

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/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:

- FATCA withholdable payments IRS Form W8-BEN-E
- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-BEN (Individual) or Form 8233
- 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(2), 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																
4 Chapter 3 Status (entity type) (Must check one box only): <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Foreign Government-Controlled Entity</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Foreign Government-Integral Part</td> </tr> <tr> <td colspan="2"></td> <td><input type="checkbox"/> International Organization</td> <td></td> </tr> </table> If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government-Controlled Entity	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government-Integral Part			<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	9b&c Foreign TIN ---Check if FTIN not legally required ▶																
10 Reference number(s) (see instructions)																	

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)												
14 I certify that (check all that apply): <ul style="list-style-type: none"> a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. b <input type="checkbox"/> 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions): <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Government</td> <td><input type="checkbox"/> Company that meets the ownership and base erosion test</td> </tr> <tr> <td><input type="checkbox"/> Tax exempt pension trust or pension fund</td> <td><input type="checkbox"/> Company that meets the derivative benefits test</td> </tr> <tr> <td><input type="checkbox"/> Other tax exempt organization</td> <td><input type="checkbox"/> Company with an item of income that meets active trade or business test</td> </tr> <tr> <td><input type="checkbox"/> Publicly traded corporation</td> <td><input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received</td> </tr> <tr> <td><input type="checkbox"/> Subsidiary of a publicly traded corporation</td> <td><input type="checkbox"/> No LOB article in treaty</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Other (specify Article and paragraph): _____</td> </tr> </table> c <input type="checkbox"/> The beneficial owner is claiming treaty benefits for U.S. source 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). 	<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test	<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test	<input type="checkbox"/> Other tax exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test	<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received	<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty	<input type="checkbox"/> Other (specify Article and paragraph): _____	
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15 Special rates and conditions (if applicable – see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____% rate of withholding on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____ _____ _____												

Part XXX 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 further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person,
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 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 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 30 days if any certification on this form becomes incorrect.
 I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here ▶ _____
 Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

Note: a) This form can be used by a non-U.S. entity to certify tax status for payments made under sections 1441 and 6050W.
 b) The numbering of the questions in this substitute form matches the official IRS form so that the signor can cross reference the official IRS instructions.