

W-8BEN-E Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) [Continued]

Part II

Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

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Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
☐ Branch treated as nonparticipating FFI. ☐ Reporting Model 1 FFI. ☐ U.S. Branch.
☐ Participating FFI. ☐ Reporting Model 2 FFI.

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Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any)

Part III

Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

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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 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
☐ Government ☐ Company that meets the ownership and base erosion test
☐ Tax-exempt pension trust or pension fund ☐ Company that meets the derivative benefits test
☐ Other tax-exempt organization ☐ Company with an item of income that meets active trade or business test
☐ Publicly traded corporation ☐ Favorable discretionary determination by the U.S. competent authority received
☐ Subsidiary of a publicly traded corporation ☐ No LOB article in treaty
☐ Other (specify Article and paragraph):
c ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

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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 14a above to claim a % rate of withholding on (specify type of income):
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:

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Part IV

Sponsored FFI

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Name of sponsoring entity:

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Check whichever box applies.
☐ I certify that the entity identified in Part I:
• Is an investment entity;
• Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
• Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
☐ I certify that the entity identified in Part I:
• Is a controlled foreign corporation as defined in section 957(a);
• Is not a QI, WP, or WT;
• Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
• Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

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Part XXX

Certification

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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:
• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
• The entity identified on line 1 of this form is not a U.S. person;
• This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.
I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.
☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

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Sign Here
Signature of individual authorized to sign for beneficial owner
Print Name
Date (MM-DD-YYYY)

Form W-8BEN-E (Rev. 10-2021)

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C. PART II (Disregarded Entity or Branch Receiving Payment)

Only complete this section if you are a disregarded entity that has your own global intermediary identification number ("GIIN") and are receiving a withholdable payment or if you are a branch operating in a jurisdiction other than the country of residence on Line 2.

D. PART III (Claim of Tax Treaty Benefits)

Note: A US TIN or non-US TIN is required to claim the benefits of a tax treaty.

This Part III must be completed if the entity is claiming eligibility for benefits under an applicable tax treaty, seeking a reduction in or exemption from tax withholding on payments the entity receives.

Line 14: Claim of Tax Treaty Benefits

a: Name of country where the entity is a tax resident.

b: The first box (the box immediately after "b" and before the text) must be marked if claiming tax treaty benefits on payments issued.

If the tax treaty benefit claimed is subject to a limitation of benefits provision, the appropriate box must be ticked.

Line 15: If claiming a tax treaty benefit, there are three additional lines that must be completed:

- The article and paragraph number of the applicable tax treaty between the US and the country listed on Line 14a under which the benefit is claimed;
- The reduced rate of withholding under the tax treaty;
- The type of income expected.

Note: If the tax treaty includes additional conditions which must also be met in order to claim the reduced rate of withholding, the entity must indicate how it has met such additional conditions in the space provided.

E. PARTS IV to XXVIII

You should complete only one part of Parts IV to XXVIII certifying your Chapter 4 status (see Part I, Line 5).

You are not required to complete a Chapter 4 status certification if you are not the payee of withholdable payment or you do not hold an account with a foreign financial institution requesting this form.

F. PART XXX (Certification)

1. Please sign above the line.
2. Please print your name above the line.
3. Please date the form using the MM/DD/YYYY format.
4. If you are signing on behalf of the person stated on Line 1, please tick the capacity box.

Please note this is only a summary of certain portions of the form instructions and is not a substitute for a review of the full form instructions. Please consult with a tax advisor regarding the proper completion of this form.