

Self-disclosure I for natural persons for the assessment of tax residency in USA

(For use from 1st July 2014)

Customer information: The Bank is obligated [due to § 117c of the regulation issued in the fiscal code for the implementation of the agreement between the Federal Republic of Germany and United States of America for encouraging tax compliance on international tax matters and in respect of the US-American information and reporting conditions laid down by the law on tax compliance concerning the foreign accounts] to obtain the following self-disclosure. [If the self-disclosure indicates that the account holder or the beneficial owner of the account-holder is a tax-resident of USA, the bank must consider the account as an account obligated for notification in US and obtain another self-disclosure with the US- tax identification number (e.g. IRS Form W-9)]. If it is assessed from the subsequently obtained information that the account-holder is a tax-resident of USA, the bank will forward the data to the federal central office for taxes [according to § [•] of the regulation and the agreement of submission of data]. If you have doubts regarding correctly answering the following questions, you are recommended to consult your tax advisor.

Questions for the assessment of tax residency in USA		
1)	Are you citizen of USA?	<input type="checkbox"/> yes <input type="checkbox"/> no
2)	Are you born in USA?	<input type="checkbox"/> yes <input type="checkbox"/> no
3)	Are you holding a US-Immigrant Visa („Green Card“)?	<input type="checkbox"/> yes <input type="checkbox"/> no
4)	Do you fulfill the conditions of the substantial presence test for purpose of taxation? ⁹	<input type="checkbox"/> yes <input type="checkbox"/> no
5)	Are you a resident of USA?	<input type="checkbox"/> yes <input type="checkbox"/> no
6)	Are you assessable to taxation together with a US-taxpayer spouse?	<input type="checkbox"/> yes <input type="checkbox"/> no
7)	Does a liability for taxation in USA exist due to any other reasons?	<input type="checkbox"/> yes <input type="checkbox"/> no

Formal obligation: If all of the questions specified above are answered negatively and if circumstances change during the course of the business relationship that leads to a positive answer of a question that was initially answered negatively, I undertake to inform the bank about this immediately.

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Place, Date

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Signature of the account-holder

⁹ So-called *Substantial Presence Test*. Details are available at <http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>

Self-disclosure IV by legal entities for the assessment of the characteristic as a specified or non-specified person of USA

(For use from 1st July 2014)

Customer information: The Bank is obligated [due to § 117c of the regulation issued in the fiscal code for the implementation of the agreement between the Federal Republic of Germany and United States of America for encouraging tax compliance on international tax matters and in respect of the US-information and reporting conditions laid down by the law on tax compliance concerning the foreign accounts] to assess whether the legal entities within the meaning of this agreement are specified persons and hence a liable person of the United States (US-person). If one of the questions is answered with „yes“, the bank will treat the account as an account obligated for notification in US. The account-holder himself is responsible for correctly answering the questions and should consult the tax advisor in case of any doubts.

This document should be obtained along with the self-disclosure II for the inquiry of the US-Tax reference number

Questions for the assessment of the characteristic as a person of USA		
1)	Is the account-holder a resident of USA for purpose of taxation?	<input type="checkbox"/> Yes <input type="checkbox"/> no
2)	Is the account-holder established in USA?	<input type="checkbox"/> Yes <input type="checkbox"/> no
3)	Is the account-holder established by the laws of USA or one of its states?	<input type="checkbox"/> Yes <input type="checkbox"/> no
4)	Is the account-holder an US-Trust?	<input type="checkbox"/> Yes <input type="checkbox"/> no
5)	Does a court in USA have the power to issue orders or judgments over essentially all questions of administration of the account-holder?	<input type="checkbox"/> Yes <input type="checkbox"/> no
6)	Are one or more persons from USA authorized to monitor all important decisions of the account-holder?	<input type="checkbox"/> Yes <input type="checkbox"/> no
7)	Is the account-holder a community of beneficiaries of the estate of a testator, who was a citizen of USA or resided in USA?	<input type="checkbox"/> Yes <input type="checkbox"/> no

A US-person is also a specified US-person, as long as he does not exhibit one of the characteristics specified as follows, which must necessarily be interpreted according to the law of US-Tax Code (*Internal Revenue Code - IRC*):

- i) A capital company, whose shares are listed regularly in one or more recognized stock exchanges¹⁰,
- ii) A capital company, which is part of the same expanded concern within the meaning of § 1471 2nd subparagraph of paragraph e of IRC, as described under clause (i),
- iii) A public authority or institution in USA or under its sole ownership,
- iv) A state of USA, an US-external territory, a regional administrative body of an US-state or external territory or an authority or institution under the sole ownership of one or more US-states or external territories,
- v) A tax-exempt organization as per § 501 paragraph a of IRC or an individual pension plan within the meaning of §7701 37th subparagraph of paragraph a of IRC,
- vi) A bank within the meaning of § 581 of IRC
- i) A real estate fund within the meaning of § 856 of IRC,

¹⁰ The term has been borrowed from the US law and cannot be judged on the basis of MiFID-terminology.

viii) A regulated investment company within the meaning of § 851 of the US - Tax Code or a legal entity registered at the Securities and Exchange Commission as per the law on investment companies from 1940 [chapter 15 § 80a-64 of the collection of laws of United States (US Code - USC)],

ix) An investment fund within the meaning of § 584 paragraph 'a' of IRC,

x) A trust exempt from taxation as per § 664 paragraph 'c' of IRC or described in § 4947 1st subparagraph of paragraph 'a' of IRC,

xi) A registered dealer of securities, merchandise trading or derivative financial instruments (including future/ swap contracts, options and futures transactions at the stock exchange and over-the-counter-markets) according to the laws of United States or one of its states; or

xii) A broker within the meaning of § 6045 paragraph 'c' of IRC.

Formal obligation: If circumstances change during the course of the business relationship that leads to a change in the assessment of the fiscal status as compared to the time of the first completion of this document, the legal entity or the parties concerned undertake to inform the bank about this immediately.

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Place, Date

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Signature of the authorized representative of the account-holder

Self-disclosure for evaluating the business activities of a legal entity, which is not a financial institution, as „active“ or „passive“

Customer information: The Bank is obligated [due to § 117c of the regulation issued in the fiscal code for the implementation of the agreement between the Federal Republic of Germany and United States of America for encouraging tax compliance on international tax matters and in respect of the US- information and reporting conditions laid down by the law on tax compliance concerning the foreign accounts] in certain constellations to assess whether the legal entities within the meaning of this agreement is a passive legal entity controlled by one or more US-nationals.

This leaflet is for lending support in determining the "Passivity" of a legal entity. The account-holder is responsible for the contents himself and should consult the tax advisor in case of any doubt. A legal entity is to be treated as „active“, if one of the questions listed below is answered as „yes “. If none of the questions are answered as „yes“, the legal entity should be considered „passive “.

[If it is assessed from the subsequently obtained information that the account-holder is a passive legal entity, which is not a financial institution, and which is controlled by one or more specified US-nationals, the bank is legally obligated to treat the account as an account obligated for notification in US.]

Questions for the assessment of active business activities of the account holder		
1)	Did the account holder realize less than 50 % of his gross earnings from a passive business activity in the past financial or calendar year?	<input type="checkbox"/> Yes <input type="checkbox"/> no
2)	Are less than 50 % of the assets of the account holder during the past financial or calendar year, assets with which one realizes or should realize capital earnings?	<input type="checkbox"/> Yes <input type="checkbox"/> no
3)	Are shares of the account-holder regularly listed in a recognized stock exchange or is the account-holder an associated legal entity of a legal entity, whose shares are listed in a recognized stock exchange?	<input type="checkbox"/> Yes <input type="checkbox"/> no
4)	Was the account-holder established in an US- external territory and are all the owners of the payee residing in this US- external territory? („bona fide residents “)	<input type="checkbox"/> Yes <input type="checkbox"/> no
5)	Is the account-holder a non-American government, a government of an US external territory, an international organization, a non-American central bank or a legal entity, which is in the sole ownership of at least one of the aforementioned institutions?	<input type="checkbox"/> Yes <input type="checkbox"/> no
6)	Does the activities of the account-holder essentially comprise of holding of investments in one or more subsidiaries, which carry out a different business than that of a financial institution, as well as financing and providing services for these subsidiaries?	<input type="checkbox"/> Yes <input type="checkbox"/> no
6.1)	Is the legal entity operating as investment funds or does it describe itself as, for example an equity fund, a venture capital fund, a so-called „Private Equity“ or „Leveraged Buyout Funds“ or an investment instrument, for the purpose of acquiring or financing and subsequently holding shares in these companies as fixed assets?	<input type="checkbox"/> Yes <input type="checkbox"/> no
6.2)	Does the legal entity not carry out any other business and also did not carry out any business in the past, but, however, invests capital in financial assets with the intent of operating a business other than that of a financial institution? Note: On the day following the completion of 24 months from the date of establishment of the legal	<input type="checkbox"/> Yes <input type="checkbox"/> no

	entity, this rule of exception no longer applies to the legal entity.	
6.3)	Was the legal entity not a financial institution in the past five years and is currently disposing off its assets or is carrying out a restructuring with the intent of carrying out a different business activity rather than continuing or again starting to operate as a financial institution?	<input type="checkbox"/> Yes <input type="checkbox"/> no
6.4)	Does the activities of the legal entity essentially comprise of financing and hedging of transactions along with or for associated legal entities that are not financial institutions, and does the legal entity not provide any financing or hedging services for legal entities, which are not associated legal entities, under the stipulation that the group of these associated legal entities essentially operate a business other than that of a financial institution?	<input type="checkbox"/> Yes <input type="checkbox"/> no
6.5)	<p>Does the legal entity fulfill <u>all</u> of the following requirements?</p> <ol style="list-style-type: none"> 1. The legal entity is established and operates in its place of establishment exclusively for religious, community, scientific, artistic, cultural or educational purposes. 2. The legal entity is exempt from taxation in its place of establishment. 3. The legal entity does not have shareholders or members with ownership or the right to use the income or the assets. 4. As required by the applicable law of the country of residence or the establishment documents, the income and assets of the legal entity cannot be distributed to a private person or a non-charitable legal entity or used in their favor, except in case of an agreement for carrying out charitable activities by the legal entity, as payment of an appropriate remuneration for services provided or as payment amounting to the market value of an asset acquired from the legal entity. 5. As required by the applicable law of the country of residence or the establishment documents of the legal entity, in case of liquidation or dissolution, all the assets must be allotted to a government legal entity or another non-profit organization or will be eventually acquired by the government of the country of residence of the legal entity or one of its regional administrative bodies. 	<input type="checkbox"/> Yes <input type="checkbox"/> no

Formal obligation: If circumstances change during the course of the business relationship that leads to answering one or more of the questions listed above differently than today, the legal entity or the parties concerned undertake to inform the bank immediately about the authorized representatives of the legal entity.

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Place, Date

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Signature of the authorized representative of the account-holder

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Form **W-8BEN**

(Rev. February 2014)

Department of the Treasury
Internal Revenue Service

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

► For use by individuals. Entities must use Form W-8BEN-E.
► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual **W-8BEN-E**
- You are a U.S. citizen or other U.S. person, including a resident alien individual **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) **W-8ECI**
- You are a beneficial owner who is receiving compensation for personal services performed in the United States **8233 or W-4**
- A person acting as an intermediary **W-8IMY**

Instead, use Form:

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner		2 Country of citizenship	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
City or town, state or province. Include postal code where appropriate.		Country	
4 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		6 Foreign tax identifying number (see instructions)	
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)	

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____

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

Part III 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:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an owner or account holder of a foreign financial institution,
 - The person named 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 applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
 - The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here ►

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer Capacity in which acting (if form is not signed by beneficial owner)

Notice of Expatriation and Waiver of Treaty Benefits

OMB No. 1545-2138

- ▶ Section references are to the Internal Revenue Code.
- ▶ Give this form to the payer. Do not send to the IRS.

Please print or type	Name of owner	U.S. taxpayer identification number
	Permanent address	Expatriation date
	City, province or state, postal code, and country	
	Current mailing address, if different from permanent address. Include apt. or suite no., or P.O. box if mail is not delivered to street address.	
	City, town or post office, state, and ZIP code. If you have a foreign address, enter city, province or state, postal code, and country.	

Under penalties of perjury, I certify that I am a covered expatriate (as defined in the instructions below). Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Name of payer _____ For the payer above, check the box below if you had any of the following items on the day before your expatriation date (see instructions).	Account Number (or other identifying information)
<input type="checkbox"/> 1. Eligible Deferred Compensation Item. Checking this box notifies the payer that you are irrevocably waiving any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States (see instructions)	
<input type="checkbox"/> 2. Ineligible Deferred Compensation Item	
<input type="checkbox"/> 3. Specified Tax Deferred Account	
<input type="checkbox"/> 4. Nongrantor Trust. Checking this box notifies the payer that you will be treated as having waived any right to claim any reduction in withholding on any distribution from this trust under any treaty with the United States (see instructions)	
<input type="checkbox"/> Checking this box notifies the payer that you are electing to be treated as having received the value of your interest in the trust on the day before your expatriation date and that you will be subject to withholding under section 877A until the payer receives (a) a copy of the letter ruling issued by the IRS stating the value of your interest in the trust and (b) your certification that you have paid any tax due on the receipt of the value of your interest in the trust (see instructions).	
Signature _____	Date _____

General Instructions

Purpose

Use Form W-8CE to notify the payer that you are a covered expatriate individual subject to special tax rules.

Covered Expatriate

You are a covered expatriate if you are an expatriate to whom any of the following applied on your expatriation date.

- 1) Your average annual net income tax for the 5-year period ending the year before your expatriation date is more than \$139,000 (for 2008). This amount is indexed for inflation. For years after 2008, see the Instructions for Form 8854 for the adjusted amount.
- 2) Your net worth is \$2,000,000 or more.
- 3) You have not certified under penalties of perjury that you met all federal tax

obligations for the preceding 5 years or have not submitted evidence of such compliance.

Exceptions. Statements (1) and (2) above do not apply if:

- You became a U.S. citizen and a citizen of another country at birth and, as of your expatriation date, continue to be a citizen of, and taxed as a resident of, such other country, and you were a U.S. resident for not more than 10 tax years during the 15-year period ending with the tax year in which you expatriated, or
- You relinquished U.S. citizenship before the age of 18½ and were a U.S. resident for not more than 10 tax years before your expatriation date.

Expatriate. An expatriate is a U.S. citizen who relinquished citizenship or a long-term resident who ceased to be a lawful permanent resident.

Long-Term Resident. For expatriation purposes, a long-term resident is any individual who was a lawful permanent resident of the United States in at least 8 out of the last 15 tax years ending with the tax year of expatriation.

Expatriation date. Your expatriation date is the date you relinquished U.S. citizenship or the date on which you ceased to be a lawful permanent U.S. resident.

Who Must File

Covered expatriates are required to give Form W-8CE to the payer if they had any of the items identified in Boxes 1-4 on the day before their expatriation date. In addition, all expatriates must file Form 8854 with the Internal Revenue Service.

Deferred compensation items. Deferred compensation items include any interest in a plan or arrangement described in section 219(g)(5), any interest in a foreign pension plan or similar retirement arrangement

or program, any item of deferred compensation, and any property, or right to property that the individual is entitled to receive in connection with the performance of services to the extent not previously taken into account under section 83 or in accordance with section 83.

Eligible deferred compensation item (Box 1). A deferred compensation item is an eligible deferred compensation item if the following three conditions are met.

1. The payer is either a U.S. person or a foreign person electing to be treated as a U.S. person under an agreement with the IRS. (Separate guidance will be issued providing procedures to make this election.)

2. You notify the payer of your status as a covered expatriate.

3. You make an irrevocable waiver on Form 8854 of any right to claim any reduction of withholding on this item under any treaty with the United States.

Check Box 1 if you have an eligible deferred compensation item. Checking this box provides notice to the payer that you are a covered expatriate who is waiving benefits under any treaty with the United States for the eligible deferred compensation item.

Ineligible deferred compensation item (Box 2). This is a deferred compensation item that is not an eligible deferred compensation item.

Check Box 2 if you have an ineligible deferred compensation item. Checking this box provides notice to the payer that you are a covered expatriate who is to be treated as receiving an amount equal to the present value of your accrued benefit on the day before your expatriation date.

Specified tax deferred account (Box 3). Specified tax deferred accounts include individual retirement plans (as defined in section 7701(a)(37)) other than arrangements described in subsection (k) or (p) of section 408, qualified tuition programs (as defined in section 529), Coverdell education savings accounts (as defined in section 530), health savings accounts (as defined in section 223), and Archer MSAs (as defined in section 220).

Check Box 3 if you have a specified tax deferred account. Checking this box provides notice to the payer that you are a covered expatriate who is to be treated as receiving a distribution of your entire interest in the account on the day before your expatriation date.

Nongrantor trust (Box 4). A nongrantor trust is the portion of any trust (U.S. or foreign) that you are not considered (immediately before your expatriation date) to own under the grantor trust rules (see sections 671-679). The withholding rules of section 877A apply to a nongrantor trust only if you were a beneficiary on the day before your expatriation date.

Check Box 4 if you were the beneficiary of a nongrantor trust on the day before your expatriation date. Checking this box provides notice to the trustee that you are a covered expatriate who, unless the box below this line is checked, is deemed to have waived any right to claim any reduction in withholding on any distribution from this trust under any treaty with the United States.

Election to be treated as receiving value of interest in the trust. You can elect to pay tax currently on the value of your interest in the trust if you first obtain a letter ruling from the IRS stating the value of your interest in the trust as of the day before your expatriation date. Make the election on Form 8854. Attach the valuation letter ruling to Form 8854 and file Form 8854 with your Form 1040 or Form 1040NR. An election is not valid unless your income tax return is filed by the due date plus extensions.

When To File

File Form W-8CE within thirty (30) days of expatriation for each specified tax deferred account, item of deferred compensation, or interest in a nongrantor trust. Individuals who expatriated after June 16, 2008, but before the availability of Form W-8CE, must file the form within 30 days of the availability of the form.

Where To File

Give Form W-8CE to each payer of the income described above. Keep a copy for your own records.

Instructions for Payer

As a result of receiving notification of expatriation on Form W-8CE, you may have a requirement to withhold tax under section 877A or to report information to the IRS.

Eligible deferred compensation. You must withhold 30% on any taxable payment to the covered expatriate.

Ineligible deferred compensation. You must advise the covered expatriate within 60 days of receipt of this form of the present value of the individual's accrued benefit in the deferred compensation item on the day before the expatriation date.

Specified tax deferred account. You must advise the covered expatriate within 60 days of receipt of this form of the individual's entire interest in the account on the day before the expatriation date.

Nongrantor trust. If the covered expatriate elects to be treated as receiving the value of his interest in the nongrantor trust on the day before his expatriation date, you must provide the covered expatriate within

60 days of receipt of this form with the information needed to calculate the value of his interest in the trust as of the day before the expatriation date. This information includes the following.

- A copy of the trust deed document.
- A list of assets held by the trust on the day before the expatriation date and the values of such assets.
- Relevant information about the interests of the other beneficiaries.
- Dates of birth of all persons who constitute measuring lives for any distributions.
- Policies used by trustees in making discretionary distributions (if any) that may constitute an ascertainable standard.
- Any other relevant information.

If you do not provide such documents and information to the covered expatriate, then the election is not valid and you must withhold 30% on any taxable distributions from the trust.

If the covered expatriate makes the election, you must withhold 30% on any taxable distribution from the trust until you receive (a) a copy of the valuation letter ruling issued by the IRS and (b) the covered expatriate's certification under penalties of perjury that he has paid any tax due on the value of the trust that he is treated as receiving.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 3 hr., 35 min.; **Learning about the law or the form**, 1 hr., 00 min.; **Preparing and sending the form**, 1 hr., 6 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form W-8CE to this address. Instead, give it to the payer.

Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding
(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)
▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Department of the Treasury
Internal Revenue Service

Do not use this form for:

- Any foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b). W-8BEN or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- A foreign partnership or a foreign trust W-8BEN or W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A person acting as an intermediary W-8IMY

Instead, use Form:

Part I Identification of Beneficial Owner (See instructions before completing this part.)

1 Name of organization		2 Country of incorporation or organization	
3 Type of entity	<input type="checkbox"/> Foreign government <input type="checkbox"/> International organization <input type="checkbox"/> Government of a U.S. possession	<input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign)	<input type="checkbox"/> Foreign tax-exempt organization <input type="checkbox"/> Foreign private foundation
4 Permanent address (street, apt. or suite no., or rural route). Do not use a P.O. box.			
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)	
5 Mailing address (if different from above)			
City or town, state or province. Include postal or ZIP code where appropriate.		Country (do not abbreviate)	
6 U.S. taxpayer identification number, if required (see instructions)		7 Foreign tax identifying number, if any (optional)	
8 Reference number(s) (see instructions)			

Part II Qualification Statement

- 9 For a foreign government:**
- a I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.
Check box 9b or box 9c, whichever applies:
- b The entity identified in Part I is an integral part of the government of
- c The entity identified in Part I is a controlled entity of the government of
- 10 For an international organization:**
- I certify that:
- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) **and**
 - The payments are within the scope of the exemption granted by section 892.
- 11 For a foreign central bank of issue (not wholly owned by the foreign sovereign):**
- I certify that:
- The entity identified in Part I is a foreign central bank of issue,
 - The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, **and**
 - The payments are within the scope of the exemption granted by section 895.

(Part II and required certification continued on page 2)

Part II Qualification Statement *(continued)***12 For a foreign tax-exempt organization, including foreign private foundations:**

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, attach a statement identifying the amounts.

Check either box 12a or box 12b:

- a** I certify that the entity identified in Part I has been issued a determination letter by the IRS dated _____ that is currently in effect and that concludes that it is an exempt organization described in section 501(c).
- b** I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

For section 501(c)(3) organizations only, check either box 12c or box 12d:

- c** If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).
- d** If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.

13 For a government of a U.S. possession:

- I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

Part III 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 organization for which I am signing is the beneficial owner of the income to which this form relates,
- The beneficial owner is not a U.S. person,
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, **and**
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here_____
Signature of authorized official_____
Date (MM-DD-YYYY)_____
Capacity in which acting

Form **W-8ECI**

(Rev. February 2006)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Note: Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business (see instructions).

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- 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 the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8EXP

Note: These entities should use Form W-8ECI if they received effectively connected income (e.g., income from commercial activities).

- A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States) W-8BEN or W-8IMY
- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Instead, use Form:

Part I Identification of Beneficial Owner (See instructions.)

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

3 Type of entity (check the appropriate box):

<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity
<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Complex trust
<input type="checkbox"/> Government	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Central bank of issue
<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	<input type="checkbox"/> Tax-exempt organization

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
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5 Business address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

6 U.S. taxpayer identification number (required—see instructions)	7 Foreign tax identifying number, if any (optional)
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	

8 Reference number(s) (see instructions)

9 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary)

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Part II Certification

Sign Here

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:

- I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States and are includible in my gross income (or the beneficial owner's gross income) for the taxable year, and
- The beneficial owner is not a U.S. person.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Signature of beneficial owner (or individual authorized to sign for the beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

**Certificate of Foreign Intermediary,
Foreign Flow-Through Entity, or Certain U.S.
Branches for United States Tax Withholding**

Department of the Treasury
Internal Revenue Service

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- A hybrid entity claiming treaty benefits on its own behalf W-8BEN
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A disregarded entity. Instead, the single foreign owner should use W-8BEN or W-8ECI
- 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 the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b). W-8EXP

Instead, use Form:

Part I Identification of Entity

1 Name of individual or organization that is acting as intermediary	2 Country of incorporation or organization
3 Type of entity—check the appropriate box:	
<input type="checkbox"/> Qualified intermediary. Complete Part II.	<input type="checkbox"/> Withholding foreign trust. Complete Part V.
<input type="checkbox"/> Nonqualified intermediary. Complete Part III.	<input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VI.
<input type="checkbox"/> U.S. branch. Complete Part IV.	<input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VI.
<input type="checkbox"/> Withholding foreign partnership. Complete Part V.	<input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VI.
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use P.O. box.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number (if required, see instructions) ▶	7 Foreign tax identifying number, if any (optional)
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> QI-EIN	
8 Reference number(s) (see instructions)	

Part II Qualified Intermediary

9a (All qualified intermediaries check here) I certify that the entity identified in Part I:

- Is a qualified intermediary and is not acting for its own account with respect to the account(s) identified on line 8 or in a withholding statement associated with this form **and**
- Has provided or will provide a withholding statement, as required.

b (If applicable) I certify that the entity identified in Part I has assumed primary withholding responsibility under Chapter 3 of the Code with respect to the account(s) identified on this line 9b or in a withholding statement associated with this form ▶

c (If applicable) I certify that the entity identified in Part I has assumed primary Form 1099 reporting and backup withholding responsibility as authorized in its withholding agreement with the IRS with respect to the account(s) identified on this line 9c or in a withholding statement associated with this form ▶

Part III Nonqualified Intermediary

10a (All nonqualified intermediaries check here) I certify that the entity identified in Part I is not a qualified intermediary and is not acting for its own account.

b (If applicable) I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentary evidence and has provided or will provide a withholding statement, as required.

Part IV Certain United States Branches

Note: You may use this Part if the entity identified in Part I is a U.S. branch of a foreign bank or insurance company and is subject to certain regulatory requirements (see instructions).

- 11 I certify that the entity identified in Part I is a U.S. branch and that the payments are not effectively connected with the conduct of a trade or business in the United States.

Check box 12 or box 13, whichever applies:

- 12 I certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this certificate.

- 13 I certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates or other documentary evidence for the persons for whom the branch receives a payment **and**
 - Has provided or will provide a withholding statement, as required.

Part V Withholding Foreign Partnership or Withholding Foreign Trust

- 14 I certify that the entity identified in Part I:
- Is a withholding foreign partnership or a withholding foreign trust **and**
 - Has provided or will provide a withholding statement, as required.

Part VI Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

- 15 I certify that the entity identified in Part I:
- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States **and**
 - Is using this form to transmit withholding certificates and/or other documentary evidence and has provided or will provide a withholding statement, as required.

Part VII 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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the income for which I am providing this form.

Sign Here

Signature of authorized official

Date (MM-DD-YYYY)