

Part I

Lines 1, 2: **MANDATORY**
Must complete these lines

Line 3: **MANDATORY** Only if a disregarded entity has completed Part II

Line 4: **MANDATORY**
Must select appropriate Entity Type (**TICK only 1**)

Line 5: **MANDATORY**
Must select appropriate FATCA Entity Type Active NFFE or Passive NFFE.
(**TICK only 1**)

For Canadian entities,
Complete the Canadian Intergovernmental Agreement (IGA) Certification Form and tick the appropriate box, Do not complete the 'Part' referenced (i.e. Part XXV, XXVI).

Line 6: **MANDATORY**
Note: Must complete and be consistent with 'country' noted on Line 2

Lines 7, 8, 9a, 9b, 10:
Complete if applicable

Line 9a: **MANDATORY** if the entity is a PFFI, Reporting Model 1 FFI, Reporting Model 2 FFI or R-DCFFI

Form **W-8BEN-E**
(February 2014)
Department of the Treasury
Internal Revenue Service

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bena. ► 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 1492 (unless claiming treaty benefits) (see instructions)
- Any person acting as an intermediary

Instead use Form:

- W-9
- W-8BEN (Individual)
- 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)

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

| | | | | |
|--|--|--|---|--------------------------------------|
| <input type="checkbox"/> Simple trust | <input type="checkbox"/> Grantor trust | <input type="checkbox"/> Corporation | <input type="checkbox"/> Disregarded entity | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Central Bank of Issue | <input type="checkbox"/> Tax-exempt organization | <input type="checkbox"/> Complex trust | <input type="checkbox"/> Estate | <input type="checkbox"/> Government |
| <input type="checkbox"/> Private foundation | | | | |

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) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

| | |
|---|---|
| <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI). | <input type="checkbox"/> Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII. |
| <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 or sponsored FFI that has not obtained a GIIN). | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. |
| <input type="checkbox"/> Sponsored FFI that has not obtained a GIIN. Complete Part XV. | <input type="checkbox"/> Territory financial institution. Complete Part XVII. |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. | <input type="checkbox"/> 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 covered 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 debt investment entity. Complete Part VIII. | <input type="checkbox"/> 501(c) organization. Complete Part XXI. |
| <input type="checkbox"/> Certified deemed-compliant investment adviser or investment manager. Complete Part IX. | <input type="checkbox"/> Nonprofit organization. Complete Part XXII. |
| <input type="checkbox"/> Owner-document holder 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 contributor. Complete Part XI. | <input type="checkbox"/> Excepted inactive 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. |

6 Permanent residence address (street apt, 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

9b ☐ Foreign TIN

10 Reference number(s) (see instructions)

Note. Please complete remainder of the form including signing the form in Part XXIX.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59089N Form **W-8BEN-E** (2-2014)

Part II

Line 11: Complete if applicable, also enter entity name on line 3 unless a branch. **TICK only 1.**

Line 12 and 13:

Complete if applicable

Part III

Lines 14a, 14b: **MANDATORY** if claiming treaty benefits for QI

Country must match Lines 2 & 6.

14c: Complete if applicable

Line 15: **MANDATORY** if entity is claiming special treaty rates for QI (not for regular treaty rates e.g. exempt entities)

Part IV

to

Part XXVIII plus XXX

Part XXIX

MANDATORY:

- Signature
- Print Name in full
- Date

MANDATORY:

Box must be checked

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

- 11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
- ☐ Limited Branch. ☐ 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 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 (see instructions).
- c ☐ The beneficial owner is claiming treaty benefits for 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 _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Not applicable for Canadian entities. Refer to the 'Canadian Intergovernmental Agreement (IGA) Certification form', in the new account package

Mandatory for Non Canadian entities. Complete the applicable 'Part' based on the selection you made in Part 1, item 5

Part XXIX 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 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 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 with the conduct of a trade or business in the United States, or (c) the partner's share of a partnership's effectively connected income, and
- For broker transactions or barrier 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 payment 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

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD)

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