

Form **W-8BEN-E**

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

(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ See separate instructions. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-XXXX

Do NOT use this form for:

Instead use Form:

- U.S. entity or U.S. citizen or resident W-9
- Any foreign individual W-8BEN (Individual)
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Note: These entities should use Form W8-BEN-E if they are claiming treaty benefits.

- Any person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of organization that is the beneficial owner		2 Country of incorporation or organization (do not abbreviate)	
3 Chapter 3 Status (Must check one box only):			
<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate
	<input type="checkbox"/> Private foundation		<input type="checkbox"/> Partnership
			<input type="checkbox"/> Government
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? <input type="checkbox"/> Yes <input type="checkbox"/> No			
4 Chapter 4 Status (Must check one box only unless otherwise indicated) (see instructions for details)			
<input type="checkbox"/> Nonparticipating FFI (including limited branch or affiliate of participating FFI)	<input type="checkbox"/> Excepted start-up company. Complete Part XIV.		
<input type="checkbox"/> Participating FFI. Complete Part IV.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XV.		
<input type="checkbox"/> Registered deemed-compliant FFI. Complete Part IV.	<input type="checkbox"/> Excepted hedging/financing center of non-financial group. Complete Part XVI.		
<input type="checkbox"/> Owner-documented FFI. Complete Part V.	<input type="checkbox"/> Restricted distributor. Complete Part XVII.		
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part VI.	<input type="checkbox"/> Territory financial institution. Complete Part XVIII.		
<input type="checkbox"/> Certified deemed-compliant non-profit organization. Complete Part VIII.	<input type="checkbox"/> Publicly traded NFFE. Complete Part XIX.		
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part IX.	<input type="checkbox"/> Affiliate of publicly traded NFFE. Complete Part XX.		
<input type="checkbox"/> Foreign government or government of U.S. possession.	<input type="checkbox"/> Excepted Territory NFFE. Complete Part XXI.		
<input type="checkbox"/> Foreign central bank of issue. Complete Part X.	<input type="checkbox"/> Active NFFE. Complete Part XXII.		
<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XII.	<input type="checkbox"/> Passive NFFE. Complete Part XXIII.		
<input type="checkbox"/> Excepted nonfinancial holding company. Complete Part XIII.	<input type="checkbox"/> Not applicable (merchant submitting this form solely for purposes of Section 6050W)		
<i>May check one or both of the following:</i>			
<input type="checkbox"/> Certified deemed-compliant retirement plan. Complete Part VII.	<input type="checkbox"/> Exempt retirement funds. Complete Part XI.		
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 (do not abbreviate)	
6 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)	
7 U.S. taxpayer identification number, if required (see instructions)		8 Foreign tax identifying number (see instructions)	
<input type="checkbox"/> FFI-EIN <input type="checkbox"/> QI-EIN <input type="checkbox"/> EIN			
9 Reference number(s) (see instructions)			

Part II Claim of Tax Treaty Benefits (if applicable)

- 10** I certify that (check all that apply)
- a** The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- b** The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- c** The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
- 11** **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 10a above to claim a _____ % rate of withholding on (specify type of income): _____ .
Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts

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

Part IV Participating FFI or Registered Deemed-Compliant FFI (see instructions)

- 13** I certify that the entity identified in Part I:
- Has the following active FATCA ID _____; and
 - Is not submitting this form for payments or an account belonging to a limited branch of an FFI.

Part V Owner Documented FFI (see instructions)

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

- 14a** (All owner documented FFIs check here) 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 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;
 - Does not maintain a financial account for any nonparticipating FFI; and
 - Does not issue debt which constitutes a financial account to any person in excess of \$50,000.

Check box 14b or 14c, whichever applies:

- b** I certify that the FFI identified in Part I:
- Has provided, or will provide, valid documentation (including waivers), as required, associated with each individual, specified U.S. person, owner-documented FFI, exempt beneficial owner, or NFFE that holds, directly or indirectly, an interest in the FFI identified in Part I; and
 - Has provided, or will provide, an FFI owner reporting statement that contains the name, address, TIN (if any), entity tax classification, and the type of documentation provided (when required) for every person that owns an equity interest in the owner documented FFI, each person's Chapter 4 status, the percentage that each owner owns of the owner documented FFI, and any other information the withholding agent requests to fulfill its obligations.
- c** I certify that the FFI identified in Part I:
- Has provided, or will provide, an auditor's letter, signed within one year of 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, that the FFI meets all the requirements to be an owner-documented FFI, and that no owner that owns a direct or indirect interest in the payee is a nonparticipating FFI, specified U.S. person, or passive NFFE with any substantial U.S. owners.

Part VI Certified Deemed-Compliant Nonregistering Local Bank (see instructions)

- 15** I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank in its country of incorporation or organization;
 - Engages primarily in the business of making loans and taking deposits from unrelated retail customers;
 - Is licensed to conduct business in its country of incorporation or organization and has no fixed place of business outside such country;
 - Does not solicit account holders outside its country of organization;
 - 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;
 - Is required under the tax laws of the country in which it is organized to perform either information reporting or withholding of tax with respect to resident accounts (unless all accounts maintained by the bank and the affiliates in its expanded affiliated group have a value or account balance of \$50,000 or less (as determined after applying applicable account aggregation rules));

Part VI Certified Deemed-Compliant Nonregistering Local Bank (see instructions) (continued)

- 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 bank identified in Part I and that meets the requirements set forth in this Part VI; **and**
- Has provided the withholding agent with either a current audited financial statement or, if the bank has no such statement, an unaudited financial statement or other similar financial document that supports the claim that it operates solely as a bank and does not contradict the certifications made in this Part VI.

Part VII Certified Deemed-Compliant Retirement Plan (see instructions)

16a (All certified deemed-compliant retirement funds check here) I certify that the FFI identified in Part I:

- Is organized for the provision of retirement or pension benefits under the law of the country in which it is established or in which it operates; **and**
- Has provided the withholding agent with an organizational document that generally supports the certifications made in this Part VII.

Check box 16b or 16c, whichever applies:

b I further certify that with respect to the FFI identified in Part I:

- All contributions to the FFI (other than transfers of assets from accounts described in §1.1471-5(b)(2)(i)(A) or funds described in this Part VII or Part XI) are employer, government, or employee contributions that are limited by reference to earned income;
- No single beneficiary has a right to more than 5% of the FFI's assets; **and**

• Contributions to the FFI that would otherwise be subject to tax under the laws of the jurisdiction where the FFI is established or operates are deductible or excluded from gross income attributable to the beneficiary, the taxation of investment income attributable to the beneficiary is deferred under the laws of such jurisdiction, or 50% or more of the total contributions to the FFIs (other than transfers from plans described in this Part VII or Part XI) are from the government and/or an employer.

c I further certify that with respect to the FFI identified in Part I:

- The FFI has fewer than 20 participants;
- The FFI is sponsored by an employer that is not an FFI 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, and is not a passive NFFE described in Part XXIII;
- Contributions to the FFI (other than transfers from plans described in this Part VII or Part XI) are limited by reference to earned income;
- Participants who are not residents of the country in which the FFI is organized are not entitled to more than 20% of the FFI's assets; **and**
- No participant that is not a resident of the country in which the FFI is organized is entitled to more than \$250,000 of the FFI's assets.

Part VIII Certified Deemed-Compliant Non-Profit Organization (see instructions)

17 I certify that the FFI identified in Part I is a non-profit organization and has provided a letter from counsel concluding that it meets the following requirements:

- The FFI is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The FFI is exempt from income tax in its country of residence;
- The FFI has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- The applicable laws of the FFI's country of residence or the FFI's formation documents do not permit any income or assets of the FFI to be distributed to, or applied for the benefit of, a private person or non-charitable FFI other than pursuant to the conduct of the FFI's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the FFI has purchased; **and**
- The applicable laws of the FFI's country of residence or the FFI's formation documents require that, upon the FFI's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part VIII or escheats to the government of the FFI's country of residence or any political subdivision thereof.

Part IX Certified Deemed-Compliant FFI with Only Low-Value Accounts (see instructions)

18 I certify that the FFI identified in Part I:

- Accepts deposits in the ordinary course of a banking or similar business and/or holds, as a substantial portion of its business, financial assets for the account of others;
- 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;
- 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;
- 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);
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year;
- Has provided an organizational document supporting the claim that it accepts deposits in the ordinary course of a banking or similar business and/or holds as a substantial portion of its business financial assets for the account of others; **and**
- Has provided a current audited financial statement (or if such statement is not available, an unaudited financial statement or similar financial document) for the FFI and all members of its expanded affiliated group, if any, supporting the claim that the FFI and all members of the expanded affiliated group in total, have \$50 million or less in total assets and that does not contradict the claim that the FFI has only low-value accounts.

Part X Central Bank (see instructions)

- 19 I certify that the entity identified in Part I is the beneficial owner of the payment and is submitting this form only for transactions in which it fulfills its role as a central bank of issue and not for those in which it functions as a commercial bank.

Part XI Exempt Retirement Fund (see instructions)

- 20a (All exempt retirement plans check here) I certify that the entity identified in Part I:
- Is the beneficial owner of the payment; **and**
 - Has either made a valid claim for treaty benefits under the pension plan article of a treaty or has provided an organizational document that generally supports the claim of status as an exempt retirement plan.

Check box 20b or 20c, whichever applies:

- b 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 and is generally exempt from income taxation in that country;
 - Is operated principally to administer or provide pension or retirement benefits; **and**
 - Is entitled to benefits under the treaty on income that the fund derives from U.S. sources as a resident of the other country that satisfies any applicable limitation on benefits requirement.
- c I certify that the entity identified in Part I:
- Is formed for the provision of retirement or pension benefits under the law of the country in which it is established;
 - Receives all of its contributions (other than transfers of assets from accounts described in §1.1471-5(b)(2)(i)(A) or funds described in this Part XI or Part VII) from government, employer, or employee contributions that are limited by reference to earned income;
 - Does not have a single beneficiary with a right to more than 5% of the entity's assets; **and**
 - Is exempt from tax on investment income under the laws of the country in which it is established or in which it operates due to its status as a retirement or pension plan, or receives 50% or more of its total contributions (other than transfers of assets from accounts described in §1.1471-5(b)(2)(i)(A) or funds described in this Part VII or Part XI) from the government and/or the employer.

Part XII Entity Wholly Owned by Exempt Beneficial Owners (see instructions)

- 21 I certify that the entity identified in Part I:
- Is 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;
 - Is the beneficial owner of the payment;
 - Is wholly owned by entities described in §1.1471-6(b), (c), (d), (e), and/or (f);
 - Has provided an owner reporting statement, as required; **and**
 - Has provided documentation for every owner of the entity establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), and/or (f), without regard to whether such owners are beneficial owners.

Part XIII Excepted Nonfinancial Holding Company (see instructions)

- 22 I certify that the entity identified in Part I:
- Operates as a holding company, substantially all of the activities of which are to own (in whole or in part) the outstanding stock of one or more subsidiaries that engage in trades or businesses;
 - Has no subsidiary that is a financial institution; **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 the purpose of which is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIV Excepted Start-Up Company (see instructions)

- 23 I certify that the entity identified in Part I:
- Was formed on _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history;
 - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **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 XV Excepted Nonfinancial Entity in Liquidation or Bankruptcy (see instructions)

- 24 I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____
 - During the past 5 years has not been engaged in business as a financial institution;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, 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 XVI Excepted Hedging / Financing Center of a Nonfinancial Group (see instructions)

- 25 I certify that the entity identified in Part I:
- Engages primarily in financing and hedging transactions with or for members of its expanded affiliated group that are not financial institutions;
 - Does not provide financing or hedging services to non-affiliates; **and**
 - Is a member of an expanded affiliated group that is primarily engaged in a business other than that of a financial institution.

Part XVII Restricted Distributor (see instructions)

- 26a (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 unrelated customers and no more than half of its customers are related persons;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is a FATF-compliant country);
 - 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;
 - Does not distribute any securities to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 26b or 26c, whichever 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 prohibition on the sale of securities to U.S. entities and U.S. resident individuals.
- c Is currently bound by a distribution agreement that contained a prohibition on the sale of securities to U.S. entities and U.S. resident individuals 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 Treas. Reg. §1.1471-4(c) applicable to preexisting accounts and has redeemed any securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XVIII Territory Financial Institution (see instructions)

- 27 I certify that the entity identified in Part I:
- Is a financial institution that is incorporated or organized under the laws of a possession of the United States; **and**
 - Either:
 - 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.

Part XIX Publicly Traded NFFE (see instructions)

- 28 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 _____ (name one securities exchange upon which the stock is regularly traded).

Part XX Affiliate of a Publicly Traded NFFE (see instructions)

- 29 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 an affiliate of an entity the stock of which is regularly traded on an established exchange;
 - The name of the affiliate, the stock of which is regularly traded on an established exchange, is _____; **and**
 - The name of the exchange on which the stock is regularly traded is _____.

Part XXI Excepted Territory NFFE (see instructions)

- 30 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:
 - 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, or
 - 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 was organized or incorporated.

