Formulario W-8BEN-E: Certificado de condición de extranjero del beneficiario real para la retención y declaración de impuestos de los Estados Unidos (Entidades) [Continuación]

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.)

11 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.

12 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)

C

C. PARTE II (Entidad excluida o sucursal que recibe el pago)
Complete esta sección únicamente si es una entidad excluida con número de identificación de intermediario global ("GIIN") propio y recibe un pago sujeto a retención, o bien, si es una sucursal que opera en una jurisdicción diferente al país de residencia indicado en la línea 2.

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

14 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
- ☐ Tax-exempt pension trust or pension fund
- ☐ Other tax-exempt organization
- ☐ Publicly traded corporation
- ☐ Subsidiary of a publicly traded corporation
- ☐ Company that meets the ownership and base erosion test
- ☐ Company that meets the derivative benefits test
- ☐ Company with an item of income that meets active trade or business test
- ☐ Favorable discretionary determination by the U.S. competent authority received
- ☐ 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).

15 **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: ______

D

D. PARTE III (Reclamo de beneficios de tratamiento fiscal)
Nota: Se requiere un TIN de los EE. UU. o un TIN fuera de los EE. UU. para reclamar los beneficios de un tratado fiscal.

Debe completarse esta Parte III si la entidad reclama elegibilidad para beneficios en virtud de un tratado fiscal aplicable o busca una reducción o una exención en la retención de impuestos sobre los pagos que recibe la entidad.

Línea 14: reclamo de beneficios de tratamiento fiscal
a: nombre del país en el cual la entidad es residente a nivel fiscal.
b: debe marcarse la primera casilla (la casilla inmediatamente después de la "b" y antes del texto) si se reclaman beneficios de tratamiento fiscal sobre pagos emitidos.

Si el beneficio de tratamiento fiscal que se reclama se encuentra sujeto a una limitación en la disposición de beneficios, debe marcarse la casilla correspondiente.

Línea 15: si se reclama un beneficio de tratado fiscal, deben completarse tres líneas adicionales:
- El artículo y el número de párrafo del tratado fiscal aplicable entre los EE. UU. y el país mencionado en la línea 14a en virtud de la cual se reclama el beneficio.
- La tasa de retención reducida en virtud del tratado fiscal.
- Tipo de ingreso esperado.

Nota: Si el tratado fiscal incluye condiciones adicionales que también deben cumplirse para poder reclamar la reducción en la tasa de retención, la entidad debe indicar, en el espacio proporcionado, cómo ha cumplido con dichas condiciones adicionales.

Part IV **Sponsored FFI**

16 Name of sponsoring entity: ______

17 **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.

E

E. PARTES IV a XXVIII
Debe completar solo una parte de las Partes IV a XXVIII para certificar su estado del Capítulo 4 (ver Parte I, línea 5).
No es necesario que complete una certificación de estado del Capítulo 4 si no es el beneficiario del pago sujeto a retención, o bien, no tiene una cuenta en una institución financiera extranjera que solicite este formulario.

Part XXX **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:
- 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.

4 ☐ **I certify that I have the capacity to sign for the entity identified on line 1 of this form.**

Sign Here ▶

1	2	3
Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)

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F

F. PARTE XXX (Certificación)
1. Firme encima de la línea.
2. Escriba su nombre encima de la línea.
3. Feche el formulario con el formato MM/DD/AAAA.
4. Si firma en nombre de la persona indicada en la línea 1, marque la casilla de función.

Tenga en cuenta que este es simplemente un resumen de ciertas secciones de las instrucciones del formulario y no debe considerarse como un reemplazo de la revisión de las instrucciones completas del formulario. Consulte con un asesor fiscal para obtener instrucciones sobre cómo completar correctamente este formulario.