

W-8BEN
(Substitute Form)

**Certificate of Foreign Status of Beneficial Owner
(Substitute Form) For United States Tax Withholding**

Part I Identification of Beneficial Owner (See Instructions)

| | |
|--|--|
| 1. Name of individual or organization that is the beneficial owner | 2. Country of incorporation or organization |
| 3. Type of beneficial owner <input type="checkbox"/> Individual <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"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation | |
| 4. Permanent residence address (street, apt, or suite no., or rural route). Do not use a P.O. box or in-care-of address. | |
| City or town, state or province. Include postal code where appropriate. | Country (do not abbreviate) |
| 5. Mailing address (if different from above) | |
| City or town, state or province. Include postal code where appropriate. | Country (do not abbreviate) |
| 6. U.S. taxpayer identification number, if required (See instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN | 7. Foreign tax identifying number, if any (optional) |
| 8. Reference number(s) (see instructions) | |

Part II Claim of Tax Treaty Benefits (if applicable)

9. 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. If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c. The beneficial owner is not an individual, 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).
- d. The beneficial owner is not an individual, 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).
- e. The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10. **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a 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:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form to the best of my knowledge and belief it is true, correct and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates
- The beneficial owner is not a U.S. person.
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, **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, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

Sign Here ▶ _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

INSTRUCTIONS

NOTE: Do not use this form if you are a US citizen or other US person (including a resident alien individual), use IRS Form **W-9**.

Before completing Form **W-8BEN** or substitute Form **W-8BEN**:

- **Review the information contained in the enclosed "Important Tax Information" brochure.** The brochure will provide you with background on the purpose of the form, proper certification of your tax status and detailed instructions for the proper completion of the form.
- **If your account is a joint account** (i.e. there are multiple signers/owners of the account), all signer/owner of the account must complete a separate Form **W-8BEN**. Failure of all account holders to complete and return a Form **W-8BEN** may result in an incomplete tax status certification of the account and subject the account to backup withholding.
- **If you are claiming a reduced rate of withholding under an income tax treaty**, please refer to the enclosed "Important Tax Information" brochure for additional instructions on completing Parts II, III and IV of Form **W-8BEN**.

You may photo-copy this form as necessary prior to signing it; a complete set of the IRS Forms W-8 and W-9 and the corresponding instructions may also be obtained by accessing the IRS Web Site: http://www.irs.ustreas.gov/prod/forms_pubs/index.html, (Forms and Instructions section); or, you may contact us at the telephone number contained in the attached letter for additional forms to be mailed to you.

Instructions/Definitions:

Beneficial Owner. (Line 1) For payments other than those for which a reduced rate of withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Foreign partnerships, foreign simple trusts, and foreign grantor trusts are not the beneficial owners of income paid to the partnership or trust. The beneficial owners of income paid to a foreign partnership are generally the partners in the partnership, provided that the partner is not itself a partnership, foreign simple or grantor trust, nominee or other agent. The beneficial owners of income paid to a foreign simple trust (that is, a foreign trust that is described in section 651 (a)) are generally the beneficiaries of the trust, if the beneficiary is not a foreign partnership, foreign simple or grantor trust, nominee or other agent. The beneficial owners of a foreign grantor trust (that is, a foreign trust to the extent that all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679) are the persons treated as the owners of the trust. The beneficial owners of income paid to a foreign complex trust (that is, a foreign trust that is not a foreign simple trust or foreign grantor trust) is the trust itself.

The beneficial owner of income paid to a foreign estate is the estate itself.

Note: A payment to a U.S. partnership, U.S. trust, or U.S. estate is treated as a payment to a U.S. payee that is not subject to 30% foreign-person withholding. A U.S. partnership, trust, or estate should provide the withholding agent with a Form **W-9**.

Permanent Residence Address. (Line 4) Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are giving Form **W-8BEN** to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. **Do not** show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you are an individual and you do not have a tax residence in any country, your permanent residence is where you normally reside. If you are not an individual and you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office

FOREIGN STATUS FORMAT FOR U.S. ADDRESS

Please indicate your account number and account title:

Account Number(s) : _____

Account Title : _____

You have indicated a U.S. address as a mailing address on the Form W-8BEN. Please complete the following statement and sign the certification.

The U.S. address indicated is used for the following purpose(s):

_____ Since: _____

_____ Date: _____

Print Name

Signature (Required)

Date (Required)