

Do NOT use this form for:

- FATCA withholdable payments IRS Form W8-BEN-E
- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Part I Identification of Beneficial Owner	
1 Name of organization that is the beneficial owner	2 Country of incorporation or organization
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only): <div><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 <input type="checkbox"/> International organization</div> <div>If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).	
City or town, state or province. Include postal code where appropriate. Country	
7 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate. Country	
8 U.S. taxpayer identification number (TIN), if required	9b Foreign TIN
10 Reference number(s) (see instructions)	

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)	
14 I certify that (check all that apply): a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. b <input type="checkbox"/> The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions): <div><input type="checkbox"/> Government <input type="checkbox"/> Company that meets the ownership and base erosion test <input type="checkbox"/> Tax exempt pension trust or pension fund <input type="checkbox"/> Company that meets the derivative benefits test <input type="checkbox"/> Other tax exempt organization <input type="checkbox"/> Company with an item of income that meets active trade or business test <input type="checkbox"/> Publicly traded corporation <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received <input type="checkbox"/> Subsidiary of a publicly traded corporation <input type="checkbox"/> Other (specify Article and paragraph): _____</div> c <input type="checkbox"/> The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).	
15 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____	