

**SUBSTITUTE FORM
W-8BEN**

**Certificate of Foreign Status of Beneficial Owner
for United States Tax Withholding**

OMB No. 1545-1621

Do not use this for:

- A U.S. citizen or other U.S. person, including a resident alien individual (see IRS Publication 515 or 519 for definition of resident alien) W-9
 - A person claiming that income is effectively connected with the conduct of a trade or business in the United States..... W-8ECI
 - **NOTE: In addition to the form indicated, these entities may also provide Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding:**
 - A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions).....W-8ECI or 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 income or that is claiming the applicability of sections(s)115(2), 501(c) , 892, 895, or 1443(b)(see instructions)..... W-8ECI or W-8EXP
 - A person acting as an intermediary.....W-8IMY
- NOTE: See instructions for additional exceptions to using Form W-8BEN.

Instead use Forms:

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 (Do not abbreviate) <i>Note: If you are an individual, enter N/A for "not applicable"</i>
<input type="text"/>	<input type="text"/>

3 Type of beneficial owner (Check only one box) Individual Corporation Disregarded Entity Partnership Simple Trust Grantor Trust
 Complex Trust Estate Government International Organization Central Bank of Issue Tax-Exempt Organization Private Foundation

4 Permanent Residence Address. DO NOT USE a P.O. Box, "care of" or U.S. Mailing Address <i>NOTE: A permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax</i>	Street, Apartment or Suite No., or Rural Route			
	<input type="text"/>			
	City or Town	State or Province	Postal Code	Country (Do not abbreviate)
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

5 Mailing Address (If different than above)	Street, Apartment or Suite No., or Rural Route			
	<input type="text"/>			
	City or Town	State or Province	Postal Code	Country (Do not abbreviate)
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

6. U.S. taxpayer identification number, if any	7. Foreign tax identifying number, if any	8. Reference number(s) <BETA-ACCT - Office Use Only>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Part II: Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply, and do not abbreviate any country name):

- A.** The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
- B.** If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- C.** 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).

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a 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 beneficial owner (or am authorized to sign for the beneficial owner) of 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 (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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, 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.

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

➤ **Sign Here**

Date

Capacity in which acting

AFFIDAVIT OF UNCHANGED STATUS – SIGNATURE REQUIRED. Under penalties of perjury, I declare that the foreign status of the beneficial owner indicated in Part I and the claim of Tax Treaty Benefits and certification in Part II, if any, above was effective beginning January 1, 2002, or if later, the date the account was opened and that status has remained the same and unchanged from that date until the date below. If there have been any changes to the above information, I have checked the following space and provided an attachment of the changes and the period the changes are applicable.

noted changes attached.

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

➤ **Sign Here**

Date

Capacity in which acting

Each Beneficial Owner Must Sign a Separate W-8BEN

Instructions for completing Form W-8BEN

Form W-8BEN must have an original signature. The line items numbers on these instructions correspond with those of the official IRS instructions for the W-8BEN. If additional clarification is needed, please refer to those instructions provided by the IRS.

Part 1: Identification of Beneficial Owners A beneficial owner is the person/entity who is the owner of the income for tax purposes and who beneficially owns the income. A person/entity is treated as the owner of the income to the extent it is required under US tax principles to include the amount paid in gross income on a tax return.		
Box Number/Description	Field Required	Requirements
Box 1: Name of Individual or Organization that is the Beneficial Owner	Yes	<ul style="list-style-type: none"> The beneficial owner's full and complete legal name is required in Part I of the Form W-8BEN. The name must match the name as it appears on your account. This should coincide with the type of owner in Box 3. If the client's name is not included in Part I of the form, the form is invalid. Each beneficial owner MUST complete a separate W-8BEN form.
Box 2: Country of Incorporation or Organization	Yes for all foreign entities (excluding individuals)	<ul style="list-style-type: none"> All foreign entities are required to enter the country of incorporation or organization. For individuals enter N/A (for "not applicable") Do not abbreviate the name of the Country.
Box 3: Type of Beneficial Owner	Yes	<ul style="list-style-type: none"> This box is required to be checked off to certify the type of beneficial owner. This should be consistent with the name provided in Box 1. By checking a box you are stating that you are qualified for this classification under United States tax principles. Consult with your tax advisor if you have questions. Only one box should be checked. If line 3 is not completed, the form is invalid.
Box 4: Permanent Residence Address	Yes	<ul style="list-style-type: none"> Enter the permanent residence address. This address represents the country where the beneficial owner claims to be a resident for purposes of that country's income tax. THIS MUST BE A FOREIGN ADDRESS. Do not use a PO Box, "care of," or US mailing address. If the permanent residence address is in a different country than the mailing address or country in Box 2, additional documentation may be required. Do not abbreviate the name of the country. Required for all accounts. Form is invalid without a permanent residence address
Box 5: Mailing Address	Yes, if different than permanent address	<ul style="list-style-type: none"> If the mailing address provided is a US address, additional documentation and letter of explanation is required. * See "Additional Documentation" information below. Do not abbreviate the name of the country.
Box 6: US Taxpayer Identification Number	No	<ul style="list-style-type: none"> Enter the US taxpayer identification number if one has been issued to you. A TIN is not required for individuals or corporations claiming benefits under an income tax treaty for one of the following types of income: <ul style="list-style-type: none"> Dividends and interest from stocks and debt obligations that are actively traded; Dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund). Dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are publicly offered and are registered with the SEC under the Securities Act of 1933; and Income related to loans of any of the above securities.
Box 7: Foreign Tax Identifying Number, if any	No	<ul style="list-style-type: none"> If your country of residence for tax purposes has issued you a tax identifying number, enter it here.

Part II: Claim of Tax Treaty Benefits If part II is not completed, the W-8BEN is valid only for certifying the client's foreign status. The client will still be subject to 30% nonresident alien withholding on certain income (see IRS publication 515).		
Box 9a	Yes, only if the country has a tax treaty with the US and the client wishes to receive treaty benefits.	<ul style="list-style-type: none"> Enter the country where the beneficial owner claims to be resident for income tax treaty purposes. Do not abbreviate the name of the Country If the country indicated is different than the country in the permanent residence address or the mailing address in Part I, additional documentation is required.
Box 9b	No, unless line 6 is completed and the client is requesting treaty benefits.	If the client provided a TIN on line 6 of Part I, box 9b must be checked. If it is not checked, the client is not entitled to treaty benefits.
Box 9c	Yes, for all foreign entities (excluding individuals).	The box must be checked if the beneficial owner is not an individual and claiming treaty benefits under an income tax treaty. This is required for entity to receive treaty benefits. For more clarifications please refer to the official IRS instructions for Form W-8BEN
Box 10	No	Generally not required for individuals. If you are claiming benefits under treaty provisions that are not met by certifications made in lines 9a- 9c, box 10 must be completed. For example, this is required for a foreign pension plan requesting special treaty benefits as an exempt organization.
Part III: Certification		
Signature	Yes	This section must be signed and dated by the beneficial owner of the income.
Capacity	Yes, for all foreign entities, not required for individual owner	An officer of the entity must complete this field stating a corporate title that substantiates your authority to act on behalf of the entity. Use of the term "authorized signer" will require you to provide proof of that status. If Form W-8BEN is completed by an agent acting under a duly authorized power of attorney, a completed IRS form 2848 must be included, specifically authorizing the agent to represent the principal in certifying under penalty of perjury, making, executing, and representing this form along with a copy of the POA documentation.
Affidavit of Unchanged Status		
Signature	Yes	This section must be signed and dated by the beneficial owner of the income to attest that your status as a nonresident alien has not changed during the period noted. If your status has changed please check where it reads "noted changes attached" and provide a separate statement that explains any change in your tax residency status during this period.
Signatory Capacity	Yes, for all foreign entities, not required for individual owner	An officer of the entity must complete this field stating your corporate title.

***Additional Documentation**

Individual

If you are an individual with a US mailing address or a foreign mailing address in a country other than the one in which you are claiming treaty benefits then you must provide a copy of a currently valid government issued document that includes your photograph, such as a foreign driver's license, foreign passport or national identity card. Please note that if the national ID card does not have an expiration date then you must also provide an original utility bill, medical bill or bank statement sent to your address in the tax residency country dated within the last year. Use of a US mailing address requires each account owner to provide a signed statement explaining the reason for having a US address. The enclosed W-8BEN Additional Documentation Certification Letter of Explanation can be used for that purpose. If you wish to have treaty benefits but your foreign government ID was issued over three years ago then you must provide an original utility bill, medical bill or bank statement sent to your address in the tax residency country dated within the past year. If each beneficial owner does not have a bill in his/her name the primary account owner must provide a written statement explaining why all other beneficial owners are unable to provide similar additional documentation needed.

Entity

If a foreign entity has a US mailing address or a foreign mailing address in a county other than the one in which it is claiming treaty benefits you must provide a copy of the articles of incorporation or trust agreement with the official country seal or stamp affixed thereto.