



BACKUP WITHHOLDING FOR MISSING AND INCORRECT NAME/TIN(S)

(Including instructions for reading tape cartridges and CD/DVD Formats)

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PART 1. INTRODUCTION

This publication contains information about the backup withholding (BWH-B) requirements that apply to the information returns that you filed. The law provides that you may be required to withhold a specified percentage (see BWH-B Rate) of certain reportable payments made to recipients (payees) for whom you filed an information return that had a missing or an incorrect Taxpayer Identification Number (TIN). If you are a new filer of information returns or want an answer to a specific question, you may find it helpful to begin by reading Part 2, Frequently Asked Questions. More detailed information begins in Part 4. We have included copies of the First and Second "B" Notices, Form W-9, Forms and W-8 series, and SSA (see Part 10) for your convenience.

E- Services provide various electronic and interactive applications. See the IRS web site at, <https://la.www4.irs.gov/e-services/Registration/index.htm> to review the on-line tutorial. Payers of income reported on Forms 1099 B, DIV, INT, K, G, MISC, OID, and/or PATR may be eligible to participate in the TIN Matching program. You can download the TIN Matching Publication, 2108A, at www.irs.gov.

Backup Withholding (BWH-B) Rate

Rate/Percentage is 28%, effective for all subject payments after December 31, 2002.

PART 2. FREQUENTLY ASKED QUESTIONS

1. Q... What is backup withholding?

A... Persons (payers) making certain payments to payees must withhold and pay to the IRS a specified percentage (see “BWH Rate” on page 3) of those payments under certain conditions. Payments that may be subject to backup withholding include interest, dividends, rents, royalties, commissions, non-employee compensation, and other payments including broker proceeds and barter exchange transactions, reportable gross proceeds paid to attorneys, and certain payments made by fishing boat operators. Payments that are excluded from backup withholding are real estate transactions, foreclosures and abandonments, cancelled debts, distributions from Archer Medical Savings Accounts (MSAs), long-term care benefits, distributions from any retirement account, distributions from an employee stock ownership plan (ESOP), fish purchases for cash, unemployment compensation, state or local income tax refunds, and qualified tuition program earnings.

2. Q... What is a Taxpayer Identification Number (TIN)?

A... A TIN is a Social Security Number (SSN) issued by the Social Security Administration (SSA) or an Employer Identification Number (EIN) issued by the IRS. A TIN can have only nine (9) numbers. It cannot have more or less than nine numbers nor can it have letters. See Question #3 for information on ITINs and ATINs.

3. Q... What is an Individual Taxpayer Identification Number (ITIN)/Adoption Taxpayer Identification Number (ATIN)?

A... An ITIN is an individual Taxpayer Identification Number (ITIN) issued by the IRS and may be used as a TIN to meet federal tax obligations only. Resident aliens and nonresident aliens, who are not eligible for SSNs, use ITINs. An ITIN has nine numbers in the same format as an SSN and always begins with the number 9. The fourth and fifth digits are always within the range of 70 through 88. An ATIN is an Adoption Taxpayer Identification Number issued by the IRS and can be used as a TIN. An ATIN is only a temporary taxpayer identification number issued for a child born, and adopted, in the United States. An ATIN contains nine numbers in the same format as an SSN. An ATIN should be requested when an SSN cannot be obtained in time to file your tax return. Once the adoptive parent obtains an SSN for the adopted child, the ATIN becomes obsolete.

4. Q... What payments are subject to backup withholding?

A...

- a) Rents and commissions, non-employee compensation for services, royalties, reportable gross proceeds paid to attorneys and other fixed or determinable gains, profits, or income payments reportable on Form 1099-MISC, Miscellaneous Income.
- b) Interest reportable on Form 1099-INT, Interest Income.
- c) Dividends reportable on Form 1099-DIV, Dividends and Distributions.
- d) Patronage dividends paid in money or qualified check reportable on Form 1099-PATR, Taxable Distributions Received From Cooperatives.
- e) Original issue discount reportable on Form 1099-OID, Original Issue Discount, if the payment is in cash.
- f) Gross proceeds reportable on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.
- g) Gambling winnings reportable on Form W-2G, Certain Gambling Winnings, unless subject to regular gambling withholding. If not subject to regular gambling withholding, backup withholding only applies if, and only if, the payee does not furnish a taxpayer identification number to the payor.
- h) Gross payments reportable on Form 1099-K, Payment Card and Third Party Network Transactions.
- i) Form 1099-G payments that are subject to backup withholding under IRC 6041 and 3406(b)(3)(A) which include taxable grants and agricultural payments (1099-G Box 6 or 7)

5. Q... Can a payee claim he or she is exempt from backup withholding?

A... Yes. Payees who may be exempt are listed in the "Instructions for the Requester of Form W-9". They include tax-exempt organizations, government agencies, corporations (For certain payments), and other listed entities.

6. Q... Is a payee an exempt corporation if it uses the term "Company" or "Co." in its name?

A... A payer cannot treat a payee as an exempt organization merely because the business name contains the word "Company" or "Co." A payer may treat a payee as exempt if:

- the name contains the term insurance company, indemnity company, reinsurance company or assurance company. Requirement one is also met if the entities name indicates that it is an entity listed as a corporation under IRS Regulations, section 301.7701-2(b)(8)(i),
- the payer has on file a corporate resolution or similar document clearly indicating corporate status,
- the payer receives a Form W-9 which includes an EIN and a statement from the payee that it is a domestic corporation or,
- the payer receives a withholding certificate described in Section 1.1441-1(e) (2)(i), that includes a certification that the person whose name is on the certificate is a foreign corporation.

7. Q... When is a TIN considered missing or incorrect?

A... Missing TIN - We consider a TIN to be missing if it is not provided, has more or less than nine numbers, or it has an alpha character as one of the nine positions.

Example: Missing SSN: 123-45-678

Example: Missing SSN: 123-45-67899

Example: Missing EIN: 12- 345678P

Incorrect TIN - We consider a TIN incorrect if it is in the proper format but the Name/TIN combination does not match or cannot be found on IRS or SSA files.

Examples of Proper Format:

Correct SSN:123-45-6789

Correct EIN: 12-3456789

8. Q... What files do the IRS use in the matching process?

A... The DM-1 File -- A file containing all SSNs ever issued by the SSA
The EIN-Name Control File -- A file containing all the IRS-assigned EINs
The ITIN File -- A file containing all the IRS-assigned ITINs (On DM-1)
The ATIN File -- A file containing all the IRS-assigned ATINs (On DM-1)

9. Q... What should I do if a payee refuses or neglects to provide a TIN?

A... Begin backup withholding immediately on any reportable payments. Do the required annual solicitation (request) for the TIN. Question 19 has information about the solicitation requirements for missing and incorrect TINs. Backup withhold until you receive a TIN.

10. Q... How do I know if a TIN on my account is incorrect?

A... After the submission of Form 1099 information returns, the IRS will send you a CP2100 or a CP2100A Notice and a listing of incorrect Name/TIN(s) reported on those forms.

11. Q... What is a CP2100 or CP2100A Notice?

A... It is a notice that tells a payer that he or she may be responsible for backup withholding. It is accompanied by a listing of missing, incorrect, and/or not currently issued payee TINs. Large volume filers will receive a CD or DVD data file CP2100, mid-size filers receive a paper CP2100, and small filers receive a paper CP2100A.

Large Filer 250 or more error documents;

Mid Size Filer Between 50 and 249 documents.

Small Filer Less than 50 error documents.

12. Q... What should I do if I receive a CP2100 or CP2100A Notice?

A... Compare the listing(s) with your records. For missing TINs: If you have not started backup withholding, begin to do so immediately and continue until you receive a TIN. You must make up to three solicitations for the TIN (initial, first annual, second annual), as described in Question 19, to avoid a penalty for failing to include a TIN on the information return.

For incorrect TINs: Compare the accounts on the listing with your business records. See Question 19 for the solicitation requirements in order to avoid a penalty for failure to include the correct TIN on an Information Return. If they agree, send the appropriate "B" Notice to the payee. If an account does not agree, this could be the result of a recent update to SSA records, an error in the information you submitted, or an IRS processing error. If this type of error occurred, the only thing you should do is correct or update your records, if necessary.

Remember: You do not have to call or write to the IRS to say that you made the correction or update to your records.

13. Q... What is a "B" Notice?

A... A "B" Notice is a backup withholding notice. There are two "B" Notices -- the First "B" Notice and the Second "B" Notice. You must send the First "B" Notice and a Form W-9 to a payee after you receive the first CP2100 or CP2100A Notice with respect to this account for soliciting a correct Name/TIN combination. You must send the second "B" Notice to a payee after you receive a second CP2100 or CP2100A Notice within a 3 calendar year period. The text of the Second "B" Notice is different from that of the First "B" Notice. The Second "B" Notice tells the payee to contact IRS or SSA to obtain the correct Name/TIN combination. The mailing of the second notice should not include a Form W-9. The payor must receive validation of the payee's Name/TIN combination from SSA or IRS after sending the second "B" Notice. Payees should be instructed regarding how to request validation of their name/TIN combinations in accordance with the procedures described in Part 4. Generally, you do not have to send a "B" Notice more than two times within three calendar years to the same account.

14. Q... When do I send a "B" Notice to a payee?

A... You have 15 business days from the date of the CP2100A or CP2100 Notice, or the date you received it (whichever is later), to send a "B" Notice to a payee. For incorrect TINs you only have to send a "B" Notice to a payee whose Name/TIN combination and account number on your records agrees with the combination that IRS identified as incorrect.

15. Q... How do I know which "B" Notice to send?

A... If this is the first CP2100 or CP2100A Notice you have received with respect to this account, you must provide the payee with (1) the First "B" Notice and (2) a copy of Form W-9 (or acceptable substitute). You may also provide an optional reply envelope. Your outside mailing envelope must be clearly marked **"IMPORTANT TAX INFORMATION ENCLOSED" or "IMPORTANT TAX RETURN DOCUMENT ENCLOSED."**

If this is the second CP2100 or CP2100A Notice you have received within three calendar years with respect to this account, you must provide the payee with the Second "B" Notice. Do not include a Form W-9. You may also provide an optional reply envelope. Your outside mailing envelope must be

clearly marked “**IMPORTANT TAX INFORMATION ENCLOSED**” or “**IMPORTANT TAX RETURN DOCUMENT ENCLOSED.**”

16. **Q... Do I have to mail a Second “B” Notice if I receive the second CP2100 or CP2100A Notice in the same calendar year as the first notice?**
A... No. You may disregard the second CP2100 or CP2100A notice, even if it relates to a different tax year than the first notice. You also have no obligation to mail a second ‘B’ Notice if you receive the second CP2100 or CP2100A Notice in a different calendar year than the first, but both of the CP notices relate to the same payee’s account for the same calendar year.
17. **Q... What should I do if a “B” Notice is returned as “undeliverable”?**
A... You must begin backup withholding. However, try to get the correct address for the payee and re-mail the notice. If you cannot find the correct address, keep the undelivered notice with your records for a period of three years, in order to track the “two-in-three-year” rule (see Question 13) or, until you have obtained a valid address.
18. **Q... After I receive a CP2100 or CP2100A Notice, when do I start and stop backup withholding?**
A... You must begin backup withholding on all reportable payments to the payee no later than 30 business days after you have received the CP2100 or CP2100A Notice. You must stop backup withholding on payments within 30 calendar days after you have received the required certification (Form W-9) from the payee or TIN validation from the SSA or the IRS, if it was a second notification. At your option, you may start and stop backup withholding at any time during these 30-day periods.
19. **Q... What are the first and second annual solicitation requirements?**
A... A solicitation is a request for a payee’s correct TIN. You must make the request to satisfy the backup withholding requirements and to avoid a penalty for filing another information return with a missing or an incorrect TIN. The payee must furnish a certified TIN (initial solicitation) on Form W-9 with respect to payments of interest, dividends, and amounts subject to broker reporting. For other payments, the payee may furnish/provide the TIN in any manner.

For missing TINs: For all payees you must make the initial solicitation when the payee opens the account or when the transaction occurs. If the payee does not provide a TIN when you initially ask for it, you must begin backup withholding. In addition, to avoid a penalty for filing an incorrect information return, you must make a first annual solicitation by December 31 of the year in which the account is opened (for accounts opened before December) or January 31 of the following year (for accounts opened during the preceding December). If the payee does not provide a TIN after the first annual solicitation, you must make the second annual solicitation by December 31 of the year following the calendar year in which the account was opened.

For incorrect TINs: You must make up to two annual solicitations in response to the CP2100 or CP2100A Notice. You must send a B Notice within 15 business days after you receive a CP2100 or CP2100A Notice. If you receive a Proposed Penalty Notice (972CG) but not a CP2100 or CP2100A Notice, your annual solicitation must be made by December 31st of the year you received the Proposed Penalty Notice (972CG).

However, if you already sent a B Notice in the calendar year in response to a CP2100 or CP2100A Notice, you do not have to send another solicitation in response to the proposed penalty notice. If the IRS notifies you in the next calendar year that a TIN is still incorrect, you must make a second annual solicitation within 15 business days after you receive the second CP2100 or CP2100A Notice.

- 20. Q... Does a CP2100 or CP2100A Notice indicate whether it is the first or second notification of an incorrect TIN for a specific account?**
A... No. The backup withholding regulations require that payers be responsible for tracking the status of the notices they receive.
- 21. Q... What is the relationship between the requirements to make an annual solicitation for a payee's TIN and the requirements to send a "B" Notice?**
A... Sending a "B" Notice to a payee in response to a CP2100A or CP2100 Notice satisfies the annual solicitation requirement in order to avoid a penalty for filing an information return with an incorrect TIN.
- 22. Q... Why are accounts I corrected still on the listing of missing or incorrect TIN(s)?**
A... Due to processing cut-off points, a listing may or may not reflect your latest corrections. If you know that an account was corrected, do not send a "B" Notice to the payee.
- 23. Q... What should I do if a TIN was actually on file but was omitted from the Form 1099 or reported incorrectly?**
A... Make any required change to your records and use the correct information on future filings. Do not send a "B" Notice to the payee.
- 24. Q... What should I do if this is the first notification and the Form W-9 is returned with the same incorrect information?**
A... Keep the Form W-9 on file to show that the payee certified the Name/TIN combination. Do not backup withhold.
- 25. Q... If I don't do business anymore with a payee, or if it was only a one-time transaction, what should I do with the "B" Notice?**
A... Send it and try to get the correct TIN. Also, note your records to track the notice for the "two-in-three year" rule. You will need this information if you should renew business with the payee. We require that you track these accounts for three years after the date of the first CP2100A or CP2100 Notice.
- Note: A "B" Notice is not required if no payments have been made to an account and no return is required for the account for one year.**
- 26. Q... Can a sole proprietor have an SSN or does he or she need an EIN?**
A... A sole proprietor may have an SSN or an EIN. However, he or she must always furnish his or her individual name (on Name Line 1), regardless of whether he or she uses a SSN or an EIN. A sole proprietor may also provide a business name or Doing Business As (DBA) (on Name Line 2), but he or she must list his or her individual name first on the account with you.
- 27. Q... Should I backup withhold on a payee who is a nonresident alien?**
A... Yes. A nonresident alien is subject to backup withholding unless you have a signed Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, on file for him or her.
- 28. Q... Can a Form W-9 for one account be used to correct all accounts?**
A... Yes, if the payer required a payee to file only one Form W-9 for all accounts or instruments of the payee.
- 29. Q... Can a payee be subject to backup withholding for more than one reason?**

A... Yes. However, backup withhold for only one reason at a time.

30. Q... How do I get an EIN?

A... Complete Form SS-4, Application for Employer Identification Number. Follow “How to Apply” in the instructions for Form SS-4 to obtain an EIN by mail, telephone, or facsimile (fax).

31. Q... What form do I use to report backup withholding?

A... Report backup withholding on Form 945, Annual Return of Withheld Federal Income Tax. For more information, including the deposit requirements for Form 945, see the instructions for Form 945, or Pub. 15, (Circular E), Employer’s Tax Guide.

32. Q... How is a Name/TIN mismatch identified?

A... A Name/TIN combination is incorrect if it does not match, or cannot be found, on IRS or SSA files. For example, a Name/TIN mismatch occurs when an individual name is submitted with a TIN not associated with the individual name provided. A TIN is not interchangeable with different names. A business EIN must be used for a partnership, corporation, or non-disregarded Limited Liability Company (LLC). An SSN must be used with an individual name (In first name line). A Sole Proprietor must always provide his/her individual name. A Sole Proprietor may provide his/her Doing Business As (DBA) name (in second name line) in addition to the required individual name together with the matching SSN.

33. Q... What amount is subject to backup withholding with respect to security sales made through margin accounts?

A... The amount subject to backup withholding in the case of a security sale made through a margin account is limited to the amount of cash available for withdrawal by the customer immediately after the settlement of the sale. The amount available for withdrawal by the customer does not include amounts required to satisfy margin account maintenance. If a margin call forces a customer into a sell - off, such proceeds are not subject to backup withholding.

34. Q... In what manner should a payer treat erroneously withheld tax?

A... If a payer withholds from a payee in error or withholds more than the correct amount of tax, the payer may refund the amount improperly withheld. The refund must be made prior to the end of the calendar year and prior to the time the payer issues a Form 1099. If the payer has not deposited the amount of the tax prior to the time that the refund is made to the payee, the payer should not deposit the improperly withheld tax. If the improperly withheld tax has been deposited prior to the time the refund is made to the payee, the payer may adjust any subsequent deposit of tax collected, which the payer is required to make, by the amount of the tax which has been refunded to the payee. Payers may use refund alternatives only when backup withholding is the result of an error by the payer. The timely submission of requested TIN information including any verifications and/or certifications by the payee does not establish an error by the payer.

PART 3. WHERE TO CALL FOR HELP

If you have any questions about backup withholding, information reporting, Forms 1099, or the CP2100 or CP2100A Notice(s) and listing(s), you may call:

The Information Reporting Program Centralized Customer Service Site

Telephone (866) 455-7438 (TOLL FREE) / (304) 263-8700 (not toll free)

Hours 8:30 am to 4:30 pm Monday through Friday, ET

E-Mail mccirp@irs.gov.

Access this publication on-line at www.irs.gov/pub/irs-pdf/p1281.pdf.

PART 4. ACTIONS FOR MISSING TIN(S) AND INCORRECT NAME/TIN COMBINATIONS

The CP2100 or CP2100A Notice includes a listing(s) of the information returns you filed that had missing, incorrect, and/or not currently issued TIN(s). You should compare the listing(s) to your records to determine which of the following required actions you must take.

Missing TIN(s)

We consider a TIN to be missing if it is not provided or if it is obviously incorrect. Examples are a TIN with more or less than nine digits, or with a mixture of digits and letters. For accounts with missing TIN(s), make sure backup withholding has begun and continue backup withholding until you receive a TIN. If you have not begun backup withholding, generally you must:

1. Begin backup withholding on any reportable payment you make and continue backup withholding until you receive a TIN. Remember that in some cases, the TIN must be certified.
2. Do not send a first or second “B” Notice in response to the CP2100 or CP2100A Notice. However, in order to avoid a penalty for filing an information return that omitted the payee’s TIN, you must make a first annual solicitation for the TIN (generally by December 31 of the year in which the account is opened) and if a TIN is still not received make a second annual solicitation by December 31 of the following year. No annual solicitations are required in the years in which no reported payments are made.
3. Report amounts withheld on Form 945, Annual Return of Withheld Federal Income Tax, and make the required deposits.

Note: Generally, you must obtain a TIN from a payee even for a “one-time” transaction. If you do not, the law allows us to charge a penalty. Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TIN(s), has information on removing or reducing penalties due to reasonable cause.

Note: If you inadvertently did not include the TIN on the information return, do not contact the payee. Include the TIN on any future information returns filed.

Incorrect Name/TIN Combinations (including not currently issued TINs)

A Name/TIN combination is incorrect if it does not match or cannot be found on IRS or SSA files. You must follow different procedures depending on whether information on the listing(s) **agrees** or **disagrees** with your business records. Compare the listing(s) with your records and take the following actions:

For account information that **does not agree**, check to see if you put the incorrect information on the return, if the information changed after you filed the return, or if the IRS misprinted the information when processing the return. **In these situations, do not write to the IRS. However:**

1. If you reported the incorrect information on the return, correct your records and include that information on any future information returns you file. **Do not send a “B” Notice to the payee. Do not send the correction to the IRS.**
2. If the information changed after you filed the return, include that information on any future information returns you file. Do not send a “B” Notice to the payee. **Do not send the correction to the IRS.**
3. If the IRS misprinted your information, make a note of it in your records and do not take any action. **Do not send the correction to the IRS.**

For account information that **agrees** with your records, determine whether this is the first or second time, within three calendar years, that we have notified you about an incorrect Name/TIN combination. Your first notification of an incorrect Name/TIN combination occurs when the payee TIN appears for the first time on the listing we send you. The second notification of an incorrect Name/TIN combination is when the same payee TIN appears for the second time within three calendar years on the listing.

Note: The 60-day exemption from backup withholding on presentation of an awaiting - TIN certificate applies only to interest and dividend payments, and certain payments made with respect to readily tradable instruments. Any other reportable payment, such as non-employee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN. Upon presentation of an awaiting TIN certificate, the payee must certify under penalties of perjury that he/she is not currently subject to backup withholding.

First “B” Notice

1. Send the First “B” Notice, Form W-9, and an optional reply envelope to the payee within 15 business days from the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Date the “B” Notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). The outer mailing envelope must be clearly marked **“IMPORTANT TAX INFORMATION ENCLOSED”** or **“IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”**
2. Make sure that necessary information such as the date, account number, and BWH rate are on the “B” Notice before mailing it to the payee. If you do not include the optional reply envelope be sure to provide return address information in your mailing.
3. Update your records with the corrected information you receive from the payee and include it on any future information returns you file. Do not send the signed Form W-9 to the IRS.
4. Begin backup withholding on payments made to payees who do not return a signed Form W-9 in response to the First “B” Notice, no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). However, you may begin backup withholding the day after the date you receive the CP2100 Notice. Stop backup withholding no later than 30 calendar days after you receive the signed Form W-9 from the payee. You may stop backup withholding any time within that 30 calendar day period.

Note: Do not file a corrected Information Return unless you are also making a change to the dollar amount reported on a Form 1099.

Note: It is your responsibility to send the appropriate “B” Notice to the payee, when required, to obtain the correct Name/TIN. This information may not be solicited by telephone. You need a TIN that the payee certifies as correct on Form W-9 in order to stop current backup withholding or prevent backup withholding from starting.

Second “B” Notice

1. Send the Second “B” Notice and an optional reply envelope to the payee within 15 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Date the “B” notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Do not send a Form W-9. The outer mailing envelope must be clearly marked **“IMPORTANT TAX INFORMATION ENCLOSED”** or **“IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”**
2. An individual payee must provide the payor with a copy of a Social Security card with his or her correct name and SSN. Payors may rely upon a Social Security card as being correct only if the name and SSN combination appearing on the card differ from the name and SSN combination appearing on the second B notice, or if there is a date appearing on the Social Security card that is no earlier than six months prior to the date of the second B notice. If the TIN is an EIN, the payee must contact the IRS to get his or her employer identification number validated on the IRS Letter 147C.
3. Allow 30 business days after the date of the Second “B” Notice to receive a copy of a Social Security card described in paragraph 2 or Letter 147C from the payee. Begin backup withholding on payments made to the payee if you do not receive a copy of a Social Security card or Letter 147C by the 30th business day. You may, at your option, begin backup withholding anytime during the 30 business day period. You must continue to backup withhold until you receive the validation. Stop backup withholding no later than 30 days after you receive the required validation. You may stop backup withholding anytime within the 30 calendar day period after receiving validation.

Note: You are not required to file a corrected Information Return unless you are also making a change to the dollar amount reported on Form 1099.

Note: It is your responsibility to send the appropriate “B” notice to the payee, when required, to solicit the correct Name/TIN. This information may not be solicited by telephone. You need a TIN validation (IRS Letter 147C or a copy of a Social Security card as appropriate) in order to stop current backup withholding or prevent backup withholding from starting.

Third and Subsequent Notices

Generally, you may ignore a third or subsequent notice of missing or incorrect TIN(s) if you completed the actions for the First and Second “B” Notices and the incorrect payee name and TIN combination and account number remain the same. However, if the CP2100/CP2100A Notice and listing(s) relate to the same payee, but with a different Name/TIN combination than on the “first” and “second” notice, you must treat the notice as a “first” notice.

PART 5. THE IRS MATCHING PROCESS

This section provides an overview of the IRS matching process and the development of name controls.

The information returns you file must include a correct Name/TIN combination to allow us to match the information reported against the income included on the payee's income tax return. We check whether a Name/TIN combination is correct by matching it against a file containing all social security numbers (SSNs) issued by SSA or against a file containing all employer identification numbers (EINs) issued by IRS. Then we compare the name control on the payee document (if provided) to the name control on file. If a name control is not provided, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a provided name or a developed name control to the name control in our records, we consider it correct. If no match is found using this process, we consider the Name/TIN combination to be incorrect. The chart on the back of Form W-9 has information for payees about "What Name and Number to Give the Requester" of Form W-9.

Name Controls

A name control consists of up to four characters. To help ensure that the Name/TIN combination for an account matches the Name/TIN combination on IRS and SSA files, use the following information when you open an account for a payee.

Individuals

We develop a name control for an individual from the last name on the information return. For example:

Ralph **Teak**; Dorothy **Willow**; Joe **McCedar**

If an individual has a hyphenated last name, we develop the name control from the first of the two last names. For example:

Joan **Cedar**-Hawthorn Victoria; **Windsor**-Maple

For joint accounts, regardless of whether the payees use the same or different last names, we develop the name control from the primary payee's last name. For example:

Joseph **Ash** & Linda Birch; Edward & Joan **Maple**

Reminder: If a payee has changed his or her last name, for instance, due to marriage, he or she needs to inform the Social Security Administration (SSA) of the name change.

Hint: On name line one of the Form 1099, a payer should enter the payee's first name and new last name (if the change has been made with SSA), or the payee's first name, former last name, and new last name (if the change has not been made with SSA).

Sole Proprietors

We generally develop the name control (first name line) from the last name on the information return. For example:

Mark **Hemlock**; The Sunshine Cafe; Karen **Birch**; Ace Computer Co.

Hint: Payers may enter a sole proprietor's business, trade, or "doing business as" name on the second name line of the information return. However, the individual name must be provided on the first name line. When individual name is provided on the first name line as shown above, the Sole Proprietor can provide either SSN or EIN (TIN) information.

Estates

We develop the name control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed by the word "Estate." (The TIN should be the one that was assigned to the estate.) For example:

Frank **White** Estate
Alan Greene, Exec

Estate of Frank **White**
John Black, Exec

Trusts and Fiduciaries

We generally develop the name control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan **Periwinkle** Irrevocable Trust
FBO Patrick Redwood
Chestnut Bank, Trustee

Memory Church Endowment Trust
John Waxbean, Trustee

Partnerships

We develop the name control for a partnership from the trade or business name of the partnership; if there is not any, we develop the name control from the last name of the first partner listed on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) **Oak Tree** A.S. Greene, K.L. Black & O.H. Brown, Ptrs.

Bob Orange & Carol Black, et al Ptrs. d.b.a.
The **Merry** Go Round

E.F. Brown, M.S. White & T.J. Green, Ptrs.
The **Brown** & White Company

Other Organizations

We develop the name control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN).

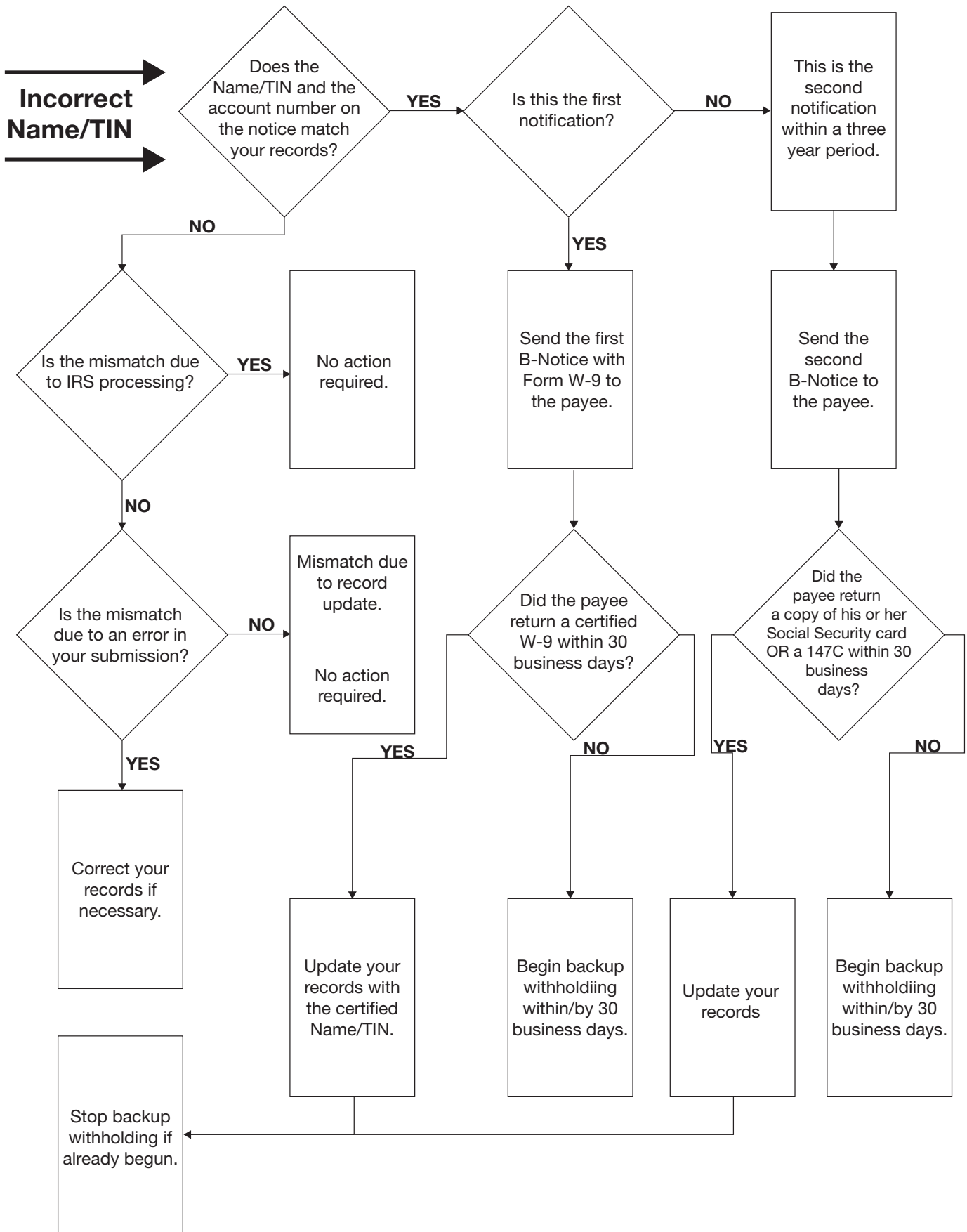
St Bernard's Methodist Church Building
Fund for St. Bernard's Church

ABC Company
Main Street Store

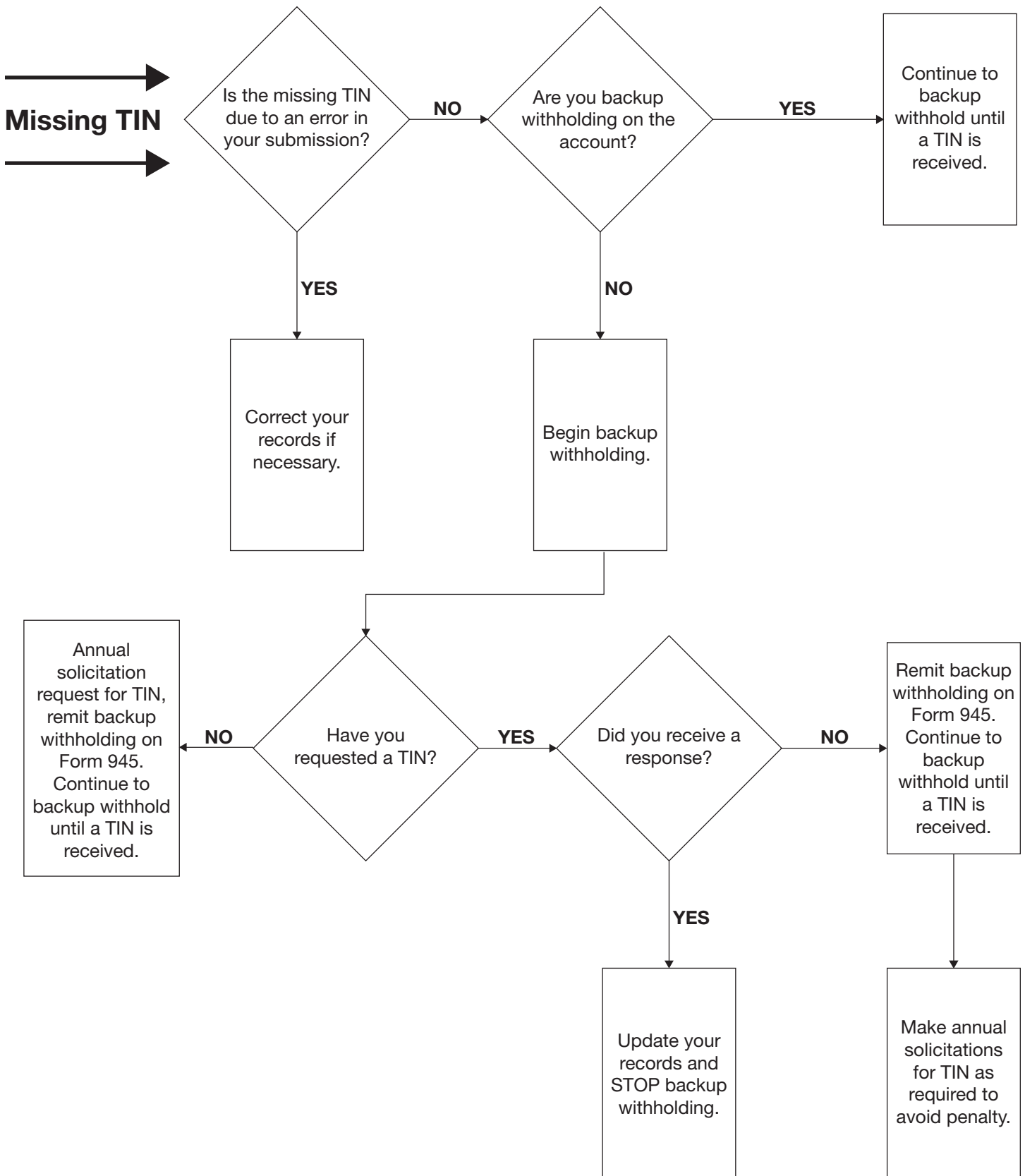
NOTE: Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., and apostrophes, etc.), may be dropped during the development of name controls. For example, we dropped the period in St. Bernard's Methodist Church.

Part 6. FLOWCHARTS

FLOWCHARTING for INCORRECT NAME/TINs



FLOWCHARTING for MISSING TINs



First B Notice

IMPORTANT TAX NOTICE ACTION IS REQUIRED

Backup Withholding Warning!

WE NEED A FORM W-9 FROM YOU BEFORE: _____. Otherwise; backup withholding will begin on

Account Number

Current Name on Account

Current TIN on Account

The Internal Revenue Service (IRS) has notified us that the taxpayer identification number (TIN) on your account with us does not match its records. The IRS considers a TIN as incorrect if either the name or number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). If you do not take appropriate action to help us correct this problem before the date shown above, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: __ [set forth rates/dates] In addition to backup withholding, you may be subject to a \$50 penalty by the IRS for failing to give us your correct Name/TIN combination. This notice tells you how to help us make your account records accurate and how to avoid backup withholding and the penalty.

Why Your TIN May Be Considered As Incorrect.

An individual's TIN is his or her social security number (SSN). Often a TIN does not match IRS records because a name has changed through marriage, divorce, adoption, etc., and the change has not been reported to SSA, so it has not been recorded in SSA's files. Sometimes an account or transaction may not contain the correct SSN of the actual owner. For example, an account in a child's name may reflect a parent's SSN. (An account should be in the name and SSN of the actual owner.)

What You Need To Do for Individuals

If you have never been assigned a social security number (or if you lost your social security card and do not know your SSN), call your local SSA office and find out how to obtain an original (or a replacement) social security card. Then apply for it. If you already have a social security number: Compare the name and SSN on your account with us (shown at the beginning of this notice) with the name and SSN shown on your social security card. Then use the chart on the next page to decide what action to take.

IF	Then
<p>1. The last name and SSN on your account agree with the last name and SSN on your social security card</p>	<p>1. Contact your local SSA office to ascertain whether the information on SSA's records is different from that on your social security card, and to resolve any problem. Also, put your name and SSN on the enclosed Form W-9 following the instructions on the form. Sign the Form W-9 and send it to us.</p>
<p>2. The SSN on your account is different from the SSN on your social security card, but the last name is the same</p>	<p>2. Put your name and SSN, as shown on your social security card, on the enclosed Form W-9, following the instructions on the form, sign it, and send it to us. You do not need to contact SSA.</p>
<p>3. The last name on your account is different from the last name on your social security card, but the SSN is the same on both</p>	<p>3. Take one of the following steps (but not both):</p> <p>(a) If the last name on your account is correct, contact SSA to correct the name on your social security card. Put your SSN and name shown on your account on the enclosed Form W-9 following the instructions on the form, sign it, and send it to us. However, if you are not able to contact SSA at this time, you can provide us with both last names. Put your SSN and the name shown on your social security card plus the last name shown on your account (in that order) on the enclosed Form W-9 following the instructions on the form, sign it, and return it to us. For example, if your social security card lists your maiden name, give us your SSN and your name in the following order: First/maiden/married name. Please note, however, that you should contact SSA as soon as possible so they can correct their records.</p> <p>(b) If the last name on your social security card is correct, put that name and your SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and return it to us. You do not need to contact SSA.</p>
<p>4. Both the last name and SSN on your account are different from the last name and SSN on your social security card</p>	<p>4. (a) If the last name and SSN on your social security card are correct, put that name and SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and send it to us. You do not need to contact SSA.</p> <p>(b) If the last name on your account and the SSN on your social security card are correct, follow the procedure in section 3(a) above. Be sure to put the name shown on your account and the name on your social security card on the Form W-9.</p>

Once you have resolved what your correct name and TIN combination is, you must provide this information to us (and all your other payors) for all of your accounts to avoid a problem in the future. If you are required to visit an SSA office, take this notice, your social security card, and any other related documents with you. Information regarding what documentation is needed to update information with the Social Security Administration is available at ssa.gov.

Instructions for Non-individuals and Certain Sole Proprietors

For most **non-individuals** (such as trusts, estates, partnerships, and similar entities), the TIN is the employer identification number (EIN). The EIN on your account may be incorrect because it does not contain the number of the actual owner of the account. For example, an account of an investment club or bowling league should reflect the organization's own EIN and name, rather than the SSN of a member. Please put the name and EIN on the enclosed Form W-9, sign it, and send it to us.

A **sole proprietor** must furnish his or her individual name and either his or her SSN or the EIN for his or her sole proprietorship. In addition to his or her individual name, the sole proprietor may also furnish the business name for the sole proprietorship, provided his or her individual name is listed before the business name. A sole proprietor must not furnish only the business name. Please put the individual name and SSN or EIN on the enclosed Form W-9, sign it, and send it to us.

Important Reminder!

You must send us a signed IRS Form W-9 before the due date of this notice even if the name and number (SSN or EIN) on your account with us match the name and number (SSN or EIN) on your social security card or the document issuing you an EIN. If we do not receive your Form W-9, and any other documents that we need to change the name or TIN (or both) on your account before the date of this notice, we are required by law to backup withhold on any reportable payment that we pay to your account until we receive the necessary documents. A Form W-9 is enclosed for your convenience, as well as any additional documents allowing us to change the Name/TIN combination on your account.

Second B Notice

IMPORTANT TAX NOTICE ACTION IS REQUIRED

Second Backup Withholding Warning!

YOU MUST HAVE THE IRS OR SSA VALIDATE YOUR TAXPAYER IDENTIFICATION NUMBER AND RETURN IT TO US BY: _____. Otherwise, backup withholding will begin.

Account Number

Current Name on Account

Current TIN on Account

We have received notice from the Internal Revenue Service (IRS) twice within 3 years stating that the combination of the name and taxpayer identification number (Name/TIN combination) on your account with us is incorrect. (Your account number, current name on the account, and current taxpayer identification number (TIN) on the account are shown above.) A Name/TIN combination is incorrect if it does not match a Name/TIN combination shown on the records of the Social Security Administration (SSA) or the IRS.

You should follow the instructions below to correct this problem and send the corrected information to us before the date shown above. If we do not have the correct information before that date, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: __ [set forth rates/dates]

Section 3406 of the Internal Revenue Code requires that we withhold a predetermined percent in tax, called backup withholding, when you do not give us your correct Name/TIN combination. Because of the notices we received from the IRS, we are now required to disregard any future Name/TIN combinations you furnish us for your account (whether or not you certify your TIN under penalties of perjury) unless SSA (or, in the case of an incorrect employer identification number, the IRS) validates your Name/TIN combination. Also, the IRS may charge you a \$50 penalty for failing to provide us with your correct Name/TIN combination.

What You Need To Do

Follow the instructions below to correct your account record to avoid backup withholding on your account (or to stop it once it has begun) and to avoid the penalty.

Individuals

Instructions for Incorrect Social Security Numbers

If the incorrect TIN you furnished us is a social security number, you must:

1. Provide us with a copy of your Social Security card. The social security card must show your correct name/SSN combination that differs from the name and SSN combination appearing on this notice or it must show a date of issuance that is no earlier than six months prior to the date on this notice. Send the copy directly to us with a copy of this notice attached.
2. If you do not have a card meeting the requirement in item 1, you must apply for a Social Security card by submitting SSA Form SS-5 to the SSA in person or by mail. That form and further information regarding application for a Social Security card is available at ssa.gov.
3. In addition to the required identifying information for obtaining a Social Security card, give a copy of this notice to the SSA.
4. Allow 7-10 business days for receipt of your Social Security card.
5. Once you receive your Social Security card, make a copy of the card and send the copy directly to us with a copy of this notice attached.

Non- individuals or Certain Sole Proprietors

Instructions for Incorrect Employer Identification Numbers

If the incorrect TIN you furnished is an employer identification number, you must:

1. Write the Internal Revenue Service Center where you file your income tax return, and ask the IRS to send you a Letter 147C;
2. Enclose a copy of this notice in your letter to the Internal Revenue Service Center; and
3. When the IRS sends you the Letter 147C, send it to us with a copy of this notice attached.

Note: Internal Revenue Service Center address information can be found at www.irs.gov.

PART 7. NAME COMPRESSION SPECIFICATIONS FOR “B” NOTICE TAPE CARTRIDGES

Use the following information to standardize the entity information on your computer program/system so that it is the same as the entity information on the “B” Notice cartridges we send to you:

Payee Name Line 1

- Blank out or eliminate all special characters on this line except ampersands (&), dashes (-) and commas (,).
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or comma, change it to a blank. Exception: apostrophes (') should be eliminated (instead of being changed to a blank) i.e. O'Hanlon should be OHanlon

Payee Name Line 2

- Blank out or eliminate all special characters on this line except ampersands, dashes, and percentage symbols (%).
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank. Exception: apostrophes should be eliminated (instead of being changed to a blank).

Street Address

- Blank out all special characters on this line except ampersands, dashes, and percentage symbols.
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank.

City

- Blank out all special characters on this line except ampersands and dashes.
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand or dash, change it to a blank.

Squeeze-and-Left Justify

We use this command to search for groups of leading blanks and intervening blanks in each payee entity line (payee name lines 1, 2, street address, and city) and remove them. It also left-justifies each line. Therefore,

For each entity line:

1) eliminate all leading blanks, 2) if two or more blanks in a row are followed by significant data, eliminate all but one blank and 3) blank fill trailing positions left on the line.

Foreign Addresses Forms 1099 filed on tape cartridge, or electronically, undergo the following processing. If the FOREIGN-COUNTRY-INDICATOR is equal to “1” THEN:

- set the STATE CODE to “.” (Note: this code has two positions, the first is a period and the second is a blank) and
- set the ZIP code to “00000”.

PART 8. INSTRUCTIONS FOR READING TAPE CARTRIDGES

General

A tape cartridge file will have the following characteristics:

- A. 18 channel Standard Label/EBCDIC with: (a) odd parity and (b) a density of 1600 BPI.
- B. Tape cartridges will be ½ -inch tape contained in plastic cartridges which are approximately 4-inches by 5 -inches by 1 -inch in dimension. Magnetic tape will be chromium dioxide particle based ½ -inch tape.
- C. Tape cartridges are 3480 compatible (a) Contain 37,871 CPI
- D. Tape thickness - 1.0 or 1.5 mils

Record Length

A tape will be blocked in groups of 20 records, subject to the following:

- A. a record will be 208 tape positions,
- B. all records except the Header and Trailer Labels will be blocked,
- C. a block will be 4,160 tape positions, and
- D. in the event of a short block (less than 20 records), all remaining positions will be filled in with 9s.

Tape Marking Conventions

Header Label:

- 1. Standard headers will be used. They will be marked VOL1, HDR1, HDR2. 2. The HDR1 record will contain the Data Set Name "O4061211." 3. This record will be 80 positions long.

Trailer Label:

- 1. Standard trailer labels will be used. They will begin with EOR1, EOR2, EOF1 or EOF2.
- 2. This label will be 80 positions long.

Tape Marks:

- 1. Tape marks are used to signify the physical end of the recording on the tape.
- 2. They follow the header label, and precede and follow the trailer label.

External Label:

A label marked with the Data Set Name "O4061211" will be put on the cartridge(s).

PAYER "A" RECORD

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	AN "A" WILL BE ENTERED
2-16	ACCESS KEY	15	NUMBER USED BY THE IRS TO GROUP A PAYER'S INFORMATION RETURN TRANSMITTALS.
17-18	SERVICE CENTER	2	TWO DIGIT SERVICE CENTER CODES: BROOKHAVEN 19 CINCINNATI 17 MEMPHIS 49 OGDEN 29 PHILADELPHIA 28
19-27	PAYER'S EIN	9	THE NINE DIGIT NUMBER ASSIGNED BY THE IRS.
28-67	PAYER'S NAME	40	SELF-EXPLANATORY.
68-75	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
76-83	BWH TIN STATUS 1 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-INDEQUAL TO "1" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
84-91	BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "2" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
92-99	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "3" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
100	FILLER	1	BLANK FILLED
101-104	TAX YEAR	4	TAX YEAR DOCUMENTS WERE SUBMITTED
105-208	FILLER	104	BLANK FILLED

PAYER "B" RECORD

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "B" WILL BE ENTERED.
2-10	TIN	9	THE PAYEE'S TIN.
11	BWH TIN STATUS	1	"1" MISSING TIN "2" NOT CURRENTLY ISSUED TIN "3" INCORRECT NAME/TIN
12-16	TCC	5	TRANSMITTER CONTROL CODE
17-18	DOC TYPE	2	"10" = Form 1099-K "79" = Form 1099-B "91" = Form 1099-G "86" = Form 1099-DIV "92" = Form 1099-INT "95" = Form 1099-MISC "96" = Form 1099-OID "97" = Form 1099-PATR
19-38	ACCOUNT NUMBER	20	PAYEE'S ACCOUNT NUMBER FROM PAYER
39-78	NAME LINE 1	40	PAYEE'S NAME LINE 1
79-118	NAME LINE 2	40	PAYEE'S NAME LINE 2
119-158	STREET ADDRESS	40	PAYEE'S STREET ADDRESS
159-188	CITY	30	PAYEE'S CITY
189-190	STATE CODE	2	PAYEE'S STATE CODE
191-195	ZIP CODE	5	PAYEE'S ZIP CODE
196	TIN INDICATOR	1	"1" = payer indicated EIN "2" = payer indicated SSN "0" = no TIN indicated
197-200	PAYER OFFICE CODE	4	ALPHANUMERIC
201-208	SEQUENCE NUMBER	8	SEQUENCE NUMBER WITHIN PAYER

PAYER "C" RECORD

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "C" WILL BE ENTERED
2-33	RECORD COUNTS	32	COUNTS AS DESCRIBED IN POSITIONS 68-99 OF THE PAYER "A" RECORD
34-208	FILLER	175	BLANK FILLED

PART 9

CD/DVD Information

If you have 250 to 100,000 incorrect payee “B” records, your data will be on a CD. If you have over 100,000 payee “B” records then your data will be delivered on a DVD. Please make sure you have the correct type of reader. Many older readers only read CDs.

The enclosed CD/DVD is encrypted. You should be able to read it by putting it into a CD/DVD reader on your computer. If you have the “Auto-Run” feature turned on, the system should bring up a pop-up window asking you to: Please contact the IRS at 1-866-455-7438 to receive your encryption key. International callers may dial 304-263-8700. Have the following information available when calling: **TIN**, company name, primary or secondary contact and self assigned PIN number. This encryption key will be needed to unlock your CD/DVD.

If you do not have “Auto-Run” turned on, you won’t see the pop-up window. Contact the IRS at 1-866-455-7438 to receive your encryption key. International callers may dial 304-263-8700. Please have the following information available when calling: **TIN**, company name, primary or secondary contact and self assigned PIN number. You should have filled out Form 10301 and returned it to the IRS. This form tells the IRS the self selected PIN that you would like to use.

When you view the CD/DVD there should be one file named “UDnnnn”**. This file will be an .exe file. When you double-click on the file a box will open asking for your encryption key. Put in your encryption key, click “OK” the next screen will ask you to browse the folder tree and select to where you want to extract the files. Click on “OK” and the files are extracted. Please make sure to keep tax data secure.

On the CD/DVD please find the files described below:

I40642.UAnnnn ** is the Payer A-Record file. 114 Characters.

I40642.UBnnnn ** is all the Incorrect Payee B-Records. Each 222 Characters.

I40642.UCnnnn ** is the Payer C-Record file. 37 Characters.

A Copy of Publication 1281. ** nnnn is the CD/DVD transmittal number.

Each file record layout is described below.

These files are .txt files; So if you read them with Note Pad, word processing software, etc. you will see the Pipe Codes “|” as separate characters between each field. If you open the file with Excel, you can read it as a delimited file set the delimiters as pipes “|”. You then will see the file laid out without the Pipe Codes “|”, just like Cartridges of past years. Be careful to set or convert fields to text so that leading zeros are not truncated or blanked out.

The IRS hopes this new delivery method meets most of your requests to move away from the tape cartridges.

PAYER "A" RECORD FILE

POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	AN "A" WILL BE ENTERED
2	Pipe Code	1	" "
3-17	ACCESS KEY	15	NUMBER USED BY THE IRS TO GROUP A PAYER'S INFORMATION RETURN TRANSMITTAL
18	Pipe Code	1	" "
19-20	SERVICE CAMPUS	2	TWO DIGIT SERVICE CAMPUS CODE BROOKHAVEN=19 CINCINNATI = 17 MEMPHIS = 49 OGDEN = 29 PHILADELPHIA = 28
21	Pipe Code	1	" "
22-30	PAYER'S TIN	9	THE NINE DIGIT NUMBER ASSIGNED BY THE IRS
31	Pipe Code	1	" "
32-71	PAYER'S NAME	40	SELF-EXPLANATORY
72	Pipe Code	1	" "
73-80	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
81	Pipe Code	1	" "
82-89	BWH TIN STATUS 1 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "1" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
90	Pipe Code	1	" "
91-98	BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "2" (SEE PAYER "B" RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
99	Pipe Code	1	" "
100-107	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "3" (SEE PAYER "B" RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
108	Pipe Code	1	" "
109	FILLER	1	BLANK FILLED
110	Pipe Code	1	" "
111-114	TAX YEAR	4	TAX YEAR DOCUMENTS WERE SUBMITTED

PAYEE "B" RECORD FILE

POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "B" WILL BE ENTERED
2	Pipe Code	1	" "
3-11	TIN	9	THE PAYEE'S TIN
12	Pipe Code	1	" "
13	BWH TIN STATUS	1	"1" MISSING TIN "2" NOT CURRENTLY ISSUED "3" INCORRECT NAME/TIN
14	Pipe Code	1	" "
15-19	TCC	5	TRANSMITTER CONTROL CODE
20	Pipe Code	1	" "
21-22	DOC TYPE	2	"02" = Form 1042-S "10" = Form 1099-K "21" = Form W-2 "27" = Form 5498S "28" = Form 5498S "31" = Form 1099-Q "32" = Form W2-G "71" = Form 1099-H "72" = Form 5498-ESA "73" = Form 1099-CAP "75" = Form 1099-S "79" = Form 1099-B "80" = Form 1099-A "81" = Form 1098 "83" = Form 1098-T "84" = Form 1098-E "85" = Form 1099-C "86" = Form 1099-G "91" = Form 1099-DIV "92" = Form 1099-INT "93" = Form 1099-LTC "94" = Form 1099-SA "95" = Form 1099-MISC "96" = Form 1099-OID "97" = Form 1099-PATR "98" = Form 1099-R
23	Pipe Code	1	" "
24-43	ACCOUNT NUMBER	20	PAYEE'S ACCOUNT NUMBER FROM PAYER
44	Pipe Code	1	" "
45-84	NAME LINE	40	PAYEE'S NAME LINE 1
85	Pipe Code	1	" "
86-125	NAME LINE	40	PAYEE'S NAME LINE 2
126	Pipe Code	1	" "
127-166	STR. ADDRESS	40	PAYEE'S STREET ADDRESS
167	Pipe Code	1	" "
168-197	CITY	30	PAYEE'S CITY
198	Pipe Code	1	" "
199-200	STATE CODE	2	PAYEE'S STATE CODE
201	Pipe Code	1	" "
202-206	ZIP CODE	5	PAYEE'S ZIP CODE
207	Pipe Code	1	" "
208	TIN INDICATOR	1	"1" = Payer indicated EIN "2" = Payer indicated SSN "0" = no TIN indicated
209	Pipe Code	1	" "
210-213	PAYER OFFICE CODE	4	BLANK FILLED
214	Pipe Code	1	" "
215-222	SEQUENCE	8	NUMBER OF THE RECORD AS IT APPEARED IN YOUR FILE

PAYER “C” RECORD FILE

POSITION	RECORD FILE FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A “C” WILL BE ENTERED
2	Pipe Code	1	“ ”
3-10	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
11	Pipe Code	1	“ ”
12-19	BWH TIN STATUS	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO “1” (SEE PAYER “B” RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
20	1 CNT	1	“ ”
21-28	Pipe Code BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO “2” (SEE PAYER “B” RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
29	Pipe Code	1	“ ”
30-37	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO “3” (SEE PAYER “B” RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.

PART 10. OTHER FORMS

Instructions for the Requester of **Form W-9**

- **Form W-9**, Request for Taxpayer Identification Number and Certification
- Instructions for the Requester of Forms **W-8BEN**, **W-8ECI**, **W-8EXP** and **W-8IMY**
- **Form W-8BEN**, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- **Form W-8ECI**, Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States
- **Form W-8EXP**, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding
- **Form W-8IMY**, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding



Instructions for the Requester of Form W-9

(Rev. August 2013)

Request for Taxpayer Identification Number and Certification

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Foreign Account Tax Compliance Act (FATCA). FATCA requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Form W-9 and the Instructions for the Requester of Form W-9 have been revised to expand the *Exemptions* box on the front of the form to include entry for the *Exempt payee code (if any)* and *Exemption from FATCA Reporting Code (if any)*. The references for the appropriate codes are in the *Exemptions* section of Form W-9, and in the *Payees Exempt from Backup Withholding* and *Payees and Account Holders Exempt From FATCA Reporting* sections of these instructions.

The *Certification* section in Part II of Form W-9 has been expanded to include certification of an exemption from FATCA reporting.

Payment card and third party network transactions. References to payments made in settlement of payment card and third party network transactions have been added to the *Purpose of Form* section of Form W-9. For more information, see the *Instructions for Form 1099-K, Payment Card and Third Party Network Transactions* on IRS.gov. Also, visit www.irs.gov/1099k.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9 and its instructions, at www.irs.gov/w9. Information about any future developments affecting Form W-9 and its instructions (such as legislation enacted after we release them) will be posted on that page.

Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for certain payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.) Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome a presumption of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,

- Any estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome a presumption of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate Form W-8 or Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, U.S. Tax Guide for Aliens, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following.

- Announcement 98-27, which is on page 30 of Internal Revenue Bulletin 1998-15 at www.irs.gov/pub/irs-irbs/irb98-15.pdf.
- Announcement 2001-91, which is on page 221 of Internal Revenue Bulletin 2001-36 at www.irs.gov/pub/irs-irbs/irb01-36.pdf.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income,
3. The payee is a U.S. person, and
4. The payee is exempt from FATCA reporting.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out

from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, you are required to provide the Form W-9 instructions to the payee only if he or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the *Certification* on Form W-9. You can replace "defined below" with "defined in the instructions" in item 3 of the *Certification* on Form W-9 when the instructions will not be provided to the payee except upon request. For more information, see Rev. Proc. 83-89, 1983-2 C.B. 613; amplified by Rev. Proc. 96-26, which is on page 22 of Internal Revenue Bulletin 1996-8 at www.irs.gov/pub/irs-irbs/irb96-08.pdf.

TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Reserve rule. You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the payee reserves an amount equal to the current year's backup withholding rate on all reportable payments made to the account.

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

Option 2. Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.

Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.

If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are generally not required to backup withhold on any payments you make if the payee is:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, agencies, or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. A corporation;
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
7. A futures commission merchant registered with the Commodity Futures Trading Commission;
8. A real estate investment trust;
9. An entity registered at all times during the tax year under the Investment Company Act of 1940;
10. A common trust fund operated by a bank under section 584(a);
11. A financial institution;
12. A middleman known in the investment community as a nominee or custodian; or
13. A trust exempt from tax under section 664 or described in section 4947.

The following types of payments are exempt from backup withholding as indicated for items 1 through 13 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 7.

Broker transactions. All payees listed in items 1 through 4 and 6 through 11 are exempt. Also, C corporations are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 4 are exempt.

Payments reportable under sections 6041 and 6041A. Payees listed in items 1 through 5 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Gross proceeds paid to an attorney.
- Payments for services paid by a federal executive agency. (See Rev. Rul. 2003-66, which is on page 1115 of Internal

Revenue Bulletin 2003-26 at www.irs.gov/pub/irs-irbs/irb03-26.pdf.)

Payments made in settlement of payment card or third party network transactions. Only payees listed in items 1 through 4 are exempt.

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, 6050N, and 6050W and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.

Payees and Account Holders Exempt From FATCA Reporting

Reporting under chapter 4 (FATCA) with respect to U.S. persons generally applies only to foreign financial institutions (FFI) (including a branch of a U.S. financial institution that is

treated as an FFI under an applicable intergovernmental agreement (IGA)). Thus, for example, a U.S. financial institution maintaining an account in the United States does not need to collect an exemption code for FATCA reporting. For details on the FATCA reporting requirements, including specific information regarding which financial institutions are required to report, see sections 1471 to 1474 and related regulations. See Regulations section 1.1471-3(d)(2) for when an FFI may rely on documentary evidence to treat a U.S. person as other than a specified U.S. person and see Regulations section 1.1471-3(f)(3) for when an FFI may presume a U.S. person as other than a specified U.S. person.

1. An organization exempt from tax under section 501(a), or any individual retirement plan as defined in section 7701(a)(37);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, agencies, or instrumentalities;
4. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i);
5. A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i);
6. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
7. A real estate investment trust;
8. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940;
9. A common trust fund as defined in section 584(a);
10. A bank as defined in section 581;
11. A broker; or
12. A trust exempt from tax under section 664 or described in section 4947.
13. A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or

2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line of the information return only the name of the payee whose TIN is shown on Form W-9. You may show the names of any other individual payees in the area below the first name line on the information return.



For more information on the names and TINs to use for information reporting, see section J of the General Instructions for Certain Information Returns.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (See *Taxpayer Identification Number (TIN) Matching*.) You may have to send a "B" notice to the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of "B" notices.

Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. Go to IRS.gov and enter e-services in the search box. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices.

Additional Information

For more information on backup withholding, see Pub. 1281.

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of uncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY (Rev. July 2014)

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to the Forms W-8 and their instructions for requesters, such as legislation enacted after they were published, go to [Form-W-8,-Certificate-of-Foreign-Status](#).

What's New

In 2010, Congress passed the Hiring Incentives to Restore Employment Act of 2010, P.L. 111-147 (the HIRE Act), which added chapter 4 of Subtitle A to the Code, consisting of sections 1471 through 1474 of the Code and commonly referred to as “FATCA” or “chapter 4.” Under chapter 4 and the regulations thereunder, a withholding agent that makes withholdable payments on or after July 1, 2014, to a payee that is a foreign financial institution (FFI) generally must withhold 30% on the payment unless the withholding agent is able to treat the FFI as a participating FFI, deemed-compliant FFI, or an exempt beneficial owner. Additionally, a participating FFI or registered deemed-compliant FFI is generally required to perform due diligence procedures to identify its account holders for purposes of chapter 4 and to report or withhold, as appropriate, on such account holders that are U.S. account holders, recalcitrant account holders, or nonparticipating FFIs. A withholding agent is also required to withhold on withholdable payments made on or after July 1, 2014, to a nonfinancial foreign entity (NFFE), unless it is able to treat the NFFE as other than a passive NFFE that fails to identify its substantial U.S. owners (or certify that it does not have any substantial U.S. owners). In January 2013, final regulations were published that provide due diligence, withholding, and reporting rules for both U.S. withholding agents and FFIs under chapter 4 (T.D. 9610, available at www.irs.gov/irb/2013-15_IRB/ar16.html). Additionally, temporary and proposed regulations were released in February 2014, providing updated regulations under chapter 4 (T.D. 9657, available at www.irs.gov/irb/2014-13_IRB/ar06.html) as well as guidance amending certain of the regulations under chapters 3 and 61 of the Code to coordinate with the requirements of chapter 4 (T.D. 9658, available at www.irs.gov/irb/2014-13_IRB/ar07.html). Additional guidance was provided in Notice 2014-33, 2014-21 I.R.B. 1033, available at www.irs.gov/irb/2014-13_IRB/ar04.html.

In order to document an account holder or other payee, a withholding agent or an FFI may need to obtain a withholding certificate (i.e., Form W-8 series) to establish the chapter 4 status of a payee or an account holder or the payee's chapter 3 status, or to validate a payee's or an account holder's claim of foreign status when there are U.S. indicia associated with the payee or the account. See [Due Diligence Requirements](#), later outlined in these instructions. Forms W-8ECI, W-8EXP, and W-8IMY have been updated to reflect the documentation requirements of chapter 4. Additionally, Form W-8BEN has been divided into two versions — Form W-8BEN for use by individuals and Form W-8BEN-E for use by entities. Form W-8BEN will continue to be used to document nonresident alien individuals, while Form W-8BEN-E will be used to document foreign entities, for purposes of chapters 3 and 4, and under certain other sections of the Code in order to establish their status for withholding or reporting purposes. If you are a withholding agent making a payment of U.S. source fixed or determinable, annual or periodical (FDAP) income, you should continue to fulfill your chapter 3 reporting and withholding obligations (as required) using these forms in addition to using these forms to satisfy any withholding or reporting obligations you may have under chapter 4. These updated forms replace prior versions of Forms W-8.

Purpose of Instructions

These instructions supplement the instructions for the following forms and provide, for each form, notes to assist withholding agents and FFIs in validating the forms for chapter 3 and 4 purposes in addition to outlining the due diligence requirements applicable to withholding agents for establishing a beneficial owner's foreign status and claim for reduced withholding under an income tax treaty. These notes for chapters 3 and 4 are not inclusive of all requirements that may apply to a withholding agent for validating Forms W-8. A withholding agent should also reference the instructions for each Form W-8 and applicable regulations under chapter 3 and chapter 4 describing the requirements for withholding certificates.

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals).
- Form W-8BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities).

- Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States.
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting.
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.

For general information and the purpose of each of the forms described in these instructions, see those forms and their accompanying instructions. For definitions of terms used and not defined in these instructions, see the Forms W-8 and their accompanying instructions for definitions that also apply for purposes of these instructions.



Throughout these instructions, a reference to or mention of "Form W-8" includes Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Requirements to Withhold

For purposes of sections 1441 and 1442, a withholding agent must withhold 30% of any payment of an amount subject to chapter 3 withholding made to a payee that is a foreign person unless it can associate the payment with documentation (for example, Form W-8 or Form W-9, Request for Taxpayer Identification Number and Certification) upon which it is permitted to rely to treat the payment as made to (a) a payee that is a U.S. person or (b) a beneficial owner that is a foreign person entitled to a reduced rate of or exemption from withholding. See, however, Regulations section 1.1441-1(c)(17), allowing a payment to be associated with documentary evidence rather than a Form W-8 for a payment made outside the United States with respect to an offshore obligation under Regulations section 1.6049-5(c)(1). A withholding agent must also withhold under section 1443 on certain payments to foreign tax-exempt organizations that constitute unrelated business taxable income or are subject to the 4% excise tax imposed by section 4948. However, a withholding agent making a payment to a foreign person need not withhold if the foreign person assumes responsibility for withholding on the payment as a qualified intermediary, a withholding foreign partnership, or a withholding foreign trust and has provided a valid Form W-8IMY certifying to such status. Withholding is also not required if the payment is made to a U.S. branch of a foreign insurance company or foreign bank or a territory financial institution that agrees to be treated as a U.S. person under the requirements of Regulations section 1.1441-1(b)(2)(iv)(A) and provides a valid Form W-8IMY certifying to such status.

Generally, an amount is subject to withholding for purposes of chapter 3 if it is an amount from sources within the United States that is FDAP income. FDAP income is all income included in gross income, including interest (and original issue discount), dividends, rents, royalties, and compensation. FDAP income does not include most gains from the sale of property (including market discount and option premiums). FDAP income also does not include items of income excluded from

gross income without regard to the U.S. or foreign status of the owner of the income, such as interest under section 103(a).

Generally, under section 1446, a partnership that allocates effectively connected taxable income (ECTI) to a foreign person must withhold at the highest tax rate applicable to that person for the type of income allocated (for example, ordinary income or capital gains). Unless the partnership is a publicly traded partnership, the partnership must withhold in the year the ECTI is allocable to the foreign partner, rather than the year in which the distribution is made. The partnership may rely on documentation (for example, Form W-8BEN, Form W-8BEN-E, or Form W-9) to determine if the partner is foreign or domestic and the type of partner (for example, individual or corporate). A partnership that does not receive valid documentation or knows or has reason to know that the documentation is incorrect or unreliable must presume the partner is foreign.

For purposes of chapter 4, a withholding agent must withhold 30% of any payment of U.S. source FDAP income that is a withholdable payment (defined in Regulations section 1.1473-1(a)) made to a nonparticipating FFI under Regulations section 1.1471-2(a), an NFFE that is not an excepted NFFE (defined in Regulations section 1.1472-1(c)(1)) and does not disclose its substantial U.S. owners (or certify that it has no substantial U.S. owners) under Regulations section 1.1472-1(b), or an exempt beneficial owner under Regulations section 1.1471-6. In addition, a withholding agent that is a participating FFI must withhold to the extent required under Regulations section 1.1471-4(b) and its FFI agreement, which, in addition to the requirements mentioned in the previous sentence, requires withholding on withholdable payments made to recalcitrant account holders of the FFI. A similar requirement applies in certain cases to certain classes of registered deemed-compliant FFIs. See Regulations section 1.1471-5(f)(1). A participating FFI (or registered deemed-compliant FFI) may use a Form W-8 to document and establish the foreign status of an account holder. See Regulations section 1.1471-5(g) for when a participating FFI or registered deemed-compliant FFI must treat an account holder as a recalcitrant account holder. An FFI that is considered a reporting FFI under a Model 1 or Model 2 intergovernmental agreement (IGA) may apply the requirements of the applicable IGA to document its account holders for purposes of FATCA.

Who Is a Withholding Agent?

Any person, U.S. or foreign, in whatever capacity acting, that has control, receipt, custody, disposal, or payment of an amount subject to withholding for chapter 3 purposes or a withholdable payment for chapter 4 purposes is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, or U.S. branch of certain foreign banks and insurance companies. If several persons qualify as withholding agents for a single payment, the tax required to be withheld must only be withheld once. Generally, the person who pays (or causes to be paid) an amount subject to withholding under

chapter 3 or a withholdable payment to the foreign person (or to its agent) must withhold. See the Instructions for Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, for return filing and information reporting obligations with respect to payments made to foreign persons.

For ECTI allocable to a foreign partner, the partnership is generally the withholding agent and must file Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, and Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446).

Responsibilities of a Withholding Agent

Chapter 3 and Form 1099 Responsibilities

If you are a withholding agent making a payment of U.S. source interest, dividends, rents, royalties, commissions, nonemployee compensation, other FDAP gains, profits, or income, and certain other amounts (including broker and barter exchange transactions, and certain payments made by fishing boat operators), you are generally required to obtain from the payee either a Form W-9 or a Form W-8. These forms are also used to establish a person's status for purposes of domestic information reporting (for example, on a Form 1099) and backup withholding, including to determine, for purposes of section 6050W, whether a participating payee is a foreign person. If you receive a Form W-9, you must generally make an information return on a Form 1099 (unless the payee has provided a valid code on the form to indicate it is an exempt recipient). If you receive a Form W-8, you are exempt from reporting on Form 1099, but you may have to file Form 1042-S and withhold under the rules applicable to payments made to foreign persons. See the Instructions for Form 1042-S for more information. See, however, Regulations section 1.1441-1(c)(17), allowing a payment to be associated with documentation other than a Form W-8 for a payment made outside the United States with respect to an offshore obligation under Regulations section 1.6049-5(c)(1).

Generally, for purposes of chapter 3, you must withhold 30% from the gross amount of FDAP income paid to a foreign person that is an amount subject to chapter 3 withholding under Regulations section 1.1441-2(a) unless you can reliably associate the payment with a Form W-8 or other permitted documentation. You can reliably associate a payment with a Form W-8 if you hold a valid form, you can reliably determine how much of the payment relates to the form, and you have no actual knowledge or reason to know that any of the information or certifications on the form are unreliable or incorrect. In addition, a partnership that has ECTI allocable to a foreign partner is a withholding agent with respect to that income and must withhold in accordance with the provisions of Regulations sections 1.1446-1 through 1.1446-6. See the Instructions for Forms 8804, 8805, and 8813.

Generally, a foreign person that is a partner in a partnership that submits a Form W-8 for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446. However, in some cases the documentation requirements for sections 1441 and 1442 do not match the documentation requirements of section 1446. For example, a partner may generally submit Form W-8BEN-E to establish itself as a foreign person for purposes of section 1446, but a foreign partnership or foreign grantor trust must submit Form W-8IMY and accompanying documentation as provided by Regulations sections 1.1446-1 through 1.1446-6. Also, the owner of a disregarded entity, rather than the entity itself, must submit the appropriate Form W-8 for purposes of section 1446.

Failure to Obtain Form W-8 or Form W-9 — Presumption Rules

If you do not receive a Form W-8 or Form W-9 that you may rely upon, or cannot otherwise determine whether a payment should be treated as made to a U.S. person or to a foreign person, use the presumption rules provided in the Regulations under sections 1441, 1446, 1471, 6045, and 6049. However, you may not withhold at a reduced rate by applying the presumption rules if you have actual knowledge that a higher withholding rate is applicable.

Chapter 4 Responsibilities

For purposes of chapter 4, if you are a withholding agent making a withholdable payment to an entity payee, you must establish the chapter 4 status of the entity payee (as required for chapter 4 purposes) to determine if withholding applies by generally obtaining a Form W-8 that you can reliably associate with the payment. If you are not making a withholdable payment, a valid chapter 4 status is generally not required on the form for the payee, but see the additional requirements for providing a chapter 4 status by an entity providing a Form W-8IMY. You can reliably associate a payment with a Form W-8 for purposes of establishing a payee's chapter 4 status if, prior to the payment, you obtain a valid form that contains the information required for chapter 4 purposes, you can reliably determine how much of the payment relates to the documentation, and you have no actual knowledge or reason to know that any of the information, certifications, or statements in, or associated with, the documentation are unreliable or incorrect for chapter 4 purposes. See Regulations section 1.1471-3(e)(4) for "reason to know" standards for purposes of chapter 4.

Thus, a withholding agent must also determine if a payment is a withholdable payment without regard to exceptions from withholding applicable under chapter 3 and, for each such withholdable payment, must obtain a Form W-8 upon which it is permitted to rely under chapter 4 to determine the chapter 4 status of a payee that is a foreign person for purposes of whether withholding applies under chapter 4. See, however, Regulations section 1.1471-3(d) for cases in which a withholding agent may obtain other documentation to determine an entity payee's chapter 4 status. For a participating FFI or registered deemed-compliant FFI, see the requirements under Regulations section 1.1471-4 or the requirements of an applicable IGA for the

documentation permitted to be used to document an account holder for purposes of FATCA.

If you determine that you are making a withholdable payment to an entity and cannot reliably associate the payment with a Form W-8 or other permitted documentation that is valid for chapter 4 purposes, you are required to treat the entity payee as a nonparticipating FFI such that withholding applies under Regulations section 1.1471-2(a). If you are making a withholdable payment to an NFFE, you must withhold under Regulations section 1.1472-1 unless the NFFE (or other entity that is the beneficial owner of the payment) certifies on Form W-8 that it does not have any substantial U.S. owners or identifies its substantial U.S. owners or is a class of NFFE that certifies its status on Form W-8 to obtain an exemption from these requirements. See also Regulations sections 1.1471-2(a)(4)(ii) and 1.1472-1(b)(2) for transition rules for withholdable payments made to entities prior to July 1, 2016, for which withholding (and establishing a payee's chapter 4 status) is not generally required before that date. If you are a withholding agent that is a participating FFI, you are required to withhold on withholdable payments made to accounts held by recalcitrant account holders as well as to nonparticipating FFIs (including entities treated as nonparticipating FFIs under the chapter 4 presumption rules) under Regulations section 1.1471-4(b). See Regulations section 1.1471-4(c) for the standards of knowledge applicable to participating FFIs when documenting their account holders. A participating FFI acting as a withholding agent with respect to a withholdable payment made to an NFFE that is not an account holder of the participating FFI must also withhold to the extent required under Regulations section 1.1472-1 and, as applicable, based on the chapter 4 presumption rules. If you make a withholdable payment to a payee (including a payee that is not an account holder), you may be required to report the payment on Form 1042-S or on Form 8966, FATCA Report, or both, to the extent required in the instructions for those forms. See the Instructions for Form 1042-S and Form 8966 for more information.

You may use the Form W-8 received from a payee or an account holder documenting the payee or account holder in connection with your withholding and reporting obligations under chapter 4 (in addition to those under chapter 3).

Do not send Forms W-8 to the IRS. Instead, keep the forms in your records for as long as they may be relevant to the determination of your tax liability under section 1461 (for payments subject to withholding under chapter 3), section 1474 (for withholdable payments under chapter 4), or Regulations section 1.1471-4(c)(2)(iv) (for an FFI documenting account holders).

Requesting Form W-8

Request a Form W-8 described in these instructions from any person to whom you are making a payment that you presume or otherwise believe to be a foreign person. You should request the form before making a payment so that you have the form when you make the payment. A withholding agent or payer that fails to obtain a Form W-8 or Form W-9 and fails to withhold as required under the

presumption rules may be assessed tax at the 30% rate or backup withholding rate of 28%, as well as interest and penalties for lack of compliance. See later in the discussion of Form W-8IMY as to the extent that form is required to be collected by a withholding agent making a payment to a qualified securities lender.

A partnership should request a Form W-8 or W-9 from any partner that is allocated income that is effectively connected with the conduct of the partnership's U.S. trade or business. A partnership that fails to withhold as required under section 1446 is liable for the tax required to be withheld. In addition, the partnership may be liable for interest, penalties, and additions to the tax even if there is no underlying tax liability due from a foreign partner on its allocable share of partnership ECTI.

When you receive a completed Form W-8, you must review it for completeness and accuracy with respect to the claims made on the form. This responsibility extends to the information attached to Form W-8, including for Form W-8IMY, withholding statements, beneficial owner withholding certificates, or other documentation and information to the extent such documentation is required to be associated with the Form W-8IMY. See below for specific requirements for each type of Form W-8. You may accept a valid Form W-8 for chapter 3 or 61 (for Form 1099 reporting) purposes that does not contain a valid chapter 4 status for an entity payee with respect to payments that you determine are not withholdable payments. Otherwise, you must request a chapter 4 status be provided in accordance with these instructions. See [Notes for Validating Form W-8IMY](#), later in these instructions, for when a chapter 4 status is required on Form W-8IMY.

If you are a withholding agent making a withholdable payment or a payment subject to chapter 3 withholding and you make the payment to an intermediary, you must obtain documentation (for example, Form W-8IMY) from such intermediary (including the intermediary's chapter 4 status if the payment is also a withholdable payment), as well as any required documentation from the beneficial owner or owners of the payment.

Requesting Prior Form W-8 Versions

For purposes of chapter 3, a withholding agent can request the prior version of Form W-8 if the form is executed before the end of the six month period beginning with the month after the revision date shown on the form, and may rely on the form until the form's period of validity expires. See Regulations sections 1.1441-1(e)(4)(ii) and (viii)(C). For purposes of chapter 4, a withholding agent may request the prior version of Form W-8 but may rely on the prior version of the form only to the extent permitted under the allowance for reliance on a pre-FATCA Form W-8. See Regulations section 1.1471-3(d)(1) regarding reliance on a pre-FATCA Form W-8 for chapter 4 purposes and the period of validity for a form used for this purpose. Notwithstanding the above, for purposes of both chapters 3 and 4, a withholding agent making a payment to, or documenting, an entity payee or account holder can request the prior version of a Form W-8BEN-E, W-8IMY, W-8EXP, or W-8ECI prior to January 1, 2015, and with respect to chapter 3 may rely on the form to the extent

otherwise permitted until the form's period of validity expires (subject to a change in circumstances), but with respect to chapter 4 may rely on the form only to the extent permitted under the allowance for reliance on a pre-FATCA Form W-8. A withholding agent may rely on a prior version of a Form W-8 described in the preceding sentence only if it is provided to the withholding agent prior to January 1, 2015. Also see Notice 2014-33, 2014-21 I.R.B. 1033, available at www.irs.gov/irb/2014-13_IRB/ar07.html for when a withholding agent may treat an obligation open before January 1, 2015, as a preexisting obligation for purposes of applying the due diligence procedures under chapter 4.

FFI's Requirement To Request Form W-8 To Document Account Holders

If you are an FFI maintaining an account for an account holder, you may be required to perform due diligence procedures to identify and document a U.S. account holder or entity account holder even if you are not making a payment that is a withholdable payment (or an amount subject to chapter 3 withholding) to the account holder. You may also use Forms W-8 to document the chapter 4 status of a foreign account holder regardless of whether you make a payment that is a withholdable payment or an amount subject to chapter 3 withholding to the account holder, and to validate a claim of foreign status made by the account holder when the account has certain U.S. indicia. For example, an FFI may treat an individual account holder that has U.S. indicia (as described in Regulations section 1.1471-4(c)(5)(iv)(B)) as a foreign person for purposes of its U.S. account reporting requirements when the individual provides a withholding certificate (Form W-8BEN) and certain documentary evidence establishing foreign status. Similar documentation rules apply to a registered deemed-compliant FFI for chapter 4 purposes. See Regulations section 1.1471-5(f)(1).

In the case of an FFI documenting an account holder of an account that the FFI determines is excepted as a financial account under Regulations section 1.1471-5(b)(2), a Form W-8 (or other permitted documentation for chapter 4 purposes) need not be provided unless the form is associated with amounts subject to withholding under chapter 3. In such a case, a valid chapter 4 status need not be provided on the form (only the information needed for chapter 3 purposes with respect to the account holder).

Requirements for Payment Settlement Entities (PSEs)

Under section 6050W, a PSE is required to report certain payments on Form 1099-K made to a participating payee if the PSE does not establish the foreign status of the payee. A Form W-8BEN, W-8BEN-E, or W-8ECI (as applicable) may be used for this purpose. See the requirements of section 6050W for when other documentation may be used for this purpose.

Special Rules for Requesting Specific Types of Forms W-8

Form W-8BEN

Request Form W-8BEN from any foreign individual to whom you are making a payment subject to chapter 3 withholding or a withholdable payment if he or she is the beneficial owner of the income, whether or not he or she is claiming a reduced rate of, or exemption from, withholding (including under an applicable income tax treaty). In addition, if you are a partnership, request Form W-8BEN for purposes of section 1446 from any foreign partner that is an individual who is allocated ECTI. A beneficial owner is required to enter a U.S. taxpayer identification number (TIN) on line 5 if he or she is submitting the form to a partnership that conducts a trade or business in the United States.

Also request Form W-8BEN when an individual payee may claim an exception from domestic information reporting on Form 1099 (including section 6050W) and backup withholding under section 3406 as a foreign person for certain types of income, including broker proceeds, short-term original issue discount, bank deposit interest, foreign source interest, dividends, rents, or royalties.

Finally, request Form W-8BEN if you are a participating FFI or registered deemed-compliant FFI required to establish the foreign status of an individual account holder for chapter 4 purposes or under the requirements of an applicable IGA, absent obtaining other applicable documentation that may be used for this purpose under chapter 4 or the IGA.

TIN requirements for Forms W-8BEN. You should request the individual payee's foreign TIN to be completed on line 6 of the Form W-8BEN if the payee is providing the Form W-8BEN with respect to an obligation held at your U.S. office and you are a financial institution. If a foreign TIN is not provided for the payee in this case, you may not treat the Form W-8BEN as valid if you know that the payee has a foreign TIN that it has not provided, unless you have a record of the TIN in your account files that you are able to report on Form 1042-S. In any other case in which the foreign TIN is not provided, you must obtain the individual payee's date of birth on line 8 in order to treat the Form W-8BEN as valid unless you otherwise have the individual payee's date of birth in your account files for the payee that you are able to report on a Form 1042-S. Note that a future revision to Form W-8BEN may require you to obtain both a foreign TIN and date of birth for a payee described in this paragraph.

Form W-8BEN-E

Request Form W-8BEN-E from any foreign entity to which you are making a payment of an amount subject to chapter 3 withholding or a withholdable payment if the entity is the beneficial owner of the income, whether or not it is claiming a reduced rate of, or exemption from, withholding (including under an applicable income tax treaty). A foreign reverse hybrid entity claiming treaty benefits on its own behalf should submit to you a Form W-8BEN-E with respect to the income for which treaty

benefits are being claimed even though it is not the beneficial owner of the income under U.S. tax principles. See [Special Requirements for Hybrid and Reverse Hybrid Entities](#), later in these instructions, for further requirements for chapter 4 purposes. In addition, if you are a partnership, request Form W-8BEN-E for purposes of section 1446 from any foreign partner that is an entity that is allocated ECTI (other than a foreign partner that is a partnership, grantor trust, or person or organization that qualifies to file Form W-8EXP). A beneficial owner is required to enter a U.S. TIN for section 1446 purposes on line 8 if it is submitting the form to a partnership that conducts a trade or business in the United States. Also request Form W-8BEN-E when an entity payee may claim an exception from domestic information reporting as a foreign person (including for section 6050W purposes) or to establish that certain income from notional principal contracts is not effectively connected with the conduct of a U.S. trade or business for purposes of the reporting requirements on Form 1042-S for such payments. See Regulations section 1.1441-4.

For a Form W-8BEN-E that is associated with a withholdable payment to a foreign entity, you must obtain a valid chapter 4 status for the entity to the extent required for chapter 4 purposes to determine if withholding applies under chapter 4, and must obtain an applicable certification in Parts IV through XXVIII unless provided otherwise in the instructions for Form W-8BEN-E (see [Alternative Certifications Under an Applicable IGA](#), below). Also, see Regulations section 1.1471-1(b)(19) (defines chapter 4 status). A valid chapter 4 status is not required to be provided when the form is associated with a payment subject to chapter 3 withholding that is not a withholdable payment, when the payment is made with respect to a preexisting obligation before January 1, 2016, to the extent provided in Regulations section 1.1471-2(a)(4)(ii) or 1.1472-1(b)(2), or the payment is made to an account that is excepted as a financial account under Regulations section 1.1471-5(b)(2).

If you are a participating FFI or registered deemed-compliant FFI, request Form W-8BEN-E (or other permitted documentation) to document the chapter 4 status of an entity account holder, regardless of whether you make a withholdable payment or an amount subject to chapter 3 withholding to such entity when you are required to do so under your chapter 4 due diligence requirements or under the requirements of an applicable IGA.

Alternative Certifications Under an Applicable IGA

If you are an FFI covered under a Model 1 IGA or Model 2 IGA using Form W-8BEN-E to document account holders pursuant to the due diligence requirements of Annex I of an applicable IGA, you may be permitted to request alternative certifications from your account holders in accordance with the requirements of and definitions applicable to the IGA to which you are subject instead of the certifications in Parts IV through XXVIII of the Form W-8BEN-E (which are based on the regulations under chapter 4). You should provide those certifications to account holders that provide you with a Form W-8BEN-E, and the account holder should attach the completed certification to the Form W-8BEN-E in lieu of completing a

certification otherwise required in Parts IV through XXVIII of the form. In such a case, you must provide a written statement to the account holder stating that you have provided the alternative certification to meet your due diligence requirements under an applicable IGA and must associate the certification with the Form W-8BEN-E.

If you are a withholding agent (including an FFI), you may also request and rely upon an alternative certification from an entity account holder to establish that the account holder is an NFFE (rather than a financial institution) under an applicable IGA. An entity providing such a certification will still be required, however, to provide its chapter 4 status (i.e., the type of NFFE) in Part I, line 5, as determined under the regulations or IGA, whichever is applicable to the withholding agent. For example, if you are a U.S. withholding agent that receives a Form W-8BEN-E from an entity account holder certifying to its status as a publicly traded NFFE, you may request a written certification that the entity is not a financial institution as defined under the IGA applicable to the entity and document it under the regulations by obtaining the NFFE's certification of its chapter 4 status in Part I, line 5. However, a nonprofit organization treated as an active NFFE under Annex I of an applicable IGA may provide an alternative certification that it is an NFFE that qualifies as a nonprofit organization under an applicable IGA. In such a case, the nonprofit organization will not be required to check a box in Part I, line 5, and the withholding agent may treat the entity as an excepted NFFE.

If you receive an alternative certification under an applicable IGA described in the preceding paragraphs, you may rely on such certification unless you know or have reason to know the certification is incorrect.

Requirements for Obtaining and Verifying a Global Intermediary Identification Number (GIIN)

If you receive a Form W-8BEN-E from an entity payee that is identified in Part I, line 1, that is claiming chapter 4 status as a participating FFI (including a reporting Model 2 FFI) or registered deemed-compliant FFI (including a reporting Model 1 FFI), or a nonreporting IGA FFI under a Model 2 IGA, provided that the nonreporting IGA FFI is treated as a registered deemed-compliant FFI under the Model 2 IGA, you must obtain and verify the entity's GIIN against the published IRS FFI list. See Regulations sections 1.1471-3(d)(4)(i) and 1.1471-3(e)(3).

If you make a withholdable payment to a direct reporting NFFE, you must obtain and verify the direct reporting NFFE's GIIN against the published IRS FFI list.

For payments made prior to January 1, 2016, a registered deemed-compliant FFI that is a sponsored FFI, or a direct reporting NFFE that is a sponsored direct reporting NFFE, must provide the GIIN of its sponsoring entity to you if it has not obtained its own GIIN. See Regulations section 1.1471-3(e)(3)(iv) for the requirements to verify the GIIN against the published IRS FFI list for withholdable payments made to direct reporting NFFEs and sponsored direct reporting NFFEs.

If you make a withholdable payment to a branch of an FFI identified in a box shown on Part II of the form that provides you a GIIN, you must verify against the FFI list the GIIN (if applicable) provided in Part II, line 13, rather than the GIIN for the entity provided in Part I, line 9a.

You may only accept a Form W-8BEN-E with Part II completed if the entity shown in Part II is an FFI that is a branch of the entity identified in line 1 and the branch is receiving a withholdable payment or if the entity shown in Part II is a disregarded entity that is identified in Part I, line 3, as receiving the payment. If you receive such a Form W-8BEN-E from a branch or disregarded entity described in the preceding sentence that is receiving such a payment associated with the form, you must verify the GIIN of the branch or disregarded entity against the published IRS FFI list and not that of the entity identified in Part I, line 1.

For a withholdable payment made to a certified deemed-compliant FFI that is a sponsored, closely held investment vehicle, you must obtain a GIIN for the sponsoring entity and verify it against the published IRS FFI list.

If you receive a Form W-8BEN-E from an entity payee that is claiming chapter 4 status as a participating FFI, reporting Model 1 FFI, reporting Model 2 FFI, registered deemed-compliant FFI, direct reporting NFFE, sponsored direct reporting NFFE, or sponsoring entity of an NFFE that contains "Applied for" in the box for the GIIN, the payee must provide its GIIN within 90 days of providing the form. A Form W-8BEN-E from such a payee that does not include a GIIN, or includes a GIIN that does not appear on the published IRS FFI list, will be invalid for purposes of chapter 4 beginning on the date that is 90 days after the date the form is provided. See Regulations section 1.1471-3(e)(3)(iii) and (iv).

Prior to January 1, 2015, if you receive a Form W-8BEN-E from an entity payee that is claiming chapter 4 status as a reporting Model 1 FFI, you are not required to obtain the entity payee's GIIN. A form from such an entity without the GIIN is valid for payments made prior to January 1, 2015.

You may accept a GIIN that is indicated and clearly identified on the form rather than provided as required in box 9a or another box permitted in the Instructions for Form W-8BEN-E if the GIIN is clearly identified as being furnished with respect to the box.

If you receive a Form W-8 from a payee or an account holder that contains a TIN or GIIN, you may not rely on the TIN or GIIN if the number provided is incomplete or truncated.

Further Notes for Validating Form W-8BEN-E

Part I, Line 4 (Chapter 3 Status). If you receive a Form W-8BEN-E from an entity that indicates in Part I, line 4, that the entity is a disregarded entity, partnership, simple trust, or grantor trust, and the entity has checked "No" in Part I, line 4, of the Form W-8BEN-E, then you should not accept the Form W-8BEN-E if the form is used with

respect to payments that are subject to chapter 3 withholding. In such a case, you should request the entity complete a Form W-8IMY, if the entity is a partnership, simple trust, or grantor trust, or have the owner of a disregarded entity complete the appropriate Form W-8 based on the owner's characteristics if the entity is a disregarded entity. An FFI documenting an account holder under its chapter 4 requirements or under an applicable IGA may, however, accept the Form W-8BEN-E when the entity account holder does not receive payments subject to chapter 3 withholding or withholdable payments associated with the form.

Part I, Line 5 (Chapter 4 Status). If you receive a Form W-8BEN-E from an entity that is a certified deemed-compliant FFI under Regulations section 1.1471-5(f)(2), a deemed-compliant FFI under an applicable IGA, or an exempt beneficial owner, the entity should not check the box in Part I, line 5, of Form W-8BEN-E for 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). Instead, it should check the appropriate box for its status as a certified deemed-compliant FFI, nonreporting IGA FFI, or exempt beneficial owner. See the Instructions for Part I, line 5, of Form W-8BEN-E.

Part I, Line 9 (Foreign TIN). You should request the entity payee's foreign TIN to be completed on line 9b of the Form W-8BEN-E if you are a financial institution maintaining the payee's obligation at your U.S. office. If the foreign TIN is not provided, you may not treat the Form W-8BEN-E as valid if you know that the entity payee has a foreign TIN that it has not provided, unless you have record of the TIN in your account files that you are able to report on Form 1042-S.

Part X, Line 24 (Owner-Documented FFI). You may accept a Form W-8BEN-E from an entity claiming status as an owner-documented FFI that you agree to treat as an owner-documented FFI that does not check box 24d in Part X regardless of whether you know that the entity is a trust that has one or more contingent beneficiaries. You may accept this certificate (and may otherwise treat an entity as an owner-documented FFI) only if you are a designated withholding agent under the chapter 4 regulations.

Form W-8ECI

Request Form W-8ECI from any foreign person or organization to which you are making a payment if it is the beneficial owner of the income and it claims that the income is effectively connected with the conduct of a trade or business in the United States. However, request a Form W-8BEN or W-8BEN-E (as applicable) from a foreign partner that is allocated income that is effectively connected with the conduct of the partnership's trade or business in the United States, unless the foreign partner has made an election under section 871(d) or section 882(d).

Notes for Form W-8ECI

If you are an FFI maintaining accounts for account holders and you receive a Form W-8ECI from an account holder,

you may also need to obtain other documentation for determining the account holder's chapter 4 status to meet your documentation requirements as a participating FFI or registered deemed-compliant FFI.

If you receive a Form W-8ECI without a U.S. TIN entered on line 7, you may not treat the income as effectively connected with a U.S. trade or business and you must apply the appropriate presumption rules.

Your receipt of Form W-8ECI serves as a representation by the payee or beneficial owner that the items of income identified on line 11 are effectively connected with the conduct of a trade or business within the United States. Therefore, if a beneficial owner provides you with a Form W-8ECI, you may treat all of the U.S. source income identified on line 11 paid to that beneficial owner as effectively connected with the conduct of a trade or business within the United States and not as a withholdable payment for purposes of chapter 4 (see Regulations section 1.1473-1(a)(4)(ii)). Therefore, a chapter 4 status is not required for a payee who provides a valid Form W-8ECI, except in the circumstances described above (for an FFI documenting an account holder under its chapter 4 requirements or the requirements of an applicable IGA).

If you pay items of income that are not identified on line 11 by the beneficial owner as effectively connected with the conduct of a trade or business within the United States, you are generally required to obtain from the beneficial owner another type of Form W-8.

You may not treat an amount as income effectively connected with the conduct of a trade or business within the United States unless the beneficial owner gives you a valid Form W-8ECI. However, there are exceptions for income paid on notional principal contracts and payments made to certain U.S. branches.

Notional principal contracts reportable on Form 1042-S. Withholding at a 30% rate is not required on amounts paid under the terms of a notional principal contract whether or not a Form W-8ECI is provided (except when a payment made under such contract is U.S. source income, such as a dividend equivalent amount under section 871(m)). However, if the income is effectively connected with the conduct of a U.S. trade or business, it is reportable by the withholding agent on Form 1042-S (regardless of whether the payment is U.S. source income). A withholding agent must treat income as effectively connected with the conduct of a U.S. trade or business, even if a Form W-8ECI has not been received, if the income is paid to a qualified business unit of a foreign person located in the United States or if the income is paid to a qualified business unit of a foreign person located outside the United States and the withholding agent knows, or has reason to know, the payment is effectively connected with the conduct of a U.S. trade or business. However, a payment is not treated as effectively connected with the conduct of a U.S. trade or business if the payee provides a Form W-8BEN-E representing that the income is not effectively connected with a U.S. trade or business or makes a representation in a master agreement that governs the transactions in notional

principal contracts between the parties (for example, an International Swaps and Derivatives Association agreement), or in the confirmation on the particular notional principal contract transaction, that the payment is not effectively connected with the conduct of a U.S. trade or business. See Regulations section 1.1441-4(a)(3)(ii) and the instructions for Form W-8BEN-E described earlier.

Payments to certain U.S. branches treated as effectively connected income. Payments to U.S. branches of certain foreign persons that have not agreed to be treated as U.S. persons under Regulations section 1.1441-1(b)(2)(iv)(A) and that have provided a U.S. TIN are presumed to be effectively connected with the conduct of a trade or business within the United States even if the foreign person (or its U.S. branch) does not give you a Form W-8ECI or withholding certificates with respect to other persons receiving the payment for which a Form W-8IMY is provided by the U.S. branch.

If Form W-8IMY or the branch's EIN is not provided, the income paid cannot be treated as effectively connected income, and the withholding agent must withhold when the payment is collected by the branch on behalf of other persons.

Form W-8EXP

Request Form W-8EXP from any foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession to which you are making a payment subject to chapter 3 withholding if such person is claiming an exemption from withholding under sections 1441, 1442, and 1443 pursuant to section 115(2), 501(c), 892, or 895, or claiming a reduced rate of withholding under section 1443(b).

A withholding agent making a withholdable payment will also be required to determine the chapter 4 status of the person submitting Form W-8EXP to determine an exemption from withholding under chapter 4. In some instances, for example, a payee that is claiming an exemption from withholding under sections 1441, 1442, and 1443 will also be an exempt beneficial owner that is not subject to withholding for purposes of chapter 4. See Regulations section 1.1471-6. You should also request Form W-8EXP when the government, organization, or other entity referred to in the first sentence of this paragraph is claiming an exemption from withholding under chapter 4 as an exempt beneficial owner under Regulations section 1.1471-6, as a tax-exempt organization under section 501(c), or as an entity with another chapter 4 status to which withholding under chapter 4 does not apply (among the chapter 4 statuses shown on Form W-8EXP). See line 4 of Form W-8EXP for the chapter 4 statuses that may be claimed on this form.

If you are an FFI documenting an account holder that is a tax-exempt organization or exempt beneficial owner under Regulations section 1.1471-6 to which you do not pay amounts subject to withholding under chapter 3, you may instead require that the account holder complete Form W-8BEN-E to establish its status for chapter 4 purposes. For purposes other than documenting a payee

or account holder claiming a reduced rate of withholding pursuant to section 115(2), 501(c), 892, 895, or 1443, you may request Form W-8BEN-E (such as to establish only the entity's foreign status) or W-8ECI (to establish that the income is effectively connected with a U.S. trade or business).

A Form W-8EXP submitted by a foreign person for purposes of withholding under sections 1441 through 1443 will also establish that partner's foreign status for purposes of section 1446. However, except as provided in Regulations section 1.1446-3(c)(3) (regarding certain tax-exempt organizations described in section 501(c)), the submission of Form W-8EXP will have no effect on whether the partner is subject to withholding under section 1446.

A withholding agent may treat a payee as an international organization without requiring a Form W-8EXP if the name of the payee is one designated as an international organization by Executive Order (pursuant to 22 U.S.C. 288 through 288(f)) and other facts surrounding the payment reasonably indicate that the beneficial owner of the payment is an international organization. With regard to amounts derived from bankers' acceptances for chapter 3 purposes, a withholding agent may treat a payee as a foreign central bank of issue without requiring a Form W-8EXP if the name of the payee and other facts surrounding the payment reasonably indicate that the beneficial owner of the payment is a foreign central bank of issue.

A U.S. TIN is required if the beneficial owner is claiming an exemption based solely on a claim of tax-exempt status as a foreign private foundation (or other foreign organization described under section 501(c)). However, a U.S. TIN is not required from a foreign private foundation that is subject to the 4% excise tax on gross investment income (under section 4948(a)) on income that would be exempt from withholding except for section 4948(a) (for example, portfolio income).

Form W-8IMY

Request Form W-8IMY from any person that is an intermediary (whether a qualified intermediary (QI) or a nonqualified intermediary, including certain U.S. branches or territory financial institutions), a withholding foreign partnership (WP), a withholding foreign trust (WT), or a flow-through entity to which you make a withholdable payment or payment that is a reportable amount (as described in Regulations section 1.1441-1(e)(3)(vi)). A flow-through entity includes a foreign partnership (other than a WP), a foreign simple or grantor trust (other than a WT), and, for any payments for which a treaty benefit is claimed, any entity to the extent it is treated as fiscally transparent under section 894. See the Instructions for Form W-8IMY for when a Form W-8IMY is required to be provided by a U.S. branch. Form W-8IMY should also be provided by an entity to claim status as a qualified securities lender (QSL) with respect to payments of U.S. source substitute dividends and may be relied upon regardless of whether the QSL acts as an intermediary with respect to substitute dividends associated with the form. In a case in which an entity certifies on Form W-8IMY its status as a QSL, you may make payments of

substitute dividends to this entity without requiring a withholding statement when the QSL provides a written statement that it is not acting as an intermediary with respect to such payments associated with the form or certifies its status as a QI. Additionally, you may rely on documentation that does not include a chapter 4 status for an account holder or an intermediary or flow-through entity when the withholding statement provided by such entity indicates that the payment is made to an account excluded as a financial account under Regulations section 1.1471-5(b)(2).

The chapter 4 status of an intermediary or flow-through entity is also required on the form if the form is associated with a withholdable payment and you are required to determine the entity's status for chapter 4 purposes. Except to the extent provided otherwise in applicable regulations, appropriate withholding certificates, documentary evidence, and withholding statements must be associated with Form W-8IMY for both chapter 3 and 4 purposes or you must apply the presumption rules. See the Instructions for Form W-8IMY for details on these requirements, including the requirements for chapter 3 withholding rate pools permitted to be provided to withholding agents by QIs, and when chapter 4 withholding rate pools may be included in withholding statements provided by intermediaries and flow-through entities. A participating FFI or registered deemed-compliant FFI may also request Form W-8IMY from an intermediary or flow-through entity that is an account holder of the participating FFI or registered deemed-compliant FFI to establish its chapter 4 status (when required for chapter 4 purposes) or status under an applicable IGA even when no payments subject to chapter 3 withholding or withholdable payments are made to the account. In such a case, a withholding statement is not required.

Notes for Validating Form W-8IMY

TIN, Chapter 4 Status, and Withholding Statement. A QI, WP, or WT must provide the EIN that was issued to the entity in such capacity (its QI-EIN, WP-EIN, or WT-EIN) as well as its GIIN if it is an FFI (other than a QI that is a limited FFI), a direct reporting NFFE, or a sponsoring entity as required for chapter 4 purposes when it is receiving a withholdable payment associated with the Form W-8IMY unless an exception for providing a chapter 4 status applies (for example, a Form W-8IMY provided with respect to a preexisting account (see Regulations section 1.1471-2(a)(4)(ii)). See the Instructions for Form W-8BEN-E and the discussion of Form W-8BEN-E earlier in these instructions for the requirements with respect to obtaining and validating a GIIN that also apply with respect to an entity providing a Form W-8IMY, including when a branch of an FFI receives a withholdable payment and when a GIIN is not required on Form W-8IMY and when a chapter 4 status is not required on this form. Because status as a QI, WP, or WT for a financial institution is limited to certain classes of FFIs, for Forms W-8IMY associated with withholdable payments, a withholding agent must validate that the QI, WP, or WT certifies its status when required for chapter 4 purposes described in Regulations sections 1.1441-1(e)

(5)(ii) (for a QI), 1.1441-5(c)(2) (for a WP), or 1.1441-5(e)(5)(v) (for a WT). However, for certain QIs that are not financial institutions, you may request the written statement described later in these instructions to establish its chapter 4 status. Also see the Instructions for Form W-8IMY and the section 1441 regulations for the permitted chapter 4 statuses of these entities.

A U.S. TIN is also required for an entity certifying its status as a QSL with respect to U.S. source substitute dividend payments and for a U.S. branch or territory financial institution providing a Form W-8IMY to evidence its agreement to be treated as a U.S. person. In a case in which you make a payment of a substitute dividend to a QSL for which you are required to determine the QSL's chapter 4 status, you must collect Form W-8IMY. In a case in which a QSL's chapter 4 status is not required, you may continue to rely on the written certification of its compliance with the requirements of QSL status as required in Section III.C of Notice 2010-46, 2010-24 I.R.B. 757, available at www.irs.gov/irb/2010-24_IRB/ar09.html, until such certification expires.

A chapter 4 status is also required on a Form W-8IMY when the intermediary or flow-through entity providing the form is a participating FFI or registered deemed-compliant FFI that is using the form to provide a withholding statement allocating a payment to a chapter 4 withholding rate pool of U.S. payees (in addition to when a chapter 4 status is otherwise required for withholdable payments). Additionally, for a Form W-8IMY provided by an intermediary allocating a payment to such a pool, the intermediary must provide the certification required on the form in Part IV with respect to its compliance with the requirements of Regulations section 1.6049-4(c)(4) (or similar requirement under chapter 61 for a payment other than interest). In the case of a QI providing a withholding statement allocating a payment to this pool, the QI must check the applicable certification(s) in Part III, line 14e(i) and/or 14e(ii). If the QI provides the certification in line 14e(i), the QI must certify to its chapter 4 status as a participating FFI (including a reporting Model 2 FFI) or registered deemed-compliant FFI (including a reporting Model 1 FFI.)

If a participating FFI or registered deemed-compliant FFI that is an intermediary or flow-through entity provides you with a withholding statement and documentation for its account holders and payees, you are not required to verify the information on the account holders and payees provided in the documentation for chapter 4 purposes unless it is facially incorrect, and you are not required to obtain supporting documentation for the payee in addition to the information provided on the withholding statement unless you are obtaining the documentation for purposes of chapter 3 or 61, or unless you know that the documentation review conducted by the participating FFI or registered deemed-compliant FFI was not adequate for purposes of chapter 4. See Regulations section 1.1471-3(e)(4)(vi)(B) for standards that apply in such a case to determine that chapter 4 withholding does not apply (such that you may then determine the rate of withholding applicable for chapter 3 purposes).

A QI that is a limited FFI may provide a Form W-8IMY associated with a withholding statement allocating a

payment to a pool of exempt beneficial owners for which the QI is receiving the payment.

For a QI providing this form that is not an FFI, the entity is not required to provide a chapter 4 status on Form W-8IMY and need not check a box in Part I, line 5. You may request that the entity certify, on a statement associated with the form, that the entity is a QI that is an NFFE to clarify its chapter 4 status as other than an FFI.

An intermediary or flow-through entity may provide a status for chapter 4 purposes found under the requirements of (and documentation permitted under) an applicable IGA for an account holder, and a withholding agent may rely upon such status and documentation. Additionally, see the earlier instructions for Form W-8BEN-E and Form W-8IMY for further details on alternative certifications that may be requested by withholding agents for such cases.

1446 requirements. Request Form W-8IMY for purposes of section 1446 only from a foreign upper-tier partnership or foreign grantor trust. Generally, for purposes of section 1446, the Form W-8IMY submitted by these entities is used to transmit the forms of the owners of these entities. When such other forms are provided, a partnership may look through these entities to the beneficial owners when determining its section 1446 tax obligation.

Special Requirements for Hybrid and Reverse Hybrid Entities

A hybrid entity is any person (other than an individual) that is treated as fiscally transparent (rather than as a beneficial owner) for purposes of declaring its status under the Code but is not treated as fiscally transparent by a country with which the United States has an income tax treaty. A hybrid entity, however, may be considered a payee for chapter 4 purposes when receiving a withholdable payment when it is a flow-through entity (i.e., not a disregarded entity) in addition to its partners, beneficiaries, or owners as applicable. See Regulations section 1.1471-3(a) (defining who is a payee of a withholdable payment) and Regulations section 1.1471-3(d) for entities required to be documented for chapter 4 purposes.

If you are making a payment to a hybrid entity that is making a claim for treaty benefits as a qualified resident under an applicable tax treaty on its own behalf, the hybrid entity should provide a Form W-8BEN-E to claim treaty benefits. If the hybrid entity is receiving a payment that is a withholdable payment, it should also provide to you a Form W-8IMY along with a withholding statement (if required) establishing the chapter 4 status of each of its partners, beneficiaries, or owners as a condition for providing the rate of withholding under the treaty on the entire payment. If the hybrid entity is a disregarded entity, the single owner should provide a Form W-8BEN-E or W-8BEN (as applicable) along with the Form W-8BEN-E for the hybrid entity. Line 10 of the Form W-8BEN-E may be used by the hybrid entity to associate the Forms W-8.

For an entity that is a reverse hybrid entity receiving a withholdable payment, you should obtain a Form

W-8BEN-E from the entity to establish its chapter 4 status. Additionally, with respect to a payment for which the entity is claiming a reduced rate of withholding for its partners, beneficiaries, or owners, as applicable, you have obtained from the entity a Form W-8IMY with applicable documentation with respect to claims of treaty benefits for reduced withholding made by partners, beneficiaries, or owners in the entity. Otherwise, withholding will apply under chapter 4 based on the presumptions under Regulations section 1.1473-1(f) regardless of whether otherwise valid treaty claims are made by such persons.

Due Diligence Requirements

You are responsible for ensuring that all information relating to the type of income for which Form W-8 is submitted is complete and appears to be accurate and, for an entity providing the form, includes a chapter 4 status (if required as described above). In general, you may rely on the information and certifications provided on the form (including the status of the beneficial owner as an individual, corporation, etc.) unless you have actual knowledge or reason to know that the information is unreliable or incorrect. You have reason to know that the information is unreliable or incorrect if you have knowledge of relevant facts or statements contained in the withholding certificate or other documentation that would cause a reasonably prudent person in your position to question the claims made. For example, if you have information in your records that contradicts information provided on the form, you may not rely on the form. If you know or have reason to know that any information is unreliable or incorrect, you must obtain a new Form W-8 or other appropriate documentation.

Reason to know. You have reason to know that a Form W-8 is unreliable or incorrect if the Form W-8 is incomplete with respect to any item that is relevant to the claims made, the form contains any information that is inconsistent with the claims made, the form lacks information necessary to establish that the beneficial owner is entitled to a reduced rate of withholding, or the withholding agent has other account information that is inconsistent with the claims made. See, however, the allowance to use other documentation to validate a Form W-8 for an inconsequential error on a Form W-8 described below in these instructions.

If you are a withholding agent that is a financial institution (as defined in Regulations section 1.1471-5(e)), insurance company, or a broker or dealer in securities that maintains an account for a direct account holder (beneficial owner) making a payment of U.S. source FDAP income to a direct account holder, you have reason to know that a Form W-8BEN or W-8BEN-E provided by the direct account holder is unreliable or incorrect for such payments if one or more of the following circumstances exist with respect to a claim of foreign status for chapter 3 or 4 purposes or a claim of treaty benefits. In that case, you must either request a new form or the additional documentation to substantiate the claims on the form. See Regulations section 1.1441-7(b)(3) for the limits on reason to know for the entities referenced in this paragraph for purposes of chapter 3. See Regulations section 1.1471-3(e)(4)(v) for when a withholding agent may rely on a code or classification under Regulations section

1.1471-3(c)(5)(ii)(B) to treat an entity as a foreign person for chapter 4 purposes (including the U.S. indicia relevant for such purposes). For participating FFI's documenting the status of account holders for purposes of the FFI's chapter 4 requirements, see Regulations section 1.1471-4(c).

A withholding agent described above may not rely on a Form W-8BEN or Form W-8BEN-E if:

1. The withholding agent has classified the account holder as a U.S. person in its account information, the Form W-8 has a current permanent residence address or a current mailing address in the United States, the withholding agent has a current residence or current mailing address in the United States as part of its account information, the account holder notifies the withholding agent of a new residence or mailing address in the United States, or, only to the extent described in Regulations section 1.1441-7(b)(5), the withholding agent has a U.S. telephone number as the sole telephone number for the account holder. However:

a. An individual who has provided a Form W-8BEN may be treated as a foreign person if:

- The withholding agent has in its possession or obtains documentary evidence (as described in Regulations section 1.1471-3(c)(5)(i)) (which does not contain a U.S. address) supporting the claim of foreign status, and the individual provides the withholding agent with a reasonable explanation, in writing, supporting his or her claim of foreign status,
- For a payment made outside the U.S. with respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)(1)), the withholding agent has in its possession or obtains documentary evidence establishing foreign status (as described in Regulations section 1.1471-3(c)(5)(i)) that does not contain a U.S. address,
- With respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)(1)), the withholding agent classifies the individual as a resident of the country where the obligation is maintained and is required to report payments to the individual annually to the tax authority of the country in which the obligation is maintained and that country has an income tax treaty or information exchange agreement in effect with the United States, or
- The withholding agent has classified the account holder as a U.S. person in its account information, and the withholding agent has in its possession or obtains documentary evidence (as described in Regulations section 1.1471-3(c)(5)(i)(B)) evidencing citizenship in a country other than the United States.

b. An entity that has provided a Form W-8BEN-E may be treated as a foreign person if the withholding agent does not know or have reason to know that it is a flow-through entity and:

- The withholding agent has in its possession or obtains documentation establishing foreign status (as described in Regulations section 1.1471-3(c)(5)(i) and as applicable to entities) that substantiates that the entity is actually organized or created under the laws of a foreign country, or
- For a payment made with respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)(1)), the withholding agent classifies the entity as a

resident of the country in which the account is maintained, the withholding agent is required to report a payment made to the entity annually to the tax authority of the country in which the account is maintained and that country has an income tax treaty or tax information exchange agreement in effect with the United States.

2. The form is provided with respect to an offshore obligation and the account holder has provided standing instructions directing the withholding agent to pay amounts from its account to an address in, or an account maintained in, the United States, unless the account holder provides a reasonable explanation in writing that supports its foreign status or provides documentary evidence (as described in Regulations section 1.1471-3(c)(5)(i)) supporting its foreign status.

3. The Form W-8BEN is provided by an individual and is used to establish foreign status and the withholding agent has, either on accompanying documentation or as part of its account information, an unambiguous indication of a place of birth for the individual in the United States, unless the withholding agent has in its possession or obtains documentary evidence (described in Regulations section 1.1471-3(c)(5)(i)(B)) evidencing citizenship in a country other than the United States and either:

- A copy of the individual's Certificate of Loss of Nationality of the United States, or
- A reasonable written explanation of the account holder's renunciation of U.S. citizenship or the reason the account holder did not obtain U.S. citizenship at birth.

4. The Form W-8 is used to establish residence in a treaty country and:

a. The permanent residence address is not in the treaty country or the withholding agent is notified of a new permanent residence address that is not in the treaty country. However, the beneficial owner may be treated as a resident of the treaty country if it provides a reasonable explanation for the permanent residence address outside the treaty country or the withholding agent has in its possession, or obtains, documentary evidence described in Regulations section 1.1471-3(c)(5)(i) that establishes residency in the treaty country.

b. The mailing address is not in the treaty country or the withholding agent has a mailing address that is not in the treaty country as part of its account information. However, the beneficial owner may be treated as a resident of the treaty country if:

- The withholding agent has in its possession, or obtains, documentary evidence supporting the claim of residence in the treaty country and the additional documentation does not contain an address outside the treaty country,
- The withholding agent has in its possession, or obtains, documentation that establishes that the beneficial owner is an entity organized in a treaty country (or an entity managed and controlled in a treaty country, if required by the applicable treaty),
- The withholding agent knows that the address outside the treaty country (other than a P.O. box or in-care-of address) is a branch of the account holder that is a resident of the treaty country, or
- The beneficial owner provides a written statement that reasonably establishes entitlement to treaty benefits.

c. The account holder has standing instructions for the withholding agent to pay amounts from its account to an address outside, or an account maintained outside, the treaty country unless the account holder provides (or has provided) a reasonable explanation, in writing, establishing the account holder's residency in the applicable treaty country or the withholding agent has in its possession or obtains documentary evidence (described in Regulations section 1.1471-3(c)(5)(i)) establishing the account holder's residence in the applicable treaty country.

For additional information on the standards of knowledge for chapter 3 purposes applicable to withholding agents for relying on a claim of foreign status or a claim of residency in a treaty country, see Regulations section 1.1441-7(b) (including special rules for accounts documented before July 1, 2014, including when a withholding agent is required to identify whether an individual has a U.S. place of birth for such an account).

For additional information on the standards of knowledge applicable to withholding agents for Forms W-8 provided for chapter 4 purposes, see Regulations section 1.1471-3(e).

Where required, a reasonable explanation supporting an individual's claim of foreign status means a written statement prepared by the individual, or, in the alternative, a checklist provided by the withholding agent and completed by the individual stating that the individual meets one of the requirements listed in Regulations section 1.1441-7(b)(12)(i) through (iv). See Regulations section 1.1441-7(b)(12) for purposes of chapter 3 and Regulations section 1.1471-3(e)(4)(viii) for purposes of chapter 4.

Dual claims. If you are making payments to a foreign entity that is simultaneously claiming a reduced rate of tax on its own behalf and on behalf of persons in their capacity as interest holders in that entity, you may, at your option, accept the dual claims even though you hold different withholding certificates that require you to treat the entity inconsistently for different payments or for different portions of the same payment, or you may choose to apply only the claim made by the entity, provided the entity may be treated as the beneficial owner of the income. If, however, inconsistent claims are made for the same portion of a payment, you may either reject both claims and request consistent claims or you may choose which reduction to apply. For partnerships that allocate effectively connected taxable income to partners that are foreign partnerships, the rules under section 1.1446-5 apply.

Requesting a New Form W-8

Request a new Form W-8:

- Before the expiration of the validity period of an existing Form W-8 (see [Period of Validity](#) below for more information);
- If the existing form does not support a claim of reduced rate for a type of income that the submitter of the form has not previously received or is incomplete with respect to any claim made on the form; or

- If you know or have reason to know of a change in circumstances that makes any information on the current form unreliable or incorrect for purposes of chapter 3 or 4 (to the extent applicable based on the claims made on the form). For limits on reason to know if you are a financial institution, insurance company, or broker or dealer in securities, see Regulations sections 1.1441-7(b)(3) (if you are a withholding agent with respect to a payment subject to chapter 3 withholding) and 1.1471-3(d)(4)(v) (if you are a withholding agent with respect to a withholdable payment).

Example. A foreign individual investor opens an account with a broker to purchase U.S. Treasury bonds and provides Form W-8BEN to obtain the portfolio interest exemption. The investor does not complete Part II of Form W-8BEN (because he is not claiming treaty benefits). Later, the investor purchases U.S. stock and claims treaty benefits on dividend income. The investor at that time completes a new Form W-8BEN providing the information required in Part II.

Period of Validity

Generally, a Form W-8 is valid from the date signed until the last day of the third succeeding calendar year. For example, a Form W-8BEN signed on September 30, 2015, remains valid through December 31, 2018. However, under certain conditions a Form W-8 will have an indefinite validity period, unless there has been a change in circumstances. For example, a Form W-8BEN-E provided by an entity to support its foreign status along with documentary evidence to support a claim made on the form. To determine the period of validity for a Form W-8 for purposes of chapter 3, see Regulations section 1.1441-1(e)(4)(ii). To determine the period of validity for a Form W-8 for purposes of chapter 4, see Regulations section 1.1471-3(c)(6)(ii). For the validity period of a pre-FATCA Form W-8 that may be relied upon by a withholding agent for chapter 4 purposes, see Regulations section 1.1471-3(d)(1).

Forms Received That Are Not Dated or That Contain Inconsequential Errors or Omissions

If a Form W-8 is valid except that the person providing the form has not dated the form, the withholding agent may date the form from the day it is received and measure the validity period from that date. A withholding agent generally may treat a withholding certificate as valid if it contains an error or omission that is inconsequential and the withholding agent has sufficient documentation on file to supplement the missing information. However, a failure to establish an entity type or make a required certification is not inconsequential. For example, if an entity beneficial owner receiving a withholdable payment selects a certified deemed-compliant FFI status on line 5 of Form W-8BEN-E but does not complete the corresponding required certifications in Part V, the form is invalid for chapter 4 purposes. On the other hand, for a Form W-8 for which the person signing the form does not also print a name before the signature when required on the form, the withholding agent need not treat the form as incomplete if the withholding agent has documentation or information supporting the identity of the person signing the form. See

Regulations sections 1.1441-1(b)(7)(iv) for chapter 3 purposes and 1.1471-3(c)(7)(i) for chapter 4 purposes for further information about the rules for withholding certificates that contain inconsequential errors.

Substitute Forms W-8

You may develop and use your own Form W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, or W-8IMY (a substitute form) if its content is substantially similar to the IRS's official Form W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, or W-8IMY (to the extent required by these instructions) and it satisfies certain certification requirements. You may develop and use a substitute form that is in a foreign language, provided that you make an English translation of the form and its contents available to the IRS upon request. You may combine Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY into a single substitute form. A form that satisfies these substitute forms requirements may be treated as a similar agreed form for purposes of an applicable Model 1 IGA, if the partner jurisdiction does not decline such treatment.

You may omit the chapter 4 certifications on your substitute form if such certifications are not required based on the payments made to the payees or account holders. You may not, however, omit the chapter 4 certifications if you are an FFI documenting the chapter 4 status of your account holders under your chapter 4 requirements or under an applicable IGA. You may choose to provide a substitute form that does not include all of the chapter 4 statuses provided on the Form W-8, but the substitute form must include any chapter 4 status for which withholding may apply, such as the categories for a nonparticipating FFI or passive NFFE.

You are also required to furnish instructions for the substitute form to the extent and manner provided in the official instructions for the official form.

You may incorporate a substitute Form W-8 into other business forms you customarily use, such as account signature cards, provided the required certifications are clearly set forth. However, you may not:

1. Use a substitute form that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a person may be subject to 30% withholding or backup withholding unless that person agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-8 is valid only if it contains the same penalties of perjury statement and certifications as the official forms and the required signature. However, if the substitute form is contained in some other business form, the words "information on this form" may be modified to refer to that portion of the business form containing the substitute form information. The design of the substitute form must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained in the form.

Content of Substitute Form

Form W-8BEN. The substitute Form W-8BEN must contain all of the information required in Part I, lines 1 through 7, and line 8. The certifications in Part II must be included in a substitute form only if treaty benefits are claimed, and then only to the extent that the certifications are required. For example, Form W-8BEN, line 10, special rates and conditions (applicable to a claim for treaty benefits), is not required if this form is being requested from an individual receiving a payment of U.S. source dividends from stocks that are actively traded on an established securities market.

Penalties of perjury statement. The design of the substitute Form W-8BEN must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: “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. individual and, if applicable, obtain a reduced rate of withholding.”

Non-IRS Form for Individuals

A withholding agent may also substitute its own form for an official Form W-8BEN, regardless of whether the substitute form is titled as a Form W-8. The form must include the name and address of the individual that is the payee or beneficial owner, all countries in which the individual is resident for tax purposes, the individual’s city and country of birth, and a tax identification number, if any, for each country of residence. The form may also request other information required for purposes of tax or anti-money laundering (AML) due diligence in the United States or in other countries.

Penalties of perjury statement. A non-IRS form for individuals must contain a signed and dated certification made under penalties of perjury that the information provided on the form is accurate and will be updated by the individual within 30 days of a change in circumstances that causes the form to become incorrect. However, the signed certification provided on a form need not be signed under penalties of perjury if the form is accompanied by documentary evidence that supports the individual’s claim of foreign status. Such documentary evidence may be the same documentary evidence that is used to support foreign status in the case of a payee whose account has U.S. indicia as described in Regulations sections 1.1471-3(e) and 1.1471-4(c)(4)(i)(A).

Form W-8BEN-E. The substitute Form W-8BEN-E must contain all of the information required in Part I, lines 1 through 6, and lines 8 and 9 if a U.S. or foreign TIN (or a GIIN) is required. The certifications in Part II must be included in a substitute form if you are making a withholdable payment to a branch or disregarded entity owned by the payee that is a class of FFI identified in Part II operating in a jurisdiction other than the jurisdiction of residency of the entity named in Part I of the form. See discussion regarding payments to branches or disregarded entities in [Further Notes for Validating Form](#)

[W-8BEN-E](#), earlier in these instructions. The certifications in Part III must be included only if treaty benefits are claimed, and then only to the extent that the certifications are required. See [Alternative Certifications Under an Applicable IGA](#), earlier in these instructions, for circumstances in which the chapter 4 certifications may be replaced with alternative certifications.

Penalties of perjury statement. The design of the substitute Form W-8BEN-E must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: “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.”

Form W-8ECI. The substitute Form W-8ECI must contain all of the information required in Part I other than line 9. The certifications in Part II of Form W-8ECI must be included in a substitute form.

Penalties of perjury statement. The design of the substitute Form W-8ECI must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: “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 that the income for which this form is provided is effectively connected with the conduct of a trade or business within the United States.”

Form W-8EXP. The substitute Form W-8EXP must contain all of the information required in Part I, lines 1 through 5, line 7, if a U.S. TIN is required, and line 8. The substitute Form W-8EXP must also contain all of the statements and certifications contained in Parts II and III as applicable with respect to the purpose for which the form is provided, but a specific statement needs to be included (in its entirety) only if it is relevant to the type of entity providing the form. For example, if the only beneficial owners a U.S. withholding agent has as account holders are foreign governments for purposes of both chapters 3 and 4, the withholding agent may use a substitute Form W-8EXP that contains the required information in Part I, plus the required statements and certifications from Parts II and III that are related to foreign governments, as opposed to the certifications for other types of entities that would otherwise be providing the Form W-8EXP.

Penalties of perjury statement. The design of the substitute Form W-8EXP must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same

manner as in the preceding sentence and must appear immediately above the single signature line: “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 foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession.”

Form W-8IMY. The substitute Form W-8IMY must contain all of the information required in Part I, lines 1 through 6, line 8 if a U.S. TIN is required, and line 9, if a GIIN is required. The information required in Part II must be included in a substitute form if you are making a withholdable payment to a branch or disregarded entity provided by the payee that is a class of FFI identified in Part II operating in a jurisdiction other than the jurisdiction of residence of the entity named in Part I of the form. See discussion regarding payments to branches or disregarded entities in [Further Notes for Validating Form W-8BEN-E](#), earlier in these instructions. The substitute Form W-8IMY must also contain all of the statements and certifications relevant to chapter 3 contained in Parts III through VIII if you are making a payment subject to withholding under chapter 3 and, except as otherwise indicated in the form’s instructions, the statements and certifications relevant to the chapter 4 status contained in Parts IX through XXVI for the intermediary or flow-through entity providing the form if you are making a withholdable payment or if you are an FFI documenting your account holders for purposes of chapter 4 or the applicable IGA. However, a specific part needs to be included (in its entirety) only if it is relevant. For example, if the only

intermediaries to which a U.S. withholding agent makes payments are qualified intermediaries that are participating FFIs, the withholding agent may use a substitute Form W-8IMY that contains only the required information from Part I (including line 9 to collect the intermediaries’ GIINs), plus the statements and certifications from Part III. A substitute Form W-8IMY must also incorporate the same attachments as the official form (such as a withholding statement and beneficial owner documentation, to the extent otherwise required). A withholding agent may also include any information in a substitute Form W-8IMY, or require any information to be associated with the form, that is reasonably related to his obligation to withhold and correctly report payments.

Penalties of perjury statement. The design of the substitute Form W-8IMY must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: “The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish: 1) your status as a qualified intermediary, a nonqualified intermediary, a specific type of U.S. branch, a withholding foreign partnership, a withholding foreign trust, a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust; 2) your chapter 4 status; and/or 3) your status as a qualified securities lender.”

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

(Rev. February 2014)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.

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

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- A person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner		2 Country of citizenship	
3 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	
4 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		6 Foreign tax identifying number (see instructions)	
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)	

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

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

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named 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 is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here



Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

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Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

▶ Section references are to the Internal Revenue Code.
▶ Information about Form W-8ECI and its separate instructions is at www.irs.gov/formw8eci.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Note. Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business (see instructions).

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN or W-8BEN-E
- 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 the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8EXP

Note. These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.

- A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States) W-8BEN-E or W-8IMY
- A person acting as an intermediary W-8IMY

Note. See instructions for additional exceptions.

Instead, use Form:

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
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3 Name of disregarded entity receiving the payments (if applicable)

4 Type of entity (check the appropriate box):	<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Government	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	
	<input type="checkbox"/> Complex trust	
	<input type="checkbox"/> Central bank of issue	

5 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

6 Business address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state, and ZIP code	

7 U.S. taxpayer identification number (required—see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	8 Foreign tax identifying number
--	----------------------------------

9 Reference number(s) (see instructions)	10 Date of birth (MM-DD-YYYY)
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11 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States. (attach statement if necessary)
.....
.....
.....

Part II 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:

- I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States,
- The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year, **and**
- The beneficial owner is not a U.S. person.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

Signature of beneficial owner (or individual authorized to sign for the beneficial owner)	Print name	Date (MM-DD-YYYY)
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I certify that I have the capacity to sign for the person identified on line 1 of this form.

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Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting

(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

▶ Information about Form W-8EXP and its separate instructions is at www.irs.gov/formw8exp.
▶ Section references are to the Internal Revenue Code.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

Instead, use Form:

- A foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8BEN-E or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN or W-8BEN-E
- A foreign partnership or a foreign trust W-8BEN-E or W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization	2 Country of incorporation or organization
------------------------	--

3 Type of entity	<input type="checkbox"/> Foreign government <input type="checkbox"/> International organization <input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign)	<input type="checkbox"/> Foreign tax-exempt organization <input type="checkbox"/> Foreign private foundation <input type="checkbox"/> Government of a U.S. possession
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4 Chapter 4 Status (FATCA status):

<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). <input type="checkbox"/> Nonreporting IGA FFI. Complete Part III. <input type="checkbox"/> Territory financial institution. Complete Part III. <input type="checkbox"/> International organization.	<input type="checkbox"/> Foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue. Complete Part III. <input type="checkbox"/> Exempt retirement plan of foreign government. Complete Part III. <input type="checkbox"/> 501(c) organization. Complete Part III. <input type="checkbox"/> Passive NFFE. Complete Part III. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part III.
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5 Permanent 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
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6 Mailing address (if different from above).

City or town, state or province. Include postal or ZIP code where appropriate.	Country
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7 U.S. TIN, if required (see instructions)	8a <input type="checkbox"/> GIIN	b <input type="checkbox"/> Foreign TIN (see instructions)
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9 Reference number(s) (see instructions)

Part II Qualification Statement for Chapter 3 Status

10 For a foreign government:

a I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.
Check box 10b or box 10c, whichever applies:

b The entity identified in Part I is an integral part of the government of _____.

c The entity identified in Part I is a controlled entity of the government of _____.

11 For an international organization:

I certify that:

- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) and
- The payments are within the scope of the exemption granted by section 892.

12 For a foreign central bank of issue (not wholly owned by the foreign sovereign):

I certify that:

- The entity identified in Part I is a foreign central bank of issue,
- The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, and
- The payments are within the scope of the exemption granted by section 895.

Part II Qualification Statement for Chapter 3 Status *(continued)***13 For a foreign tax-exempt organization, including foreign private foundations:**

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, attach a statement identifying the amounts.

Check either box 13a or box 13b:

- a** I certify that the entity identified in Part I has been issued a determination letter by the IRS dated _____ that is currently in effect and that concludes that it is an exempt organization described in section 501(c).
- b** I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

For section 501(c)(3) organizations only, check either box 13c or box 13d:

- c** If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).
- d** If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.

14 For a government of a U.S. possession:

- I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

Part III Qualification Statement for Chapter 4 Status (if required)**15 For a nonreporting IGA FFI:**

- I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____
 - Is treated as a _____ under the provisions of the applicable IGA (see instructions); **and**
 - If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN:
▶ _____

16 For a territory financial institution:

I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

17 For a foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue:

I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

18 For an exempt retirement plan of a foreign government:

- I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA) to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA) to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

19 For a 501(c) organization:

I certify that the entity identified in Part I is an entity described in section 501(c) but is not an insurance company described in section 501(c)(15).

20 For a passive NFFE:

- a** I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States).

Check box 20b or 20c, whichever applies.

- b** I further certify that the entity identified in Part I has no substantial U.S. owners, **or**
- c** I further certify that the entity identified in Part I has provided a statement including the name, address, and TIN of each substantial U.S. owner of the NFFE (see instructions).

21 Name of sponsoring entity: _____

- I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 21.

Part IV 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 organization for which I am signing is the beneficial owner of the income and other payments to which this form relates,
- The beneficial owner is not a U.S. person,
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, **and**
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

**Sign
Here** ▶

Signature of authorized official

Print name

Date (MM-DD-YYYY)

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

Do not use this form for:

Instead, use Form:

- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN or W-8BEN-E
- A hybrid entity claiming treaty benefits on its own behalf W-8BEN-E
- A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A disregarded entity with a single foreign owner that is the beneficial owner of the income to which this form relates. Instead, the single foreign owner should use W-8BEN, W-8ECI, or W-8BEN-E
- 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 the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8EXP
- U.S. entity or U.S. citizen or resident W-9
- A foreign person documenting themselves for purposes of section 6050W W-8BEN, W-8BEN-E, or W-8ECI

Part I Identification of Entity

1 Name of individual or organization that is acting as intermediary	2 Country of incorporation or organization
---	--

3 Name of disregarded entity (if applicable)

4 Chapter 3 Status:

<input type="checkbox"/> Qualified intermediary. Complete Part III. <input type="checkbox"/> Nonqualified intermediary. Complete Part IV. <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> U.S. branch. Complete Part VI. <input type="checkbox"/> Withholding foreign partnership. Complete Part VII.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII. <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.
---	---

5 Chapter 4 Status:

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or limited branch). Complete Part IX (if applicable). <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"/> Territory financial institution. Complete Part V. <input type="checkbox"/> Sponsored FFI that has not obtained a GIIN (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part XII. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part XV.	<input type="checkbox"/> Owner-documented FFI. Complete Part XI. <input type="checkbox"/> Restricted distributor. Complete Part XVI. <input type="checkbox"/> Foreign central bank of issue. Complete Part XVII. <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XVIII. <input type="checkbox"/> Exempt retirement plans. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XX. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XXI. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVII.
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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, if required ▶

QI-EIN WP-EIN WT-EIN EIN SSN or ITIN

9 GIIN (if applicable)

10 Reference number(s) (see instructions)

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 branch (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

- 13**
- GIIN (if any) ▶

Chapter 3 Status Certifications**Part III Qualified Intermediary**

- 14a** (All qualified intermediaries check here) I certify that the entity identified in Part I (or branch, if relevant):
- Is a qualified intermediary and is not acting for its own account with respect to the account(s) identified on line 10 or in a withholding statement associated with this form; **and**
 - Has provided or will provide a withholding statement, as required, for purposes of chapters 3 and 4 that is subject to the certifications made on this form.
- Check all that apply:**
- b** I certify that the entity identified in Part I of this form is not providing a withholding statement associated with this form because it assumes primary withholding responsibility for purposes of chapters 3 and 4, and either:
- Primary Form 1099 reporting and backup withholding responsibility; or
 - Reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains and that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting.
- c** I certify that the entity identified in Part I of this form assumes primary withholding responsibility under chapters 3 and 4 with respect to payments made to each account identified on this line 14c (or on an attachment to this form) ▶ _____
- d** I certify that the entity identified in Part I of this form assumes primary Form 1099 reporting and backup withholding responsibility with respect to payments made to each account identified on this line 14d or on an attachment to this form or reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains and that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting ▶ _____
- e** I certify that the entity identified in Part I of this form does **NOT** assume primary Form 1099 reporting and backup withholding responsibility and is using this form to transmit Forms W-9 with respect to each account(s) held by a U.S. non-exempt recipient identified on this line 14e or in a withholding statement associated with this form ▶ _____
- If the entity identified on Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form (check all that apply):
- (i)** I certify that the entity meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.
- (ii)** To the extent the entity is providing a withholding statement that includes a chapter 4 withholding rate pool of U.S. payees that are accountholders of an intermediary or flow-through entity receiving a payment from the entity identified on line 1, I certify that the entity on line 1 has obtained or will obtain documentation sufficient to establish each such intermediary or flow-through entity's status as a participating FFI, registered deemed-compliant FFI, or FFI that is a qualified intermediary.
- f** I certify that the entity identified in Part I of this form is acting as Qualified Securities Lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

Part IV Nonqualified Intermediary**Check all that apply:**

- 15a** (All nonqualified intermediaries and qualified intermediaries that are not acting in their capacity as such check here) I certify that the entity identified in Part I of this form is not acting as a qualified intermediary with respect to each account(s) for which this form is provided and is not acting for its own account.
- b** I certify that the entity identified in Part I of this form is using this form to transmit withholding certificates and/or other documentation and has provided, or will provide, a withholding statement, as required.
- c** I certify that the entity identified in Part I of this form meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.
- d** I certify that the entity identified in Part I of this form is acting as a Qualified Securities Lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

Part V Territory Financial Institution

16 a I certify that the entity identified in Part I is a financial institution (other than an investment entity that is not also a depository institution, custodial institution, or specified insurance company) that is incorporated or organized under the laws of a possession of the United States.

Check whichever box applies:

- b** I further certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person for purposes of chapters 3 and 4 with respect to any payments associated with this withholding certificate.
- c** I further certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom it receives a payment; **and**
 - Has provided or will provide a withholding statement, as required.

Part VI Certain U.S. Branches

17 a I certify that the entity identified in Part I is receiving payments that are not effectively connected with the conduct of a trade or business in the United States.

Check whichever box applies:

- b** I certify that the entity identified in Part I is a U.S. branch of a foreign bank or insurance company described in Regulations section 1.1441-1(b)(2)(iv)(A) that is a participating FFI (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or NFFE that is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this withholding certificate.
- c** I certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom the branch receives a payment; **and**
 - Has provided or will provide a withholding statement, as required.

Part VII Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)

18 I certify that the entity identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with the terms of its WP or WT agreement.

Part VIII Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

- 19** I certify that the entity identified in Part I:
- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States; **and**
 - Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.

Chapter 4 Status Certifications**Part IX Nonparticipating FFI with Exempt Beneficial Owners**

20 I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners.

Part X Sponsored FFI That Has Not Obtained a GIIN

21 a Name of sponsoring entity: ► _____

Check whichever box applies.

- b** I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Is not a QI, WP, or WT; **and**
 - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- c** I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
 - Is not a QI, WP, or WT;
 - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
 - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part XI Owner-Documented FFI

Note. This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.

- 22a** I certify that the FFI identified in Part I:
- Does not act as an intermediary;
 - Does not accept deposits in the ordinary course of a banking or similar business;
 - Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Is not affiliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - Does not maintain a financial account for any nonparticipating FFI.

Check whichever box applies:

- b** I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement (including any applicable owner documentation) that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
- c** I certify that the FFI identified in Part I:
- Has provided, or will provide, an auditor's letter, signed no more than four years prior to the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2) and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement and Form W-9, with applicable waivers, as described in Regulations section 1.1471-3(d)(6)(iv).

Part XII Certified Deemed-Compliant Nonregistering Local Bank

- 23** I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
 - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
 - Does not solicit account holders outside its country of organization;
 - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
 - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part XII.

Part XIII Certified Deemed-Compliant FFI with Only Low-Value Accounts

- 24** I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
 - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
 - Neither the FFI nor the FFI's entire expanded affiliated group, if any, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part XIV Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

- 25a** Name of sponsoring entity: ► _____
- b** I certify that the FFI identified in Part I:
- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
 - Is not a QI, WP, or WT;
 - Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified in line 25a; **and**
 - Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity that owns 100 percent of the equity interests in the FFI identified in Part I and is itself a sponsored FFI).

Part XV Certified Deemed-Compliant Limited Life Debt Investment Entity

- 26** I certify that the FFI identified in Part I:
- Was in existence as of January 17, 2013;
 - Issued all classes of its debt or equity interests to investors on or before January 17, 2013 pursuant to a trust indenture or similar agreement; **and**
 - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-4(f)(2)(iv)).

Part XVI Restricted Distributor

- 27a** (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is a FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check whichever box applies:

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs, or will transfer the securities to a distributor that is a participating FFI reporting Model 1 FFI, or reporting Model 2 FFI.

Part XVII Foreign Central Bank of Issue

- 28** I certify that the entity identified in Part I is treated as the beneficial owner of the payment solely for purposes of chapter 4 under Regulations section 1.1471-6(d)(4).

Part XVIII Nonreporting IGA FFI

- 29** I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an IGA between the United States and _____;
 - Is entitled to the provisions of the IGA because the entity (or relevant branch) is considered a _____ under the provisions of the applicable IGA; **and**
 - If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN:
▶

Part XIX Exempt Retirement Plans**Check whichever box applies.**

- 30a** I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force;
 - Is operated principally to administer or provide pension or retirement benefits; **and**
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b** I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - No single beneficiary has a right to more than 5% of the FFI's assets;
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c** I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers, each of which is not an investment entity or passive NFFE.
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.
- d** I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e** I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XX Excepted Nonfinancial Group Entity

- 31 I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XXI Excepted Nonfinancial Start-Up Company

- 32 I certify that the entity identified in Part I:
- Was formed on (or in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE; **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XXII Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 33 I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan or reorganization, or filed for bankruptcy on the following date: _____
 - Has not been engaged during the past 5 years in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has provided, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**Check whichever box applies:**

- 34a I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____
- b I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
 - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
 - The name of the securities market on which the stock is regularly traded is ► _____

Part XXIV Excepted Territory NFFE

- 35 I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
 - The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business,
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others, and
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

- 36 I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
 - Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
 - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly). See the instructions for the definition of passive income.

Part XXVI Passive NFFE

37 I certify that the entity identified in Part I:

- Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being engaged) primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract); **and**
- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required.

Part XXVII Sponsored Direct Reporting NFFE

38 Name of sponsoring entity: _____

39 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 38.

Part XXVIII 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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here 

Signature of authorized official

Date (MM-DD-YYYY)

Form **W-8IMY** (Rev. 4-2014)