

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding  
(Substitute Form W-8BEN)**

**Identification of Beneficial Owner**

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization (or N/A)
3 Type of beneficial owner: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded <input type="checkbox"/> Partnership <input type="checkbox"/> Simple Trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate    Entity <input type="checkbox"/> International    Organization <input type="checkbox"/> Control bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private Foundation <input type="checkbox"/> Government	
4 Permanent residence address (street, apt. or suite no., or rural route) <b>Do not use a P.O. box or in-care-of address.</b>	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference or Account number(s) (optional)	

**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 am authorized to sign for the beneficial owner) or all the income to which this form relates,
- ◆ The beneficial owner is not a U.S. person,
- ◆ The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, and
- ◆ For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

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

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

**Sign Here ▶**

Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (mm/dd/yyyy)	Capacity in which acting
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**Instructions.** This is a substitute form for the official IRS Form W-8BEN. This may not be adequate for all circumstances. You may need to file an official W-8BEN or refer to its more detailed instructions, both of which may be obtained from the IRS. For example, you should not use this form of the following: a U.S. person or resident alien; a person claiming an exemption under an income tax treaty between the U.S. and country of residence; a person claiming income from a notional principal contract that is not effectively connected with conduct of a business in the U.S.; a person claiming an exemption from withholding on income effectively connected with the conduct of a business in the U.S.; a withholding foreign partnership; a foreign government; an international organization; a foreign central bank of issue; a foreign tax-exempt organization; a foreign private foundation; or an intermediary receiving payment as a custodian, broker, nominee, trustee or executor, or other type of agent. (Section references are to the Internal Revenue Code.)

**Purpose of Form.** If you receive certain types of income, you must provide this form to establish that you are a foreign person and claim that you are the beneficial owner for which this form is being provided.

You may also be required to submit Form W-8BEN or substitute form to claim an exception from domestic information reporting and backup withholding, including for certain types of income that are not subject to foreign-person withholding. Such income includes, among other things, bank deposit interest.

**Who must file.** You must give this form to the withholding agent or payer if you are a foreign person and you are the beneficial owner of an amount subject to withholding. Submit the form when requested by the withholding agent or payer. **DO NOT** send this form to the IRS.

*Note: If you own the income or account jointly with one or more other persons, the income or account will be treated by the withholding agent as owned by a foreign person only if this form is provided by all of the owners. If a withholding agent or payer does not receive a Form W-8BEN from all of the joint owners or if it receives a Form W-9 from any of the joint owners, the payment must be treated as made to a U.S. person.*

**Foreign person.** A foreign person includes a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person that is not a U.S. person. Any individual who is not a citizen or resident of the United States is a nonresident alien individual.

**Beneficial owner.** The beneficial owner is the person who is the owner of the income for tax purposes and who beneficially owns the income. Thus, a person receiving income as a nominee, custodian, or agent for another person is not the beneficial owner of the income. Generally, a person is treated as the owner of the income to the extent it is required under U.S. tax principles to include the amount paid in gross income on a tax return. A person who is the person a conduit entity whose participation in a transaction can be disregarded. Generally, the principles of section 7701(1) and Regulations section 1.833-3 apply to determine if a person is a conduit entity.

The beneficial owners of income paid to a partnership are those persons who, under U.S. tax principles, are the owners of the income for tax purposes in their separate or individual capacities and who beneficially own the income. Generally, the beneficial owners of income paid to a partnership are the partners, other than a partner that is itself a partnership or a conduit. (If a partner is a partnership or conduit, the beneficial owner is the first person in the chain of ownership that is not itself a partnership or a conduit. See Form W-81MY.)

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

**Permanent Residence Address.** Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. **Do not** show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you are an individual who does not have a tax residence in any country, your permanent residence is where you normally reside. If you are not an individual and you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.

**U.S. Taxpayer Identification Number (TIN).** If you do not have, and are not eligible to obtain, and SSN, you may apply for an ITIN using Form W-7, Application for IRS Individual Taxpayer Identification Number. You **must** provide a TIN if you are a foreign trust or estate. *Note: You may want to obtain and provide a TIN on this form even though it is not required.*

**Certification.** If a Form W-8BEN is completed by an agent acting under a duly authorized power of attorney, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form.

**Change in circumstances.** If a change in circumstances makes any information on the form you have submitted, incorrect, you must notify the withholding agent or payer within 30 days of the change in circumstances and you must file a new form. If you use this form to certify that you are a foreign person, a change of address to an address in the United States is a change in circumstances. Generally, a change of address within the same foreign country or to another foreign country is not a change of circumstances. You must notify the withholding agent or payer within 30 days of becoming a U.S. citizen or resident. You may be required to provide a Form W-9.

**Expiration of Form W-8BEN.** Generally, a Form W-8BEN provided without a U.S. taxpayer identification number (TIN) will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. A Form W-8BEN furnished with a U.S. TIN will remain in effect until a change in circumstances makes any information on the form incorrect. A Form W-8BEN containing a U.S. TIN remains valid for as long as the filer's status and the information relevant to the filer's certification on the form remains unchanged.