

**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)**

OMB No. 1545-1621

► 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/formw8bene](http://www.irs.gov/formw8bene).

► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:****Instead use Form:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (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) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-8IMY
- 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 with U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1441 (unless claiming treaty benefits) (see instructions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary . . . . . 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"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Government

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.)
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- 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).
- Participating FFI.
- Reporting Model 1 FFI.
- Reporting Model 2 FFI.
- Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).
- Sponsored FFI that has not obtained a GIIN. Complete Part VI.
- 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 directly held investment vehicle. Complete Part VII.
- Certified deemed-compliant limited liability investment entity. Complete Part VIII.
- Certified deemed-compliant investment advisor or investment manager. Complete Part IX.
- Owner-document FFI. Complete Part X.
- Restricted distributor. Complete Part XI.
- Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). 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.
- 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.

6 Permanent residence address (street, apt., suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).
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City or town, state or province. Include postal code where appropriate.	Country
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7 Mailing address (if different from above)
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City or town, state or province. Include postal code where appropriate.	Country
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8 U.S. taxpayer identification number (TIN), if required	9a <input type="checkbox"/> GIIN	9b <input type="checkbox"/> Foreign TIN	10 Reference number(s) (see instructions)
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**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 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**

**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. At 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 6509W.
- 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 not subject to tax under an income tax treaty, or (c) the partner or 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, right, 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 person authorized to sign for beneficial owner

Print Name

Date (MM-DD-YY)

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