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

A Form W-8BEN-E 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.

epartr	ry 2014) nent of the Treasury Revenue Service	► For use by entities. Individu ► Information about For ► Give this f	Tax Withhe als must use Form W- m W-8BEN-E and it provide the with hold	oldina 8BEN. ► s separat	g and Re Section references e instructions is	are to the	ing (Entities he Internal Revenue Co Lirs.gov/formw8bene o the IPS	S) OMI	3 No. 1545-1621
	T use this form for			ing agent	or payer. Do not	send t	o ule ino.		nstead use Form:
		n or resident							W-9
	eign individual			A		• •			/-8BEN (Individual)
A for	eign individual or e	ntity claiming that income is benefits).	s effectively conne	cted with			or business within t	he U.S.	W-8ECI
A for	eign partnership, a	foreign simple trust, or a fo	reign grantor trust	(unless	claiming treaty I	cenefits	s) (see instructions f	or exception	ns) W-8IMY
foun the a	dation, or governm	nternational organization, fo ent of a U.S. possession cli ion(s) 115(2), 501(c), 892, 89 n intermediary	aiming that income	e is effect	tively connected	1 U.S. i	ncome or that is cla	iming	V-8ECI or W-8EXP
Pa	t I Identifi	cation of Beneficial (Owner						
1	Name of organization that is the beneficial owner			D	2 Country of incorporation or organization			ization	
				В					
3	Name of disregar	ded entity receiving the pay	ment (if applicable	e)					
4		(entity type) (Must check or			orporation		Disregarded ent		Partnership
	Simple trust	Grantor tri	ust	Co	mplex trust		Estate	[Government
	Central Bank	of Issue Tax-exem	pt organization	🗌 Pri	vate foundation				
	If you entered dis claim? If "Yes" co	regarded entity, partnership	o, simple trust, or g	grantor tr	rust above, is th	e entit	y a hybrid making a	treaty	Yes 🗌 No
5			ant and have and		othonuloo indi	e et e d'	(Coo instructions		
5		s (FATCA status) (Must ch w for the entity's applicable		y unless	otherwise indi	cated).	(See instructions	for details	and complete the
	Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI of ther than a registered deemed-compliant FFI under an applicable Model 2 IGA).								
	or participatir	or participating FFI). Complete Part XII.					,		
	Participating Reporting Mc				Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.				
	Reporting Mc				International organization. Complete Part XIV.				
		d deemed-compliant FFI (other than a reporting Model 1 nsored FFI that has not obtained a GIIN). d FFI that has not obtained a GIIN. Complete Part IV. deemed-compliant nonregistering local bank. Complete deemed-compliant FFI with only low-value accounts. Part VI. deemed-compliant sponsored, closely held investment omplete Part VII. leemed-compliant limited life debt investment entity. Part VII.			Exempt retirement plans. Complete Part XV.				
					Entity wholly owned by exempt beneficial owners. Complete Part XVI. Territory financial institution. Complete Part XVII. Nonfinancial group entity. Complete Part XVII. Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. Sofl(c) organization. Complete Part XXI. Nonprofit organization. Complete Part XXI. Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXII.				
	Part V.							loto Part XIX	
	Certified deer								
	_							h i trodod	
	Complete Par							siy traded	
		emed-compliant investment advisors and investment complete Part IX.			Excepted territory NFFE. Complete Part XXIV. Active NFFE. Complete Part XXV.				
		cumented FFI. Complete Part X.			Passive NFFE. Complete Part XXVI.				
	Restricted dis	stributor. Complete Part XI.			Excepted inter-affiliate FFI. Complete Part XXVII.				
					Direct reporting NFFE.				
							t reporting NFFE. C		
6	Permanent residen	ice address (street, apt. or su	ite no., or rural rout	e). Do no	t use a P.O. box	or in-	care-of address (oth	ier than a reg	istered address).
	City or town, state	e or province. Include posta	I code where app	ropriate.			Count	ry	
7	Mailing address (i	f different from above)							
	City or town, state	e or province. Include posta	I code where app	ropriate.			Count	ry	

- 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) (Page 1 of form)
 - Line 1 Full name of organisation that is the beneficial owner
 - Line 2 Country of incorporation or organisation
 - **Line 3** Name of disregarded entity receiving the payment (if applicable)
 - Line 4 Chapter 3 Status (entity type) (Must check one box only):
 - Line 5 Chapter 4 Status (FATCA status)
 - Line 6 Permanent residence address

Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line, **and "Country" in the country box.**

DO NOT USE:

PO Box or C/O address Name of a third party Address at a Financial Institution US address

- Line 7 Mailing address including "Country" in the country box Insert mailing address only if different from the 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 8 U.S. taxpayer identification number (TIN), if required

Insert Employer Identification Number (EIN)if held.

A valid EIN will always be made up of 9 digits.

An EIN 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 9 Tick 9a 'GIIN' box and insert your Global Intermediary Identification Number (GIIN), or tick 9b 'Foreign TIN' box and insert your Foreign Tax Identification Number (Foreign TIN) if held.

If you do not have a GIIN and you intend to apply for one soon or you have already applied for a GIIN, please enter 'Applied For' in the space for the GIIN. You will have 60 days to provide your GIIN to us.

Line 10 Leave blank.

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

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Pa		r Branch Receiving Payment. (Complete o than the FFI's country of residence.)	nly if disregarded entity or branch of an		
11	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment				
	Limited Branch.	Reporting Model 1 FFI.	U.S. Branch.		
	Participating FFI.	Reporting Model 2 FFI.			
12	Address of disregarded entity or baregistered address).	ranch (street, apt. or suite no., or rural route). Do not	use a P.O. box or in-care-of address (other than		
	City or town, state or province. Inclu	ide postal code where appropriate.			
	Country				

13	GIIN (if any)
Par	t III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)
14	I certify that (check all that apply):
а	The beneficial owner is a resident of
	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 (see instructions).
с	The beneficial owner is claiming treaty benefits for 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
	of the treaty identified on line 14a above to claim a % rate of withholding on (specify type of income):

Explain the reasons the beneficial owner meets the terms of the treaty article:

ciaim? If Yes complete Part III.	L Yes L No				
Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete certification below for the entity's applicable status).					
Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).	Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.				
Participating FFI. Reporting Model 1 FFI. Reporting Model 2 FFI.	Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. International organization. Complete Part XIV.				
Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).	Exempt retirement plans. Complete Part XV. Entity wholly owned by exempt beneficial owners. Complete Part XVI.				
Sponsored FFI that has not obtained a GIIN. Complete Part IV. Certified deemed-compliant nonregistering local bank. Complete Part V.	Territory financial institution. Complete Part XVII. Nonfinancial group entity. Complete Part XVIII. Excepted nonfinancial start-up company. Complete Part XIX.				
Certified deemed-compilant FFI with only low-value accounts. Complete Part VI.	Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.				
Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	501(c) organization. Complete Part XXI. Nonprofit organization. Complete Part XXII.				
Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.				
Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	Excepted territory NFFE. Complete Part XXIV. Active NFFE. Complete Part XXV.				
Owner-documented FFI. Complete Part X.	Passive NFFE. Complete Part XXVI.				
Restricted distributor. Complete Part XI.	Excepted inter-affiliate FFI. Complete Part XXVII. Direct reporting NFFE.				
Bermanant recidence address (street ant or suite no. or sural route) Do no	Sponsored direct reporting NFFE. Complete Part XXVIII.				

Disregarded Enti

C. PART II (Page 2 of Form)

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

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

Only complete this section if you are a 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.

Line 14a tick the box and insert "Country" of residency

Line 14b OR 14c tick either box as applicable.

Line 15 Special rates and conditions (only if applicable—see instructions).

E. PARTS IV to XXVIII

The remaining Parts of the form (Parts IV through XXVIII) include specific certifications relating to the chapter 4 status you ticked on Part I, Line 5.

For this portion of the form, you are required to complete only the certification applicable to your chapter 4 status.

Example:

If an entity selected 'Certified deemed-compliant nonregistering local bank' on Part I, Line 5, the entity is required to complete Part V of the Form W-8BEN-E.

You will note that the heading of the section to be completed matches the chapter 4 status (FATCA status) selected on Part I, line 5, and Part I, line 5 also contains the reference to the section to be completed i.e. in this example Part V.

Example

Part V Certified Deemed-Compliant Nonregistering Local Bank

- B I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;

 Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;

Does not solicit account holders outside its country of organization;

Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not
advertised to the public and from which the FFI performs solely administrative support functions);

• Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and

Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that

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42 Name of spo	Insored Direct Reporting NFFE		
	• • •	and the state of the state of the state of the	
	that the entity identified in Part I is a direct reporting NFFE that is sponso	ored by the entity identified in	ine 42.
Part XXIX Cer	tification		
Under penalties of perju certify under penalties of	Iry, I declare that I have examined the information on this form and to the best of m of perjury that:	y knowledge and belief it is true, o	orrect, and complete. I further
	lentified on line 1 of this form is the beneficial owner of all the income to which the a merchant submitting this form for purposes of section 605pt.	is form relates, is using this form	to certify its status for chapter
 The income 	entified on line 1 of this form is not a U.S. person, to which this form relates is: (a) not effectively connected with the conduct of a trai tax under an income tax treaty, or (c) the partner's share of a partnership's effectiv		s, (b) effectively connected but
 For broker tr 	ansactions or barter exchanges, the beneficial owner is an exempt foreign person	as defined in the instructions.	
	e this form to be provided to any withholding agent that has control, receipt, or cusi og agent that can disburse or make payments of the income of which the entity on l		tity on line 1 is the beneficial
I agree that I will subm	nit a new form within 30 days if any certification on this form becomes incorre	ct.	
Sign Here	1	2	3
· ·	Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY

F. PART XXIX (Certification) (Page 8 of form)

You must be authorised to sign on behalf of the entity on Line 1.

- 1. Please sign the form
- 2. Please print your name on the line next to your signature.
- 3. Please date the form using the MM/DD/YYYY format.

4. Please tick here 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

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.

required by Part XXVI, provide the name, addr bstantial U.S. owner.	ess, and TIN of each substantial U.S. owner of the NFFE. Please	see instructions for definition of
Name	Address	TIN
	G	
	G	

G. Part XXX Substantial U.S. Owners of Passive NFFE (complete only if Part XXVI completed and only if applicable.)

Please provide the name, address, and TIN of each substantial U.S. owner of the NFFE.

Please see Form W-8BEN-E instructions for definition of substantial U.S. owner.