

Form **W-8BEN-E**

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

OMB No. 1545-1621

(February 2014)
Department of the Treasury
Internal Revenue Service

► 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.

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 U.S. income or that is claiming the applicability of section(s) 115(j), 501(c), 892, 895, or 1443(b) (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): <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Complex trust</td> </tr> <tr> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Private foundation</td> </tr> </table> 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. <input type="checkbox"/> Yes <input type="checkbox"/> No		<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"/> Government		<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation
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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). <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <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"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <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"/> Sponsored FFI that has not obtained a GIIN. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant non-registered local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part V. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI. </td> <td style="width: 50%; vertical-align: top;"> <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"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. 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6 Permanent residence address (street, apt., or suite no., 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 <input type="checkbox"/> GIIN												
b <input type="checkbox"/> 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. 59689N

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:
DO NOT COMPLETE
Complete the Canadian Intergovernmental Agreement (IGA) Certification Form – Excluded Entity

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 about _____ 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 – Excluded Entity', in the new account package

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 U.S. business in the United States, (b) effectively connected not subject to tax under an income tax treaty, or (c) the partner's share of a partner's not 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 payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 90 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.