

Form **W-8BEN-E**

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

(Rev. July 2013)

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form for:

Instead use Form:

- U.S. entity or U.S. citizen or resident W-9
- Any foreign individual W-8BEN (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) 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 that received 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) W-8ECI or W-8EXP
- Any person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization (do not abbreviate)
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3 Name of disregarded entity or branch receiving the payment (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"/> Complex trust
<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> Central Bank of Issue
<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? Complete Part III. Yes No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status.)

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or limited branch). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Participating FFI in a Model 2 IGA jurisdiction. <input type="checkbox"/> Registered deemed-compliant FFI (other). <input type="checkbox"/> Sponsored FFI that has not obtained a GIIN (only for payments made prior to January 1, 2016). Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <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 company (only for payments made prior to January 1, 2017). Complete Part VIII. <input type="checkbox"/> Owner-documented FFI. Complete Part IX. <input type="checkbox"/> Restricted distributor. Complete Part X. <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XI. <input type="checkbox"/> Foreign government, Government of a U.S. possession, or foreign central bank of issue. Complete Part XII.	<input type="checkbox"/> International organization. Complete Part XIII. <input type="checkbox"/> Exempt retirement funds. Complete Part XIV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XV. <input type="checkbox"/> Territory financial institution. Complete Part XVI. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XIX. <input type="checkbox"/> 501(c) organization. Complete Part XX. <input type="checkbox"/> Nonprofit organization. Complete Part XXI. <input type="checkbox"/> NFFE that is publicly traded or affiliate of a publicly traded NFFE. Complete Part XXII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIII. <input type="checkbox"/> Active NFFE. Complete Part XXIV. <input type="checkbox"/> Passive NFFE. Complete Part XXV. <input type="checkbox"/> Not receiving withholdable/passthru payment. Must enter code: _____
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6 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 (do not abbreviate)
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7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
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8 U.S. taxpayer identification number (EIN), if required (see instructions)	9 <input type="checkbox"/> GIIN <input type="checkbox"/> Foreign TIN (see instructions)
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10 Reference number(s) (see instructions)

Note. Please complete remainder of the form including signing the form in Part XXVI.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity or branch of a nonparticipating FFI, participating FFI, or registered deemed-compliant FFI in a country other than the FFI's country of residence.)

- 11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
- Nonparticipating FFI. Reporting Model 1 FFI.
- Participating FFI. Participating FFI in a Model 2 IGA jurisdiction.
- 12** Address of disregarded entity or branch identified on line 3 (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 (do not abbreviate)

- 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 (see instructions).
- c** The beneficial owner is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
- 15** **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ .
Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part IV Sponsored FFI That Has Not Obtained a GIIN

- 16** Name of sponsoring entity: _____
- 17** **Check whichever box applies.**
- I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Is not a QI, WP, or WT; **and**
 - Has agreed with the entity identified above 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 (see instructions)

- 18** I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union in its country of incorporation or organization;
 - Engages primarily in the business of making loans and taking deposits from unrelated retail customers;
 - Has no fixed place of business outside its country of incorporation or organization. (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.)
 - Does not solicit account holders outside its country of organization;
 - 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 bank identified in Part I and that meets the requirements set forth in this Part V.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts (see instructions)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 §1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Has a contractual relationship with the above identified sponsoring entity that agrees to fulfill all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity;
- Does not hold itself out as an investment vehicle for unrelated parties; **and**
- Twenty or fewer individuals own all of the debt and equity interests in the entity.

Part VIII Limited Life Debt Investment Entities (prior to January 1, 2017)22 I certify that the entity identified in Part I:

- Is a collective investment vehicle that is an FFI solely because it is an investment entity that offers interests primarily to unrelated investors and satisfies the organization and formation requirements of §1.1471-5(f)(2)(iv) (including any requirements regarding amendments or liquidation);
- Was formed for the purpose of purchasing and holding (and did in fact purchase) specific types of indebtedness;
- Makes payments made to investors in the entity that are cleared through a clearing organization that is a participating FFI, reporting Model 1 FFI, or U.S. financial institution or makes payments through a trustee that is a participating FFI, reporting Model 1 FFI, or U.S. financial institution;
- The entity's trust indenture or similar fiduciary arrangement only authorizes the trustee or fiduciary to engage in activities specifically designated in the trust indenture, and the trustee or fiduciary is not authorized to fulfill the obligations required of a participating FFI under an FFI agreement; **and**
- No other person has the authority to fulfill the obligations required of a participating FFI agreement on behalf of the entity.

Part IX Owner-Documented FFI (see instructions)

Note. This status only applies if the U.S. financial institution or participating 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.

23a (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 affiliated 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; **and**
- Does not maintain a financial account for any nonparticipating FFI.

Part IX Owner-Documented FFI (see instructions) *(continued)***Check box 23b or 23c, whichever applies.**

23b I certify that the FFI identified in Part I:

- Has provided, or will provide, valid documentation (including waivers), as required, associated with each individual, specified U.S. person, owner-documented FFI, exempt beneficial owner, or NFFE that holds, directly or indirectly, an interest in the FFI identified in Part I;
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - 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);
 - 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 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**
- Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.

c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four 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 §1.1471-3(d)(6)(iv)(A)(2), that the FFI meets all the requirements to be an owner-documented FFI, and that no owner that owns a direct or indirect interest in the payee is a nonparticipating FFI, specified U.S. person, or passive NFFE with any substantial U.S. owners.

Check box 23d if applicable.

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

Part X Restricted Distributor (see instructions)

24a (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 unrelated customers and no more than half of its customers are related persons;
- 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 24b or 24c, 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 §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 XI Nonreporting IGA FFI

25 I certify that the entity identified in Part 1:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an IGA between the United States and _____; **and**
- Is entitled to the provisions of the IGA because the entity (or relevant branch) is considered a _____ under the provisions of the applicable IGA.

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

- 26 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 §1.1471-6(h)(2)).

Part XIII International Organization

Check box 27a or 27b, whichever applies.

- 27a 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;
 - The benefit of the entity's income does not inure to any private person;
 - 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 §1.1471-6(h)(2)).

Part XIV Exempt Retirement Plans

Check box 28a or 28b, 28c, 28d, 28e, or 28f, whichever applies.

- 28a 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;
 - 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**
 - 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;
 - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part or accounts described in §1.1471-5(b)(2)(i)(A));
 - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death; **or**
 - 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 that are not investment entities or passive NFFEs;
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part or accounts described in §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 percent 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.
- 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 for retirement and pension accounts described in §1.1471-5(b)(2)(i)(A).
- 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 §1.1471-6) 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 §1.1471-6) 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 XV Entity Wholly Owned by Exempt Beneficial Owners (see instructions)29 I certify that the entity identified in Part I:

- Is 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 in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- Is the beneficial owner of the payment;
- Each direct holder of an equity interest in the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g);
- 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 financial account or direct equity interest in the entity; **and**
- Has provided documentation for every owner of the entity establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVI Territory Financial Institution (see instructions)30 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 XVII Excepted Nonfinancial Group Entity**31 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 §1.1471-5(e)(5)(i)(C) through (E);
- Is a member of a nonfinancial group described in §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 XVIII Excepted Nonfinancial Start-Up Company (see instructions)32 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 XIX Excepted Non-financial Entity in Liquidation or Bankruptcy (see instructions)33 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 non-financial 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 three years.

Part XX 501(c) Organization34 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 XXI Non-Profit Organization (see instructions)35 I certify that the entity identified in Part I is a non-profit 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 non-charitable 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 XXI or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXII Publicly Traded NFFE or Affiliate (see instructions)

Check box 36a or 36b, whichever applies.

36a 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 an affiliate of an entity the stock of which is regularly traded on an established securities market;
- The name of the affiliate, 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 XXIII Excepted Territory NFFE (see instructions)37 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:
 - 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, or
 - 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 was organized or incorporated.

Part XXIV Active NFFE (see instructions)38 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 at any time during the preceding calendar year are assets that produce or are held for the production of passive income (see instructions for the definition of passive income).

Part XXV Passive NFFE (see instructions)39a 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, or active NFFE.

Check box 39b or 39c, whichever applies.

b I further certify that the entity identified in Part I has no substantial U.S. owners, orc I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXVII.

Part XXVI 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:

- 1 The person identified on line 1 of this form is the beneficial owner of all the income to which this form relates or is using this form to certify its status as an owner of a foreign financial institution or as a merchant submitting this form for purposes of section 6050W,
- 2 The person identified on line 1 of this form is not a U.S. person,
- 3 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**
- 4 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.

Part XXVII Substantial U.S. Owners of Passive NFFE

As required by Part XXV, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.

Name	Address	TIN
<p style="font-size: 2em; opacity: 0.5;">INTERNAL USE ONLY</p> <p style="font-size: 3em; opacity: 0.5;">DRAFT AS OF</p> <p style="font-size: 4em; opacity: 0.5;">April 30, 2013</p>		