Form W-8BEN-E

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

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

For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
 Go to www.irs.gov/FormW8BENE for instructions and the latest information.
 ■ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

DO NO	Of use this form for:		In	stead use Form:
	entity or U.S. citizen or resident			W-9
• A fo	reign individual		W-8BEN (Individ	ual) or Form 8233
	reign individual or entity claiming that income is effectively connected with ess claiming treaty benefits)	h the conduct of	trade or business within the United St	ates W-8ECI
• A fo	reign partnership, a foreign simple trust, or a foreign grantor trust (unless	claiming treaty be	enefits) (see instructions for exception	s) W-8IMY
gove 501(reign government, international organization, foreign central bank of issue ernment of a U.S. possession claiming that income is effectively connecte c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions to	ed U.S. income or for other exception	that is claiming the applicability of seons)	ction(s) 115(2), V-8ECI or W-8EXP
• Any	person acting as an intermediary (including a qualified intermediary acting	g as a qualified d	erivatives dealer)	W-8IMY
Pa	rt I Identification of Beneficial Owner			
1	Name of organization that is the beneficial owner		2 Country of incorporation or organi	ization
3	Name of disregarded entity receiving the payment (if applicable, see ins	structions)		
4	Chapter 3 Status (entity type) (Must check one box only):	ooration	☐ Partnership	
	☐ Simple trust ☐ Tax-exempt organization ☐ Com	nplex trust	☐ Foreign Government -	Controlled Entity
	☐ Central Bank of Issue ☐ Private foundation ☐ Esta	te	☐ Foreign Government -	Integral Part
	☐ Grantor trust ☐ Disregarded entity ☐ Inter	national organiza	tion	
	If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the	entity a hybrid makir	ng a treaty claim? If "Yes," complete Part III.	Yes No
5	Chapter 4 Status (FATCA status) (See instructions for details and comp	lete the certifica	tion below for the entity's applicable s	tatus.)
	☐ Nonparticipating FFI (including an FFI related to a Reporting IGA)	☐ Nonreportir	porting IGA FFI. Complete Part XII.	
	FFI other than a deemed-compliant FFI, participating FFI, or		vernment, government of a U.S. posse	ession, or foreign
	exempt beneficial owner).	central ban	k of issue. Complete Part XIII.	
	☐ Participating FFI.	International	al organization. Complete Part XIV.	
	Reporting Model 1 FFI.	Exempt reti	rement plans. Complete Part XV.	
	Reporting Model 2 FFI.	☐ Entity wholl	owned by exempt beneficial owners. C	Complete Part XVI.
	Registered deemed-compliant FFI (other than a reporting Model 1	☐ Territory financial institution. Complete Part XVII.		
	FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII).	☐ Excepted n	onfinancial group entity. Complete Pa	rt XVIII.
	See instructions.		onfinancial start-up company. Comple	
	Sponsored FFI. Complete Part IV.	☐ Excepted n	onfinancial entity in liquidation or bank	kruptcy.
	☐ Certified deemed-compliant nonregistering local bank. Complete	Complete F		
	Part V.	☐ 501(c) orga	nization. Complete Part XXI.	
	Certified deemed-compliant FFI with only low-value accounts.	_	rganization. Complete Part XXII.	
	Complete Part VI.	☐ Publicly tra	ded NFFE or NFFE affiliate of a public	ly traded
	Certified deemed-compliant sponsored, closely held investment		. Complete Part XXIII.	,
	vehicle. Complete Part VII.	☐ Excepted to	erritory NFFE. Complete Part XXIV.	
	☐ Certified deemed-compliant limited life debt investment entity.	Active NFF	E. Complete Part XXV.	
	Complete Part VIII.	☐ Passive NF	FE. Complete Part XXVI.	
	☐ Certain investment entities that do not maintain financial accounts.		ter-affiliate FFI. Complete Part XXVII.	
	Complete Part IX.	☐ Direct repo		
	Owner-documented FFI. Complete Part X.	•	direct reporting NFFE. Complete Part	XXVIII.
	Restricted distributor. Complete Part XI.		at is not a financial account.	
6	or in-care-of address (other than a regi	stered address).		
	City or town, state or province. Include postal code where appropriate.		Country	
7	Mailing address (if different from above)		<u> </u>	
	City or town, state or province. Include postal code where appropriate.		Country	

Form W-8BEN-E (Rev. 10-2021) Page 2 Part I Identification of Beneficial Owner (continued) 8 U.S. taxpayer identification number (TIN), if required GIIN **b** Foreign TIN 9a **c** Check if FTIN not legally required Reference number(s) (see instructions) 10 Note: Please complete remainder of the form including signing the form in Part XXX. Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a Part II 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 GIIN (if any) Claim of Tax Treaty Benefits (if applicable), (For chapter 3 purposes only.) I certify that (check all that apply): The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country. 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): Company that meets the ownership and base erosion test ☐ Tax-exempt pension trust or pension fund Company that meets the derivative benefits test Other tax-exempt organization Company with an item of income that meets active trade or business test Publicly traded corporation Favorable discretionary determination by the U.S. competent authority received ☐ Subsidiary of a publicly traded corporation ■ No LOB article in treaty Other (specify Article and paragraph): 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.

orm W-8BEN-I	E (Rev. 10-2021)			Page 8			
Part XXVII	Excepted Inter-Affil	iate FFI					
41 🗌 1	certify that the entity identifie	ed in Part I:					
• ls a r	• 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 received payments from any withholding agent other than a member of its expanded affiliated group; and						
• Has	not agreed to report under Re	egulations section 1.1471-4(d)(2)(ii)(C) or otherw	ise act as an agent for chapter 4 purposes	s on behalf of any financia			
	tion, including a member of its	• • • • • • • • • • • • • • • • • • • •		•			
Part XXVIII	Sponsored Direct R	eporting NFFE (see instructions for	when this is permitted)				
42 Name	Name of sponsoring entity:						
	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. Ow	ners of Passive NFFE					
substantial U.		e, address, and TIN of each substantial U.S. m to an FFI treated as a reporting Model 1 F er an applicable IGA.					
	Name	Addre	ess	TIN			
			_				
Part XXX	Certification						
	of perjury, I declare that I have nalties of perjury that:	examined the information on this form and to the b	pest of my knowledge and belief it is true, con	rrect, and complete. I furthe			
	•	form is the beneficial owner of all the income or proise form for purposes of section 6050W or 6050Y;	oceeds to which this form relates, is using this	s form to certify its status fo			
• The	entity identified on line 1 of this f	orm is not a U.S. person;					
• This	form relates to: (a) income not e	effectively connected with the conduct of a trade o	r business in the United States, (b) income ef	ffectively connected with the			
		United States but is not subject to tax under ar artner's amount realized from the transfer of a partr	* * * * * * * * * * * * * * * * * * * *				
• For b	oroker transactions or barter exc	hanges, the beneficial owner is an exempt foreign p	person as defined in the instructions.				
wner or any wi	thholding agent that can disburs	d to any withholding agent that has control, receipte or make payments of the income of which the en	tity on line 1 is the beneficial owner.	ity on line 1 is the beneficia			
_		days if any certification on this form becomes in for the entity identified on line 1 of this f					
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	73 KK	-				
g., 11010	Signature of individua	authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)			
	ga.a. 0 01 111a1v1ddd			(55 1111)			