

# Substitute Form W-8BEN

## (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding)

### IDENTIFICATION OF BENEFICIAL OWNER

|  |   |
|--|---|
| 1. Name of individual or organization that is the beneficial owner   | 2. Country of incorporation or organization         |
| 3. Type of beneficial owner:   |   |
| <input type="checkbox"/> Individual  | <input type="checkbox"/> Corporation                |
| <input type="checkbox"/> Partnership   | <input type="checkbox"/> Simple Trust               |
| <input type="checkbox"/> Complex Trust   | <input type="checkbox"/> Estate                     |
| <input type="checkbox"/> International Organization  | <input type="checkbox"/> Central Bank of Issue      |
| <input type="checkbox"/> Tax-exempt Organization   | <input type="checkbox"/> Private Foundation         |
| 4. Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>                            |   |
| City or town, state or province. Include postal code where appropriate.  | Country (do not abbreviate)                         |
| 5. Mailing address (if different from above)   |   |
| City or town, state or province. Include postal code where appropriate.  | Country (do not abbreviate)                         |
| 6. U.S. taxpayer identification number if required (see instructions for Form W-8BEN)<br><input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN | 7. Foreign tax identifying number if any (optional) |
| 8. Account number(s)   |   |

### CLAIM OF TAX TREATY BENEFITS *(if applicable)*

**9. 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  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions for Form W-8BEN).
- c  The beneficial owner is not an individual, 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 for Form W-8BEN).
- d  The beneficial owner is not an individual, 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 for Form W-8BEN).
- e  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

**10. Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 9a 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: \_\_\_\_\_

### CERTIFICATION

- **I acknowledge receipt of the Instructions for Form W-8BEN.**
- **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.**
- **Under penalties of perjury, I certify that: (i) I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates; (ii) the beneficial owner is not a U.S. person; (iii) the income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty; and (iv) for broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the Instructions.**

*The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, and, if applicable, obtain a reduced rate of withholding.*

► **Sign Here:** \_\_\_\_\_ Date \_\_\_\_\_, \_\_\_\_\_  
 Signature of the beneficial owner or authorized person Capacity in which acting

**AFFIDAVIT FOR CALENDAR YEARS 2005 - Present:** Under penalties of perjury, I declare that I have examined and signed the above Substitute Form W-8BEN and that the information and certifications contained therein remained the same and unchanged throughout calendar years 2005 through the present, and were true for those years. (Please attach a separate, signed statement if any information has changed.)

► **Sign Here:** \_\_\_\_\_