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

If any of the required fields are not properly completed, the W-8BEN-E will be considered invalid and will not be effective.

The Form W-8BEN-E must be completed in English.

Form **W-8BEN-E**
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Go to *www.irs.gov/FormW8BENE* 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

A

Do NOT use this form for: **Instead use Form:**
- U.S. entity or U.S. citizen or resident W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . 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 claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

B

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner | 2 Country of incorporation or organization

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):
☐ Corporation ☐ Partnership
☐ Simple trust ☐ Tax-exempt organization ☐ Complex trust ☐ Foreign Government - Controlled Entity
☐ Central Bank of Issue ☐ Private foundation ☐ Estate ☐ Foreign Government - Integral Part
☐ Grantor trust ☐ Disregarded entity ☐ International organization
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)
- ☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
- ☐ Participating FFI.
- ☐ Reporting Model 1 FFI.
- ☐ Reporting Model 2 FFI.
- ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
- ☐ Sponsored FFI. Complete Part IV.
- ☐ Certified deemed-compliant nonregistering local bank. Complete Part V.
- ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
- ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
- ☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
- ☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.
- ☐ Owner-documented FFI. Complete Part X.
- ☐ Restricted distributor. Complete Part XI.
- ☐ Nonreporting IGA FFI. Complete Part XII.
- ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
- ☐ International organization. Complete Part XIV.
- ☐ Exempt retirement plans. Complete Part XV.
- ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
- ☐ Territory financial institution. Complete Part XVII.
- ☐ Excepted nonfinancial group entity. Complete Part XVIII.
- ☐ Excepted nonfinancial start-up company. Complete Part XIX.
- ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
- ☐ 501(c) organization. Complete Part XXI.
- ☐ Nonprofit organization. Complete Part XXII.
- ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
- ☐ Excepted territory NFFE. Complete Part XXIV.
- ☐ Active NFFE. Complete Part XXV.
- ☐ Passive NFFE. Complete Part XXVI.
- ☐ Excepted inter-affiliate FFI. Complete Part XXVII.
- ☐ Direct reporting NFFE.
- ☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
- ☐ Account that is not a financial account.

6 Permanent residence address (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

7 Mailing address (if different from above)
City or town, state or province. Include postal code where appropriate. | Country

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

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B

Part I Identification of Beneficial Owner *(continued)*

8 U.S. taxpayer identification number (TIN), if required

9a GIIN | b Foreign TIN | c Check if FTIN not legally required . . . . . . ▶☐

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

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

B. PART I (Identification of Beneficial Owner).
Line 1: Name of your organisation.
Line 2: Country where your organisation was legally incorporated/formed.
Line 3: For US tax purposes, certain business entities might be considered disregarded as an entity separate from its owner. Generally, a disregarded entity should not submit this Form W-8BEN-E to a withholding agent on its own behalf. Instead, the owner of such an entity should provide the appropriate documentation, and the name of the disregarded entity receiving the payment should be inserted on Line 3.
Line 4: Organisation status (Chapter 3): select the appropriate entity status, e.g. corporation, partnership, etc.
Line 5: Organisation status (Chapter 4): select the appropriate status relating to FATCA.
Line 6: Permanent, physical address within the country where your organisation claims tax residency. You cannot use a post office box or care-of address.
Line 7: Postal address if different from line 6.
Line 8: US taxpayer identification number (TIN), if the entity has one. If you don't have a US TIN, you may leave Line 8 blank. In that case, please provide your non-US tax identification number instead on Line 9b.
Line 9a: Your global intermediary identification number (GIIN), if you have one.
Line 9b: Your non-US tax identification number in your country of incorporation or organisation.
Line 9c: You do not need to provide a non-US TIN on Line 9b if you meet the requirements for ticking the box on Line 9c and you have ticked the box on Line 9c.
Line 10: Leave blank.