



## Charity Tax Form 1

**Irish Revenue DWT Exemption form** – this document must be completed where a charity is looking to claim gross dividends etc.

This form is an Irish Revenue form and confirms the entity type and Dividend Withholding tax rate for an entity. Qualifying Irish resident persons, known as excluded persons, are entitled to an exemption from DWT. If you are an excluded person you must claim the exemption.

Charities are recognised as an excluded person and this form confirms charity status and that an exemption applies.

PART E	
Please complete this section if the Declaration is being made by a Charity resident in Ireland	
Name of Charity: _____	
Address of Charity: _____	
Charity Exemption Number (CHY) as issued by the Revenue Commissioners: _____	
<ul style="list-style-type: none"><li>■ I declare that, at the time of making this declaration, the above-named Charity is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in Section 172C(2)(a)(i) of the Act, thereby being an "excluded person" for the purposes of Chapter 8A of Part 6 of the Act.</li><li>■ I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made:<ul style="list-style-type: none"><li>– form part of the income of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only or</li><li>– are applicable to charitable purposes only, according to the rules or regulations established by statute, charter, decree, deed of trust or will, and are so treated by the Revenue Commissioners.</li></ul></li><li>■ I undertake that, in the event that the above-named Charity ceases to be an "excluded person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.</li></ul>	
Authorised Signatory: _____ (Declarant)	Title: (Mr./Ms. etc.) _____
Print name of Signatory here: _____	
Relationship to the above-named Charity (see below): _____	Date: ____/____/____
Authorised Signatory: _____ (Declarant)	Title: (Mr./Ms. etc.) _____
Print name of Signatory here: _____	
Relationship to the above-named Charity (see below): _____	Date: ____/____/____
Authorised Signatory: _____ (Declarant)	Title: (Mr./Ms. etc.) _____
Print name of Signatory here: _____	
Relationship to the above-named Charity (see below): _____	Date: ____/____/____
<b>IMPORTANT:</b> This declaration must be signed by the Trustees or other authorised officers of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 of the Act. Where the charity is a company, the declaration should be signed by the company secretary or other authorised officer. This declaration may also be signed by a person who holds power of attorney from the charity. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.	

## PART E

Please complete this section if the Declaration is being made by a  
**Charity resident in Ireland**

**Name of Charity:** \_\_\_\_\_

**Address of Charity:** \_\_\_\_\_

**Charity Exemption Number (CHY) as issued by the Revenue Commissioners:** \_\_\_\_\_

- I declare that, at the time of making this declaration, the above-named Charity is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(e)(i) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made:
  - form part of the income of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only or
  - are applicable to charitable purposes only, according to the rules or regulations established by statute, charter, decree, deed of trust or will, and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named Charity ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

**Authorised Signatory:** \_\_\_\_\_ (Declarant)      **Title:** (Mr./Ms. etc.) \_\_\_\_\_

**Print name of Signatory here:** \_\_\_\_\_

**Relationship to the above-named Charity (see below):** \_\_\_\_\_      **Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Authorised Signatory:** \_\_\_\_\_ (Declarant)      **Title:** (Mr./Ms. etc.) \_\_\_\_\_

**Print name of Signatory here:** \_\_\_\_\_

**Relationship to the above-named Charity (see below):** \_\_\_\_\_      **Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Authorised Signatory:** \_\_\_\_\_ (Declarant)      **Title:** (Mr./Ms. etc.) \_\_\_\_\_

**Print name of Signatory here:** \_\_\_\_\_

**Relationship to the above-named Charity (see below):** \_\_\_\_\_      **Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**IMPORTANT:** This declaration must be signed by the Trustees or other authorised officers of a body of persons or trust established for charitable purposes only within the meaning of *Sections 207 and 208 of the Act*. Where the charity is a company, the declaration should be signed by the company secretary or other authorised officer. This declaration may also be signed by a person who holds power of attorney from the charity. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

## Charity Tax Form 2

**CRS & FATCA Self Certification** – this must be completed and returned in order to onboard your account.

Self-certification is the process whereby all Financial Institutions ask their Account Holders to certify their country(s) of tax residency. We are required to collect this information from you under both FATCA & CRS Regulations. If your country of tax residency is outside of Ireland information will be reported annually to your tax jurisdiction

**CRS/FATCA Individual/Entity Self-Certification**  
Please see our useful forms section on our website for the Common Reporting Standard "CRS" and Foreign Account Tax Compliance Act "FATCA" Appendix with further definitions and information on the below classifications

**Self-Certification for FATCA and CRS (PLEASE USE BLOCK CAPITALS)**

**INSTRUCTIONS ON HOW TO COMPLETE THIS FORM:**  
Please select the relevant account type and complete Section 1(a), 2 and 5.  
☐ Individual ☐ Joint ☐ A/R ☐ AMRF  
☐ Cantor PRB ☐ Cantor PRSA

Please select the relevant account type, and complete Section 1(b), 2, 3, 4 (if applicable) and 5.  
☐ Corporate ☐ Trust ☐ Charity ☐ Institutional ☐ Person (e.g. Trust Structure) ☐ Partnership  
☐ Other type of entity (Please note legal structure): \_\_\_\_\_

PLEASE NOTE: If you believe the above instruction does not apply to your account type please complete the form as per your local tax advice.

**SECTION 1: Account Details**

1(a): Personal Details Please complete if applicable to your account type, based on the instructions noted above:

Person 1		Person 2	
Title	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Other <input type="checkbox"/>	Title	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Other <input type="checkbox"/>
Surname	_____	Surname	_____
Forename(s)	_____	Forename(s)	_____
Residential Address	_____	Residential Address	_____

1(b): Entity Details Please complete if applicable to your account type, based on the instructions noted above:

Entity Name (Legal): \_\_\_\_\_

Registered Address: \_\_\_\_\_

Country: \_\_\_\_\_

**SECTION 2: Declaration of Person or Entities Tax Residency** *(All account types MUST complete)*

Name of Person/Entity	Country of Tax Residency (List all)	Tax ID Number (TIN)	If TIN not available, please indicate reason
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**SECTION 3: Entity's Classification** Please complete if applicable to your account type, as per the instructions at the start of this form.

You are required to choose one CRS classification and one FATCA classification within this section.  
You MUST choose one of the below options:

FATCA Classification	GIIN (if applicable)
<input type="checkbox"/> Reporting Model 1 FR	_____
<input type="checkbox"/> Reporting Model 2 FR	_____

(continued on following page)

ALL RELEVANT SECTIONS MUST BE COMPLETED

# CRS/FATCA Individual/Entity Self-Certification

Please see our useful forms section on our website for the Common Reporting Standard "CRS" and Foreign Account Tax Compliance Act "FATCA" Appendix with further definitions and information on the below classifications

## Self-Certification for FATCA and CRS (PLEASE USE BLOCK CAPITALS)

### INSTRUCTIONS ON HOW TO COMPLETE THIS FORM:

Please select the relevant account type and complete Section 1(a), 2 and 5.

☐ Individual

☐ Joint

☐ ARF

☐ AMRF

☐ Cantor PRB

☐ Cantor PRSA

Please select the relevant account type, and complete Section 1(b), 2, 3, 4 (if applicable) and 5.

☐ Corporate

☐ Trust

☐ Charity

☐ Institutional

☐ Pension (e.g. Trust Structure)

☐ Partnership

☐ Other type of entity (Please note legal structure):

PLEASE NOTE: If you believe the above instruction does not apply to your account type please complete the form as per your local tax advice.

### SECTION 1: Account Details

1(a): Personal Details Please complete if applicable to your account type, based on the instructions noted above:

#### Person 1

Title

Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other

Surname

Forename(s)

Residential Address

#### Person 2

Title

Mr ☐ Mrs ☐ Ms ☐ Miss ☐ Other

Surname

Forename(s)

Residential Address

1(b): Entity Details Please complete if applicable to your account type, based on the instructions noted above:

Entity Name (Legal)

Registered Address

Country:

### SECTION 2: Declaration of Person or Entities Tax Residency All account types MUST complete

Name of Person/Entity	Country of Tax Residency(List all)	Tax ID Number (TIN)	If TIN not available, please indicate reason
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>

### SECTION 3: Entity's Classification Please complete if applicable to your account type, as per the instructions at the start of this form

You are required to choose one CRS classification and one FATCA classification within this section.

You MUST choose one of the below options:

#### FATCA Classification

☐ Reporting Model 1 FFI

☐ Reporting Model 2 FFI

#### GIIN (if applicable)

(continued on following page)

ALL RELEVANT SECTIONS MUST BE COMPLETED

ALL RELEVANT SECTIONS MUST BE COMPLETED

<input type="checkbox"/> Participating FFI	
<input type="checkbox"/> Registered Deemed Compliant (other than Reporting Model 1 FFI/Sponsored FFI or Non-Reporting IGA FFI)	
<input type="checkbox"/> Sponsored Direct Reporting NFFE	
<input type="checkbox"/> Direct Reporting NFFE	
<input type="checkbox"/> Sponsored FFI	
<input type="checkbox"/> Non-Reporting IGA	
<input type="checkbox"/> Foreign Government	
<input type="checkbox"/> Entity Wholly Owned by an Exempt Beneficial Owner	
<input type="checkbox"/> 501 (c) Organization	
<input type="checkbox"/> International Organization	
<input type="checkbox"/> Exempt Retirement fund	
<input type="checkbox"/> Active Non-Financial Foreign Entity	
<input type="checkbox"/> Non-Profit Organization	
<input type="checkbox"/> Passive Non-Financial Foreign Entity <b>(also complete Section 4 for Controlling Persons)</b>	
<input type="checkbox"/> Other Specify: <div></div>	

Name of the sponsoring Entity	
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You MUST choose one of the below options:

☐ Financial Institution other than investment entity (custodial institution, depository institution/specified insurance company)

☐ Financial Institution non-reporting according to local jurisdiction legislation where you are a resident

☐ Investment Entity with Tax Residence in a non-participating jurisdiction and managed by another FI  
**(also complete Section 4 for Controlling Persons)**

☐ Passive Non-Financial Entity **(also complete Section 4 for Controlling Persons)**

☐ Active Non-Financial Entity which is a Government/Central Bank/International Organization

☐ Active Non-Financial Entity (corporation that is publically traded or an affiliate of a publicly traded corporation)

☐ Active Non-Financial Entity-other

☐ Other investment entity

You can find further definitions on the different classification on our CRS/FATCA Appendix accessible at [cantorfitzgerald.ie](http://cantorfitzgerald.ie)

# CRS/FATCA Individual/Entity Self-Certification

## Self-Certification for FATCA and CRS (PLEASE USE BLOCK CAPITALS)

**SECTION 4: CRS and FATCA – Controlling Persons (“CP”) Identification** Please complete this section if you have completed section 1(b) **AND** have selected an entity classification, in the previous section, that notes section 4 must be completed.

- For a Trust this includes the settlor, the trustees, the protector (if any) and any known beneficiaries
- For a Corporation or Non-Corporate entity (other than a Trust) this would include natural persons who own or control, directly or indirectly, 25% or more of the entity
- Where no natural person is identified, the senior managing official is a controlling person
- TIN or equivalent must be provided
- Refer to table below for CP types

**Should the below space not be sufficient, please provide information on a separate sheet.**

Should Controlling Persons have more than one tax residence, please use the below space or provide information on a separate sheet.

Controlling Persons type code	Print Name & Signature*	Date of birth (dd/mm/yyyy)	Full residence address	Tax residence country	TIN /If TIN not available please indicate reason

\*By signing you are confirming the information to be accurate and complete.

**Controlling Persons Type codes:**

CP of legal person – ownership	<b>801</b>	CP of legal arrangement – trust – other	<b>808</b>
CP of legal person – other means	<b>802</b>	CP of legal arrangement – other – settlor-equivalent	<b>809</b>
CP of legal person – senior managing official	<b>803</b>	CP of legal arrangement – other – trustee-equivalent	<b>810</b>
CP of legal arrangement – trust – settlor	<b>804</b>	CP of legal arrangement – other – protector-equivalent	<b>811</b>
CP of legal arrangement – trust – trustee	<b>805</b>	CP of legal arrangement – other – beneficiary-equivalent	<b>812</b>
CP of legal arrangement – trust – protector	<b>806</b>	CP of legal arrangement – other – other-equivalent	<b>813</b>
CP of legal arrangement – trust – beneficiary	<b>807</b>	Unknown	<b>UN</b>

# CRS/FATCA Individual/Entity Self-Certification

## Self-Certification for FATCA and CRS (PLEASE USE BLOCK CAPITALS)

### SECTION 5: Declaration and Undertakings All account types MUST complete

- (a) I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- (b) I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information under the Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA).
- (c) I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- (d) If there is a change in circumstances that affects the tax residence status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform Cantor Fitzgerald Ireland of the change in circumstances within 30 days of its occurrence and to provide a suitably updated CRS or FATCA self-certification.

#### Client Acceptance

If you completed [section 1\(a\)](#) please ensure all beneficiaries sign below:

##### PERSON 1

Print Name

Date Signed

##### PERSON 2 (if applicable)

Print Name

Date Signed

If you completed [section 1\(b\)](#) please ensure the relevant authorised signatories sign below:

##### AUTHORISED SIGNATORY 1

Print Name

Date Signed

##### AUTHORISED SIGNATORY 2 (if applicable)

Print Name

Date Signed



## Appendix CRS & FATCA Self Certification for Individuals & Entity Accounts – Instruction and Defined Terms

Regulations based on the Organisation for Economic Cooperation and Development ("OECD") Common Reporting Standard ("CRS") require Financial Institutions ("FIs") to collect and report certain information about an account holder's tax residency. If the account holder's tax residence is located outside the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

### How to complete the Self Certification?

#### Who should complete this form?

Please complete this form where you are required to or have been requested to self-certify. It is the responsibility of the account holder to ensure the form is completed correctly. It is a requirement under the Common Reporting Standard "CRS" and Foreign Account Tax Compliant Act "FATCA" to self certify.

#### Understanding the Terminology

You can find summaries of defined terms such as an "Account Holder", entity classifications such as "Financial Institution" and "International Organization" and other terms, in this Appendix.

#### Validity of form and No Tax Advice notice

This form is intended to request information consistent with local law requirements.

This form will remain valid unless there is a change in circumstances relating to information, such as the Account Holder's tax status or other mandatory field information that makes the form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

**As a financial institution, we are not allowed to give tax advice.** Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

You should indicate the capacity in which you have signed in Section 4 (e.g., as custodian or nominee of an account on behalf of the account holder as an authorised signatory, beneficial owner or power of attorney).

You can find out more information, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange/>.

## Appendix - Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. Relevant information can be found at the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange/>.

If you have any questions then please contact your tax adviser or domestic tax authority.

### Account Holder

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account. With respect to an individual or jointly held account, the individual or each joint holder is treated as an Account Holder.

### Active NFE

An Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a non-financial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a non-financial group; or
- non-profit NFEs.

An entity will be classified as an Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

- e) the NFE is not yet operating a business and has no prior operating history (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements (a "non-profit NFE")
  - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - ii) it is exempt from income tax in its jurisdiction of residence;
  - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

Control

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 10%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

Controlling Person(s)

"Controlling Person(s)" are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This

definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s)” means persons in equivalent or similar positions.

Custodial Institution	The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.
Depository Institution	The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.
FATCA	FATCA stands for the US provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into US law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-US financial institutions and other non-US entities.
Entity	The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).
Financial Account	A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.
Financial Institution	The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.
International Organisation	<p>International Organisation” includes any intergovernmental organisation (including a supranational organisation), or wholly owned agency or instrumentality of such an organisation, that:</p> <ul style="list-style-type: none"><li>• primarily comprises governments; and</li><li>• has in effect a headquarters or substantially similar agreement with a jurisdiction; and</li><li>• the income of which is not for the benefit of private persons.</li></ul> <p>Arrangements substantially similar to headquarters arrangements include, for example, arrangements that entitle the organisation’s offices or establishments in the jurisdiction (e.g. a subdivision, or a local or regional office) to privileges and immunities.</p>
Investment Entity	The term “Investment Entity” includes two types of Entities:

- i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - Individual and collective portfolio management; or
  - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- ii) The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution	The term "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.
Investment Entity managed by another Financial Institution	<p>An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of "Investment Entity".</p> <p>An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.</p>
NFE	An "NFE" is any Entity that is not a Financial Institution.
Non-Reporting Financial Institution	<p>A Non-Reporting Financial Institution" means any Financial Institution that is:</p> <ul style="list-style-type: none"> <li>• a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;</li> <li>• a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;</li> <li>• an Exempt Collective Investment Vehicle;</li> <li>• a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust; or</li> <li>• any other defined in a country's domestic law as a Non-Reporting Financial Institution.</li> </ul>
Participating Jurisdiction	A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

Participating Jurisdiction Financial Institution	<p>The term "Participating Jurisdiction Financial Institution" means:</p> <ul style="list-style-type: none"> <li>(i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and</li> <li>(ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</li> </ul>
Passive NFE	Under the CRS a "Passive NFE" means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.
Related Entity	An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.
Reportable Account	The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.
Reportable Jurisdiction	A "Reportable Jurisdiction" is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.
Reportable Jurisdiction Person	<p>A "Reportable Jurisdiction Person" is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.</p> <p>Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.</p>
Reportable Person	<p>A "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than:</p> <ul style="list-style-type: none"> <li>• a corporation the stock of which is regularly traded on one or more established securities markets;</li> <li>• any corporation that is a Related Entity of a corporation described above;</li> <li>• a Governmental Entity;</li> <li>• an International Organisation;</li> <li>• a Central Bank; or</li> <li>• a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that is not a Participating Jurisdiction Financial Institution. Instead, such Investment Entities are treated as Passive NFEs.)</li> </ul>
Resident for tax purposes	<p>Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the following website: <a href="http://www.oecd.org/tax/automatic-exchange">http://www.oecd.org/tax/automatic-exchange</a></p> <p>Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability</p>

partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange>

Specified Insurance Co.      The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

TIN      The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange/>. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.



## Charity Tax Form 3

**IRS W8 BEN E form** – this must be completed where an account may receive US source income from dividends or coupons etc.

W-8 forms are US Internal Revenue Service (IRS) forms that a non US entity must complete to verify their country of residence for tax purposes and certify that they qualify for a lower rate of withholding tax based on their countries Tax Treaty with the US (if applicable).

*The sample form at the end of the document may assist you with the IRS W8 BEN E form if required.*

Form <b>W-8BEN-E</b> (Rev. July 2017) Department of the Treasury Internal Revenue Service		<b>Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)</b> OMB No. 1545-0047	
<b>Do NOT use this form for:</b> • A U.S. entity or U.S. citizen or resident • A foreign individual • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) • 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 sections 1156(a), 501(c), 601, 691, or 1432(b) (unless claiming treaty benefits) (see instructions for other exceptions) • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)			
<b>Instead use Form:</b> W-9 W-8BEN (Individual) or Form 8233 W-8ECI W-8BIMY W-8ECI or W-8BEP W-8BIMY			
<b>Part I Identification of Beneficial Owner</b>			
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): <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> International organization <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Estate <input type="checkbox"/> Partnership <input type="checkbox"/> Government If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? <input type="checkbox"/> Yes <input type="checkbox"/> No			
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting ISA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner) <input type="checkbox"/> Participating FFI <input type="checkbox"/> Reporting Model 1 FFI <input type="checkbox"/> Reporting Model 2 FFI <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting ISA FFI covered in Part XIII). See instructions. <input type="checkbox"/> Sponsored FFI, Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank, Complete Part IV. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts, Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle, Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity, Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts, Complete Part IX. <input type="checkbox"/> Owner-documented FFI, Complete Part X. <input type="checkbox"/> Restricted distributor, Complete Part XI.			
<input type="checkbox"/> Nonreporting ISA FFI, Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue, Complete Part XIII. <input type="checkbox"/> International organization, Complete Part XIV. <input type="checkbox"/> Exempt retirement plans, Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners, Complete Part XVI. <input type="checkbox"/> Territory financial institution, Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity, Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company, Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy, Complete Part XX. <input type="checkbox"/> 501(c) organization, Complete Part XXI. <input type="checkbox"/> Nonprofit organization, Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation, Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE, Complete Part XXIV. <input type="checkbox"/> Active NFFE, Complete Part XXV. <input type="checkbox"/> Passive NFFE, Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI, Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE, Complete Part XXVIII. <input type="checkbox"/> 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 the 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			
8 U.S. taxpayer identification number (TIN), if required <b>a</b> GIN <b>b</b> Foreign TIN			
10 Reference number(s) (see instructions)			
<b>Note:</b> Please complete remainder of the form including signing the form in Part XXX. <b>For Paperwork Reduction Act Notice, see separate instructions.</b> Cat. No. 55659N Form <b>W-8BEN-E</b> (Rev. 7-2017)			



**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](http://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.

**Do NOT use this form for:**

- 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 U.S. (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

**Instead use Form:****Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner		<b>2</b> Country of incorporation or organization										
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)												
<b>4</b> Chapter 3 Status (entity type) (Must check one box only): <table border="0" style="width:100%"><tr><td><input type="checkbox"/> Simple trust</td><td><input type="checkbox"/> Grantor trust</td><td><input type="checkbox"/> Complex trust</td><td><input type="checkbox"/> Estate</td><td><input type="checkbox"/> Partnership</td></tr><tr><td><input type="checkbox"/> Central Bank of Issue</td><td><input type="checkbox"/> Tax-exempt organization</td><td><input type="checkbox"/> Private foundation</td><td><input type="checkbox"/> International organization</td><td><input type="checkbox"/> Government</td></tr></table> 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. <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	<input type="checkbox"/> Government
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<b>6</b> 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> (other than a registered address). <table border="1" style="width:100%"><tr><td style="width:70%">City or town, state or province. Include postal code where appropriate.</td><td style="width:30%">Country</td></tr></table>			City or town, state or province. Include postal code where appropriate.	Country								
City or town, state or province. Include postal code where appropriate.	Country											
<b>7</b> Mailing address (if different from above) <table border="1" style="width:100%"><tr><td style="width:70%">City or town, state or province. Include postal code where appropriate.</td><td style="width:30%">Country</td></tr></table>			City or town, state or province. Include postal code where appropriate.	Country								
City or town, state or province. Include postal code where appropriate.	Country											
<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> GIIN	<b>b</b> Foreign TIN										
<b>10</b> Reference number(s) (see instructions)												

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

**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) \_\_\_\_\_

**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):
- |                                                                      |                                                                                                         |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test                         |
| <input type="checkbox"/> Tax exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test                                |
| <input type="checkbox"/> Other tax exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test        |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> 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: \_\_\_\_\_

**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.

**Part V Certified Deemed-Compliant Nonregistering Local Bank**18 ☐ 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 5% 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 is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**19 ☐ I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

20 Name of sponsoring entity: \_\_\_\_\_

21 ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**22 ☐ I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

**Part X Owner-Documented FFI (continued)****Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d** ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

**25a** ☐ (All restricted distributors check here) I certify that the entity identified in Part I:

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
- Does not solicit customers outside its country of incorporation or organization;
- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
- Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Part XII Nonreporting IGA FFI**

**26** ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ . The trustee is: ☐ U.S. ☐ Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

**27** ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

**Check box 28a or 28b, whichever applies.**

**28a** ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

**b** ☐ I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

**Check box 29a, b, c, d, e, or f, whichever applies.**

**29a** ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

**b** ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
  - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
  - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
  - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

**c** ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans** *(continued)*

- d ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30 ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31 ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32 ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33 ☐ I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34 ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.



**Part XXI 501(c) Organization**

**35** ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

**36** ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

**Check box 37a or 37b, whichever applies.**

**37a** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

**b** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

**38** ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - (i) Does not accept deposits in the ordinary course of a banking or similar business;
  - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
  - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

**39** ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

**40a** ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

- b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**Part XXVII Excepted Inter-Affiliate FFI**41 ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

**Part XXVIII Sponsored Direct Reporting NFFE** (see instructions for when this is permitted)

42 Name of sponsoring entity: \_\_\_\_\_

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.**Part XXIX Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

**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 to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W;
- The entity identified on line 1 of this form is not a U.S. person;
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income; **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.**

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

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



Red = Mandatory  
Blue = Conditional

# Form W-8BEN-E Entities

DRAFT

Page 1

Form **W-8BEN-E**  
(Rev. July 2017)  
Department of the Treasury  
Internal Revenue Service

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

OMB No. 1545-1621

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.  
► Go to [www.irs.gov/FormW8BENE](http://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.

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident
- A foreign individual
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
- 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)
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)

**Instead use Form:**

- W-9
- W-8BEN (Individual) or Form 8233
- W-8ECI
- W-8IMY
- W-8ECI or W-8EXP
- W-8IMY

Use  
current  
version  
(Rev. July  
2017)

Do not  
complete  
if US  
person

**Part I Identification of Beneficial Owner**

**1** Name of organization that is the beneficial owner  
**Name of beneficial owner**

**2** Country of incorporation or organization  
**Provide full country name**

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

**4** Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt 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.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> 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).  
**Permanent address of beneficial owner (within country of tax residence)**  
City or town, state or province. Include postal code where appropriate.  
**If PO box or c/o are provided, additional documentation is required**

**7** Mailing address (if different from above)  
**Provide mailing address if different than permanent address**  
City or town, state or province. Include postal code where appropriate.

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

**9a** GIIN

**b** Foreign TIN

**10** Reference number(s) (see instructions)

A company's  
pension is  
usually a  
complex  
trust, if a  
simple trust  
do not  
complete this  
form

US mailing  
address  
requires  
additional  
documentation

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

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 59689N

Form **W-8BEN-E** (Rev. 7-2017)

GIIN required if: (a) Part II not completed and (b) FATCA status is: Participating FFI, Registered Deemed-Compliant FFI, Rep Model 1 FFI, Rep Model 2 FFI, Direct reporting NFFEs, certain nonreporting IGA FFIs, or Sponsored FFIs  
(GIIN may be listed on space below if it doesn't fit within box 9a)

Red = Mandatory  
Blue = Conditional

# Form W-8BEN-E Entities

# DRAFT

Part II required if: (a) DRE that has its own GIIN, or (b) Branch/DRE of an FFI that is located outside the jurisdiction on Line 6

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Form W-8BEN-E (Rev. 7-2017)

Page 2

## 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
- |                                                                  |                                                 |                                       |
|------------------------------------------------------------------|-------------------------------------------------|---------------------------------------|
| <input type="checkbox"/> Branch treated as nonparticipating FFI. | <input type="checkbox"/> Reporting Model 1 FFI. | <input type="checkbox"/> U.S. Branch. |
| <input type="checkbox"/> Participating FFI.                      | <input type="checkbox"/> 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).

Address of disregarded entity (DRE) or Branch

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

Do not use PO box, in-care-of, or third party address (other than a registered address)

Country

Provide full name of country, do not abbreviate

- 13 GIIN (if any) GIIN required, except for Branch treated as nonparticipating FFI

## 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 Beneficial Owner's tax residence country 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):
- |                                                                      |                                                                                                         |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test                         |
| <input type="checkbox"/> Tax exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test                                |
| <input type="checkbox"/> Other tax exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test        |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> 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:

## 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.

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Select  
FATCA  
status of  
DRE or  
Branch

Check both  
Line 14a and  
Line 14b

If US branch:  
enter a GIIN  
applicable to  
any other  
branch of the  
FFI

Complete Part  
III if claiming  
treaty benefits  
(only applies if  
beneficial owner  
is resident in  
treaty country)

Select the  
treaty's  
limitation on  
benefits  
provision that  
the beneficial  
owner satisfies

Complete Line  
15 if claiming  
special treaty  
rates (as  
applicable)

**Part V Certified Deemed-Compliant Nonregistering Local Bank**

18 ☐ 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 5% 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 is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**

19 ☐ I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); and
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

20 Name of sponsoring entity: \_\_\_\_\_

21 ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**

22 ☐ I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**

23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), and
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; and
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

**Part X** Owner-Documented FFI (continued)

Check box 24b or 24c, whichever applies.

- b ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI** Restricted Distributor

- 25a ☐ (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.



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**Part XII Nonreporting IGA FFI**

26 ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ . The trustee is: ☐ U.S. ☐ Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

b ☐ I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; and
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

Check box 29a, b, c, d, e, or f, whichever applies.

29a ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; and
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

b ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and

(i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;

(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));

(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or

(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

A pension must only check whichever box applies, either box 29a, b, c, d, e, or f

**Part XV Exempt Retirement Plans** (continued)

- d ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30 ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31 ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32 ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33 ☐ I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34 ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

**Part XXI 501(c) Organization**

- 35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; or
  - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

- 36 ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
  - The entity is exempt from income tax in its country of residence;
  - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
  - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

- 37a ☐ I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; and
  - The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).
- b ☐ I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
  - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
  - The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; and
  - The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

- 38 ☐ I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
  - The entity identified in Part I:
    - (i) Does not accept deposits in the ordinary course of a banking or similar business;
    - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or
    - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
  - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

- 39 ☐ I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
  - Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
  - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

- 40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or
- c ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.



Red = Mandatory  
Blue = Conditional

# Form W-8BEN-E Entities

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## Part XXVII Excepted Inter-Affiliate FFI

41 ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

## Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity:

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

## Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

## 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 to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W;
- The entity identified on line 1 of this form is not a U.S. person;
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income; **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.

Check box to certify signer's capacity to sign

Sign Here



Hand written signature required

Print name of signer

Date signed

Month-Day-Year

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

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

Form W-8BEN-E (R

A 3rd party signatory requires additional documentation to support the authority to sign tax forms on behalf of the beneficial owner