



**Name of Beneficial Owner and Mailing Address**

Name

Address

City, State, Zip

Holder Account Number

Company Name

Use a black pen. Print in CAPITAL letters inside the grey areas as shown in this example.



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

OMB No. 1545-1621  
(Rev. Feb. 2014) Dept. of U.S. Treasury

**Part I. Identification of Beneficial Owner (see instructions on reverse)**

*The mailing address we have on file is shown above. If your permanent residence address is different than your mailing address, please provide it below.*

Permanent Residence Address (street, apt. or suite no., or rural route) City or Town/State or Province/Postal Code Country

U.S. Taxpayer Identification Number (SSN or ITIN), if required (see instructions) Country of citizenship

Foreign tax identifying number (see instructions)

Date of birth (mm/dd/yyyy) (see instructions)

**Part II. Claim of Tax Treaty Benefits (for Chapter 3 purposes only) (see instructions)**

- 1. Individuals claiming a reduced treaty rate must enter country of residence.
- 2. Beneficial owners claiming a special withholding rate — if applicable, must complete an IRS Form W-8BEN. See "Special Rates and Conditions" on the back of this form for more information.

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

**Part III. Certification -- Sign Here**

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 of a foreign financial institution,  
• The beneficial owner on 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 beneficial owner on 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.

Date (mm/dd/yyyy) Signature of beneficial owner or authorized signatory of beneficial owner Print name and capacity in which acting (if form not signed by beneficial owner)

Send form to Computershare. Do not send to the IRS (see reverse for mailing instructions).



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

(Section references are to the Internal Revenue Code)

**Do NOT use this form if:**

- 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
- You are a person acting as an intermediary .....W-8IMY

**Instead, use Form:**

**Purpose of this form:**

The United States Internal Revenue Service requires that all non-resident alien investors certify their foreign status by completing Form W-8BEN. A Form W-8BEN is also required to claim, if applicable, a reduced rate of withholding as a resident of a foreign country with which the United States has an income tax treaty. Failure to provide a completed Form W-8BEN may result in the imposition of a U.S. backup withholding tax on all payments to your account.

**Foreign Tax Identifying Number**

If you are providing this Form W-8BEN to document yourself with respect to a financial account that you hold at a U.S. office of a financial institution, provide the tax identifying number (TIN) issued to you by your jurisdiction of tax residence unless: You have not been issued a TIN, or the jurisdiction does not issue TINs. If you have not provided your jurisdiction of residence TIN, provide your date of birth in the box below.

**Date of Birth**

If you are providing this Form W-8BEN to document yourself with respect to a financial account that you hold with a U.S. office of a financial institution, provide your date of birth. Use the following format to input your information: MM-DD-YYYY.

**Claim of Treaty Benefits**

Enter your country of residence if you qualify as a resident under the terms of the treaty.

**Date**  
Please date the form in the format (mm/dd/yyyy).

**Signature**  
If the form is not returned with a signature, the form will be treated as invalid and reportable payments will be subject to backup withholding.

**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. If you are completing Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you do not have a tax residence in any country, your permanent residence is where you normally reside.

**Country of Citizenship**

Enter your country of citizenship. If you are a dual citizen, enter the country where you are both a citizen and a resident at the time you complete this form. If you are not a resident in any country in which you have citizenship, enter the country where you were most recently a resident.

**U.S. Taxpayer Identification Number (TIN)**

If applicable, enter your U.S. Social Security Number or your U.S. Individual Taxpayer Identification Number. Do not enter your Canadian Social Insurance Number or your Australian Tax File Number.

**Capacity in which acting**

If this form 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.

**Special Rates and Conditions**

If applicable, a beneficial owner must complete a government issue (IRS) Form W-8BEN and submit such original signed form to Computershare at the address shown below. When completing the IRS Form W-8BEN, be sure to include the information required by Part II, Line 10 on such form. This form can be found on the IRS website www.irs.gov. An example of a beneficial owner who might qualify for a special rate under the treaty is claiming a special rate applicable to dividends based on ownership of a specific percentage of stock.

**Joint Ownership**

**Each beneficial owner of a joint account must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.**

Please do not submit any other maintenance or financial requests within the envelope provided.

Return your completed form in the enclosed envelope or mail to Computershare Tax Operations, P.O. Box 43078, Providence, RI 02940-3078, USA

**DID YOU KNOW?**

You can certify your account online by visiting us at the website on the reverse side of this form. While online, join the thousands of shareholders that have signed up for electronic delivery!