

## 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.  
 ▶ Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

- FATCA Withholdable Payments . . . . . **Instead use Form:**  
 IRS Form W-8BEN-E
- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States  
 (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 for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)	
<b>4</b> Chapter 3 Status (entity type) (Must check one box only):	
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Tax-exempt Organization
<input type="checkbox"/> Estate	<input type="checkbox"/> Private Foundation
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).	
City or town, state or province. Include postal code where appropriate.	Country
<b>7</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
<b>8</b> U.S. taxpayer identification number (TIN), if required	
<b>9a</b> GIIN	<b>b</b> Foreign TIN
<b>c</b> Check if FTIN not legally required. <input type="checkbox"/>	
<b>10</b> Reference number(s) (see instructions)	

**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.**

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, establish your Chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

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 number of the questions in this substitute form matches the official IRS form so that the signer can cross reference the official IRS instructions.

**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)