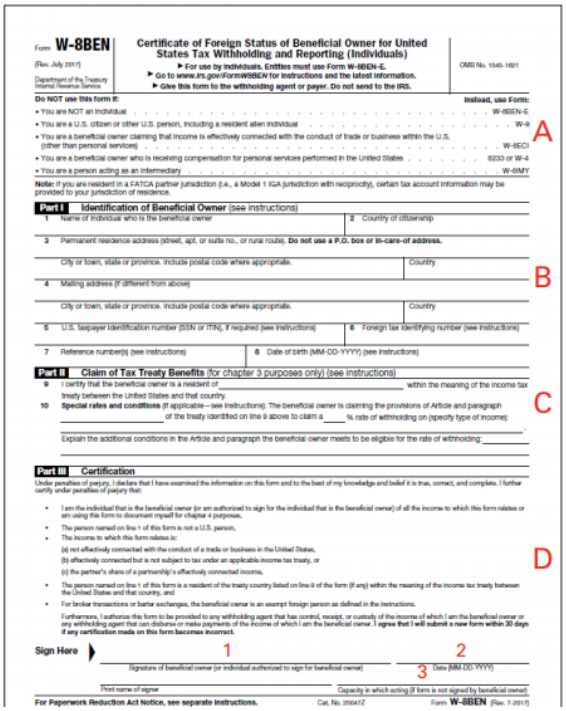
English

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

For Joint Accounts, each account holder must complete a separate form.
A form W-8BEN must be completed correctly without any alterations.
If you make a mistake, please start over using a new form.
Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.



Form **W-8BEN** (Rev. July 2017) Department of the Treasury Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
▶ For use by individuals. Entities must use Form W-8BEN-E.
▶ Go to www.irs.gov/FormW8BEN for instructions and the latest information.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

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

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

A

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)

B

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 and paragraph _____ of the treaty identified on line 9 above to claim a ____ % rate of withholding on (specify type of income): _____
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

C

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 for chapter 4 purposes,
- 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.**

D

Sign Here ▶ 1 _____ 2 _____
Signature of beneficial owner (or individual authorized to sign for beneficial owner) | 3 Date (MM-DD-YYYY)
Print name of signer | Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 7-2017)

A. Please read this section and the associated instructions to ensure you are completing the correct W form.

B. PART I (Identification of Beneficial Owner)

Line 1 Full Name (First Name and Last Name).

Line 2 Country of Citizenship

Line 3 Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line.

DO NOT USE:
- PO Box or C/O address
- Name of a third party
- Address at a Financial Institution
- US address

Line 4 Insert a mailing address only if it is different from your Permanent residence address.

Note: If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country differs to the country in the permanent residence address then a written explanation will be required.

Line 5 Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN).
A valid TIN will always be made up of 9 digits.
A TIN should not:
(1) contain something other than numbers,
(2) contain fewer than or more than nine digits,
(3) consist of nine of the same number, or
(4) consist of nine sequential numbers (whether ascending or descending order).

Line 6 Insert your non-US tax identifying number. If you do not have one, go to

Line 8 and write down your date of birth (MM/DD/YYYY).

Line 7 DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

Note: Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

C. PART II (Claim of Tax Treaty Benefits)

Lines 9 and 10 Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

D. PART III (Certification)
1. Please sign the form and print your name on the line below your signature.
2. Please date the form using the MM/DD/YYYY format.
3. If you are signing on behalf of the person stated on **Line 1**, please complete the capacity field.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

Français

W-8BEN – Certificat de statut d'étranger du propriétaire véritable aux fins de déclaration et de retenue d'impôts des États-Unis (particulier)

Le formulaire W-8BEN doit être rempli correctement sans aucune correction. En cas d'erreur, utiliser sur un nouveau formulaire. N'utilisez pas de correcteur liquide ni aucun autre outil de correction.

A. Veuillez lire cette section et les instructions afférentes pour vous assurer de remplir le bon formulaire W.

B. PARTIE I (Identification du propriétaire véritable)

Ligne 1 Nom complet (prénom et nom)

Ligne 2 Pays de citoyenneté

Ligne 3 Inscrivez l'adresse complète sur la première ligne, et la ville, l'État ou la province et le code postal sur la deuxième ligne.

NE PAS UTILISER :
Une boîte postale ou l'adresse à l'attention du propriétaire véritable
Le nom d'une tierce partie
L'adresse d'une institution financière
Une adresse aux États-Unis

Ligne 4 Inscrivez une adresse postale uniquement si elle est différente de votre adresse de résidence permanente.

Remarque : Si vous inscrivez une adresse postale aux États-Unis, joindre une explication écrite justifiant cette adresse. Si le pays de cette adresse diffère du pays de l'adresse de résidence permanente, joindre une explication écrite.

Ligne 5 Inscrivez votre numéro d'identification de contribuable aux États-Unis (TIN). Il s'agit du numéro de sécurité sociale (SSN) ou du numéro d'identification de contribuable particulier (ITIN). Un numéro d'identification de contribuable valide est toujours composé de 9 chiffres. Un TIN ne peut pas :
(1) contenir autre chose que des numéros ;
(2) contenir moins ou plus de neuf chiffres ;
(3) se composer de neuf numéros identiques ;
(4) se composer de neuf numéros séquentiels (croissants ou décroissants).

Ligne 6 Inscrivez votre numéro d'identification de contribuable étranger. Si vous n'en avez pas, passez à la **Ligne 8** et inscrivez votre date de naissance (MM/JJ/AAAA).

Ligne 7 NE PAS INSCRIRE DE LISTE DE NUMÉROS DE COMPTE, ce qui pourrait limiter l'application du formulaire aux comptes indiqués et vous obliger à fournir un autre formulaire pour vos autres comptes.

Remarque : Pour déterminer qui est le propriétaire véritable, veuillez-vous reporter aux instructions accompagnant le formulaire W-8BEN.

C. PARTIE II (Demande d'avantages au titre d'une convention fiscale)

Lignes 9 et 10 Ne remplissez cette section que si vous êtes résident d'un pays partie à une convention fiscale et que vous êtes en droit de demander des avantages au titre de cette convention, c'est-à-dire si vous percevez des revenus fixes ou déterminables, annuels ou périodiques (FDAP), par exemple des paiements de dividendes, et que le paiement provient de sources aux États-Unis. Si vous avez des questions concernant votre admissibilité à certains avantages au titre de cette convention fiscale, nous vous recommandons de consulter un conseiller fiscal indépendant.

D. PARTIE III (Attestation)

1. Signez le formulaire et inscrivez votre nom en caractères d'imprimerie sur la ligne au-dessous de votre signature.

2. Inscrivez la date au format MM/JJ/AAAA.

3. Si vous signez au nom de la personne indiquée à la **Ligne 1**, remplissez le champ « En qualité de ».

REMARQUE : Ce formulaire ne peut pas être signé en vertu d'une procuration (POA), sauf si cette procuration mentionne expressément que le mandataire/avocat est habilité à signer en matière fiscale ou sur des formulaires d'impôt (et qu'une copie de la procuration est fournie ou détenue), ou si un formulaire IRS 2848 est fourni.