax charges

Tax charges must be itemized according to the type of tax (GST, HST, PST, QST, or US taxes) with the appropriate tax rate applied.

9. Amount due

The total invoice amount due and currency must be clearly indicated.

10. Additional invoice information

- Reference to a contract agreement, quote or price list.
- Description of credits and adjustments.
- Detail on unexpected additional charges.

See sample invoice – [Appendix B](#).

Invoices should be clearly printed on white paper, easily read, and easy to copy or scan.

For payment inquiries, visit CN's Supplier Portal or contact CN Accounts Payable customer service at APINFO@CN.CA or 514-399-4700.

Appendix A

The following is the complete list of legal entities to which the CN Supplier Invoicing Requirements apply. Please note: Although our Doing Business As or Trademark name is "CN", the invoices must be billed to one of the following full or abbreviated legal names below. "CN" cannot be used.

Canada:

Full Legal Name	Abbreviation	Company Code
Canadian National Railway Company	Canadian National Railway	1000
Algoma Central Railway Inc.	Algoma Central RailwayInc	1210
CN Worldwide Distribution Services	CNWW Distr. Serv. Cdn	1236
Autoport Limited	Autoport Limited	1260

United States:

Full Legal Name	Abbreviation	Company Code
Illinois Central Railroad Company	Illinois Central Railroad	2070
Wisconsin Central Ltd.	Wisconsin Central Ltd.	2355
Grand Trunk Western Railroad Company	Grand Trunk Western RR Co	2010
Chicago, Central & Pacific Railroad Company	Chicago, Ctrl, Pacific RR	2160
Bessemer and Lake Erie Railroad Company	Bessemer & Lake Erie RR	2400
Sault Ste. Marie Bridge Company	Sault Ste Marie Bridge Co	2365
Cedar River Railroad Company	Cedar River Railroad Co	2170
Stellar Distribution Services Inc.	Stellar Dist Services Inc	2137
The Pittsburgh and Conneaut Dock	Pittsburgh Conneaut Dock	2420
Autoport Michigan Limited	Autoport Michigan Limited	2500

Appendix B

SAMPLE INVOICE																																																				
I. SUPPLIER INFORMATION	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> ABC Corporation 1 1234 Railroad Drive Montreal, QC H3H 4Y7 billing@abecorp.com </td> <td style="width: 50%; border-left: 1px solid black;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> 2 Invoice no.: ABC12345 Invoice date: 01/01/2018 </td> <td style="width: 50%;"> 3 GST # 123456789RT PST # 90123-45 </td> </tr> </table> </td> </tr> </table>	ABC Corporation 1 1234 Railroad Drive Montreal, QC H3H 4Y7 billing@abecorp.com	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> 2 Invoice no.: ABC12345 Invoice date: 01/01/2018 </td> <td style="width: 50%;"> 3 GST # 123456789RT PST # 90123-45 </td> </tr> </table>	2 Invoice no.: ABC12345 Invoice date: 01/01/2018	3 GST # 123456789RT PST # 90123-45																																															
ABC Corporation 1 1234 Railroad Drive Montreal, QC H3H 4Y7 billing@abecorp.com	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> 2 Invoice no.: ABC12345 Invoice date: 01/01/2018 </td> <td style="width: 50%;"> 3 GST # 123456789RT PST # 90123-45 </td> </tr> </table>	2 Invoice no.: ABC12345 Invoice date: 01/01/2018	3 GST # 123456789RT PST # 90123-45																																																	
2 Invoice no.: ABC12345 Invoice date: 01/01/2018	3 GST # 123456789RT PST # 90123-45																																																			
II. CN INFORMATION	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> BILL TO: Canadian National Railway Company C/O John Smith 935 De La Gauchetiere Montreal, QC, H3B 2M9 </td> <td style="width: 50%; border-left: 1px solid black;"> SHIP TO: Canadian National Railway Company 935 De La Gauchetiere Montreal, QC, H3B 2M9 </td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"> PO Number: 7412345678 Requested by: Bob White </td> </tr> </table>	BILL TO: Canadian National Railway Company C/O John Smith 935 De La Gauchetiere Montreal, QC, H3B 2M9	SHIP TO: Canadian National Railway Company 935 De La Gauchetiere Montreal, QC, H3B 2M9	PO Number: 7412345678 Requested by: Bob White																																																
BILL TO: Canadian National Railway Company C/O John Smith 935 De La Gauchetiere Montreal, QC, H3B 2M9	SHIP TO: Canadian National Railway Company 935 De La Gauchetiere Montreal, QC, H3B 2M9																																																			
PO Number: 7412345678 Requested by: Bob White																																																				
III. ITEMIZATION OF CHARGES	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Line Item</th> <th style="width: 15%;">Material Number</th> <th style="width: 30%;">Description</th> <th style="width: 10%;">Quantity</th> <th style="width: 10%;">Unit of Measure</th> <th style="width: 10%;">Unit Price</th> <th style="width: 10%;">Amount</th> </tr> </thead> <tbody> <tr> <td>001</td> <td>07-00-046</td> <td>Ballast MTL-2</td> <td style="text-align: center;">8</td> <td style="text-align: center;">CAR</td> <td style="text-align: right;">\$ 500.00</td> <td style="text-align: right;">\$ 4,000.00</td> </tr> <tr> <td>002</td> <td>08-31-328</td> <td>RAIL 132 NS NEW UNDRI</td> <td style="text-align: center;">20,000</td> <td style="text-align: center;">1000 FT</td> <td style="text-align: right;">\$ 11,000.00</td> <td style="text-align: right;">\$ 220,000.00</td> </tr> <tr> <td>010</td> <td>01/02/2018</td> <td>Painting job:Employee ID12345 Bldg#2 Wall + ceiling in repair shop area</td> <td style="text-align: center;">7.5</td> <td style="text-align: center;">Hour</td> <td style="text-align: right;">\$ 50.00</td> <td style="text-align: right;">\$ 375.00</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right;">GST</td> <td style="text-align: right;">\$ 11,218.75</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right;">PST</td> <td style="text-align: right;">\$ 16,491.56</td> </tr> <tr> <td colspan="6" style="border-top: 1px solid black;"> Note: reference to contract xyz123, see attached detail credit note relating to Invoice no.: DEF12345 </td> <td style="border-top: 1px solid black;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> 9 TOTAL AMOUNT (CAD) </td> <td style="width: 50%;"> 8 \$252,085.31 </td> </tr> </table> </td> </tr> </tbody> </table>	Line Item	Material Number	Description	Quantity	Unit of Measure	Unit Price	Amount	001	07-00-046	Ballast MTL-2	8	CAR	\$ 500.00	\$ 4,000.00	002	08-31-328	RAIL 132 NS NEW UNDRI	20,000	1000 FT	\$ 11,000.00	\$ 220,000.00	010	01/02/2018	Painting job:Employee ID12345 Bldg#2 Wall + ceiling in repair shop area	7.5	Hour	\$ 50.00	\$ 375.00						GST	\$ 11,218.75						PST	\$ 16,491.56	Note: reference to contract xyz123, see attached detail credit note relating to Invoice no.: DEF12345						<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> 9 TOTAL AMOUNT (CAD) </td> <td style="width: 50%;"> 8 \$252,085.31 </td> </tr> </table>	9 TOTAL AMOUNT (CAD)	8 \$252,085.31
Line Item	Material Number	Description	Quantity	Unit of Measure	Unit Price	Amount																																														
001	07-00-046	Ballast MTL-2	8	CAR	\$ 500.00	\$ 4,000.00																																														
002	08-31-328	RAIL 132 NS NEW UNDRI	20,000	1000 FT	\$ 11,000.00	\$ 220,000.00																																														
010	01/02/2018	Painting job:Employee ID12345 Bldg#2 Wall + ceiling in repair shop area	7.5	Hour	\$ 50.00	\$ 375.00																																														
					GST	\$ 11,218.75																																														
					PST	\$ 16,491.56																																														
Note: reference to contract xyz123, see attached detail credit note relating to Invoice no.: DEF12345						<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> 9 TOTAL AMOUNT (CAD) </td> <td style="width: 50%;"> 8 \$252,085.31 </td> </tr> </table>	9 TOTAL AMOUNT (CAD)	8 \$252,085.31																																												
9 TOTAL AMOUNT (CAD)	8 \$252,085.31																																																			