



### **US Qualified Intermediary Scheme**

Version 1.0 February 2024



#### **About TISA**

The Investing and Saving Alliance (TISA) is a unique, rapidly growing membership organisation for UK financial services.

**Our ambition is to improve the financial wellbeing of all UK consumers.** We do this by focusing the convening the power of our broad industry membership base around the key issues to deliver practical solutions and devise innovative, evidence-based strategic proposals for government, policy makers and regulators that address major consumer issues.

TISA membership is representative of **all sectors of the financial services industry.** We have **over 200member firms involved in the supply and distribution of savings, investment products and associated services**, including the UK's major investment managers, retail banks, online platforms, insurance companies, pension providers, distributors, building societies, wealth managers, third party administrators, Fintech businesses, financial consultants, financial advisers, industry infrastructure providers and stockbrokers.

As consumers, the financial services industry and the economy react to and recover from the effects of the pandemic, the importance of the three key pillars of work that TISA prioritises has never been more apparent:

- Strategic policy initiatives that influence policymakers regarding the financial wellbeing of UK consumers & thereby enhancing the environment within which the industry operates in the key areas of consumer guidance, retirement planning, later lifetime lending, vulnerable customers, financial education, savings, and investments.
- TISA is recognised for the expert technical support provided to members on a range of operational and regulatory issues targeted at improving infrastructure and processes, establishing standards of good practice and the interpretation and implementation of new rules and regulations covering MiFID II, CASS, ESG/RSI, operational resilience, Cyber Risk, SM&CR and a range of other areas.
- Digital transformation initiatives that are driving ground-breaking innovation and the development
  of industry infrastructure for greater operational effectiveness and revenue promoting opportunity
  for firms. TISA has become a major industry delivery organisation for consumer focused, digital
  industry infrastructure initiatives TISAtech (a digital marketplace that brings together financial
  institutions and FinTechs for greater collaboration and innovation) and TURN (TISA Universal
  Reporting Network a digital platform providing a secure data exchange for financial services using
  blockchain technology) alongside projects Digital ID and Open Savings, Investment & Pensions.
  This reflects TISA's commitment to open standards and independent governance.



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### **Version control**

This summary guidance document and associated IRS withholding certificate example scenarios will be reviewed at least annually by the TISA Tax Committee Members.

### Version History

Author	Version	Date	Change
Maarten van der Hoeven/Marc Cooper/Max Ridder- Patrick	1.0	February 2024	First published



Investing into U.S. securities - summary guidance

The U.S. equity market is the largest and most liquid stock market in the world (2019). Investing into the U.S. market does come with various documentation requirements which may at times be confusing for UK investors as well as those (Qualified Intermediaries and others) who need to provide and collect this documentation from investors. TISA acknowledges these challenges and has summarized the typical documentation challenges that need to be overcome before UK investors may benefit from reduced withholding rates.

It should be noted that TISA cannot provide tax advice to UK investors and/or those who need to collect this documentation from investors, however, can provide guidance. If anyone is not sure on the rules surrounding investing into U.S. securities, they should consult an independent tax advisor.

#### U.S. withholding rules (high level summary)

Any investments into the U.S. and their return will attract a 30% withholding tax unless appropriate documentation has been provided establishing UK (or other) tax residency and applicable treaty entitlement.

- A UK individual who provided appropriately completed documentation should receive a reduced withholding tax rate on dividends of 15% and 0% on interest rather than the standard 30% withholding.
- A UK pension fund that provided appropriately completed documentation should receive a reduced withholding tax rate on dividends of 0% and 0% on interest rather than the standard 30% withholding.
- A UK entity that provided appropriately completed documentation should receive a reduced withholding tax rate on dividends of 15% and 0% on interest rather than the standard 30% withholding.

TISA has summarised the typical investor scenarios and how these should be documented with appropriate IRS withholding certificates. It should be noted that this summary note does not cover all scenarios and if in doubt tax advice should be sought to confirm what documentation is to be provided and how that should be completed.

This guidance applies to paper documentation only. Some intermediaries use online tools which mean that no paper documentation needs to be provided. The IRS previously ran a program accepting certain tools that met the relevant requirements. This 'MoU' program is currently not in operation.



#### Validation of documentation provided.

If an investor, Platform, Wealth Manager or similar provides a completed IRS withholding certificate to the requestor, they will need to validate the contents as well as confirm there are no discrepancies between the information included on the IRS withholding certificate and the information held from an AML/KYC perspective.

For example, if an individual claims tax treaty benefits under the U.S. UK tax treaty on form W-8BEN with a UK address but provides a non-UK permanent residence address from an AML/KYC perspective the form W-8BEN cannot be relied upon. The individual needs to be contacted to confirm the status of the information provided and an audit trail is to be maintained in case required from an audit perspective.

#### Non-U.S. Individuals

- A UK individual wishes to purchase U.S. securities through a UK platform provider/wealth manager/other intermediaries etc.
- UK intermediary would typically only allow those securities to be purchased with appropriate documentation in place.
- UK individual would typically be required to complete a form W-8BEN.
- Once form W-8BEN has been completed correctly and deemed acceptable by the Platform provider then the U.S. securities will be purchased

Any return on the securities should benefit from a reduced withholding tax rate as stated under the examples above.

#### Form W-8BEN (https://www.irs.gov/pub/irs-pdf/fw8ben.pdf)

- Individual to populate their name, address and their Tax Identification Number which would have been issued by HMRC.
- If the individual is UK tax resident, they should populate Part II Line 9 with 'United Kingdom'.
- It is worth noting that form W-8BEN typically remains valid for up to four years.
- For example, a form W-8BEN signed on 9 March 2022 will remain valid until 31 December 2025 or until there is a relevant change in circumstances.
- If the individual moves address or there is a relevant change of circumstances, they should contact the Intermediary and send an updated form W-8BEN reflecting their circumstances. Finally, the form must be dated and signed as required on the form



Non-U.S. Entities

All investors that are not individuals will need to provide another form such as a W-8BEN-E or W-8IMY. Those are the forms most typically used but there are also W-ECI and W-8EXP forms that may need to be considered. We have not included examples of how these forms are to be completed as they are typically not often used.

#### Form W-8BEN-E (https://www.irs.gov/pub/irs-pdf/fw8bene.pdf)

- A UK opaque entity/fund/complex trust wishes to purchase U.S. securities through a UK platform provider/wealth manager/other intermediaries etc.
- UK intermediary would typically only allow those securities to be purchased with appropriate documentation in place.
- UK entity/fund/trust would typically be required to complete a form W-8BEN-E.
- Once form W-8BEN-E has been completed correctly and deemed acceptable by the Platform provider then the U.S. securities will be purchased
- Any return on the securities should benefit from a reduced withholding tax rate as stated above under high level summary.
- Form W-8BEN-E remains valid until a relevant change in circumstances or until the end of the third calendar year following signature.

#### Form W-8IMY (https://irs.gov/pub/irs-pdf/fw8imy.pdf)

- Certain flow-through entities are required to complete form W-8IMY, such as grantor and simple trusts as well as partnerships.
- Form W-8IMY must be accompanied by documentation in name of the underlying beneficial owners as well as a withholding statement which confirms how the investment returns are to be allocated to the beneficial owner(s) and what rates are to be applied.
- The IRS has prescribed what must be included on a withholding statement. These requirements are included on the associated power point document.
- Form W-8IMY remains valid indefinitely or until a relevant change in circumstances.
- Finally, the form must be dated and signed as required on the form.



#### U.S. entities and individuals

Both U.S. entities and individuals are required to complete form W-9 to provide U.S. TIN to any Financial Institution that looks after the investments of those entities and/or entities.

Form W-9 (https://www.irs.gov/pub/irs-pdf/fw9.pdf)

- The U.S. operates a citizenship taxation framework rather than a residency taxation framework.
- If an individual was born in the U.S., they would typically obtain U.S. citizenship and therefore remain U.S. taxpayer until renunciation.
- A U.S. citizen should not complete a form W-8BEN but is required to complete form W-9
- Form W-9 is used to notify the Intermediary to share their U.S. Tax Identification Number ("TIN")
- Form W-9 remains valid indefinitely or until a relevant change in circumstances such as renunciation of U.S. citizenship for example.



## US Tax Forms W-8BEN; W8BEN-E W8-IMY & W-9 Examples

### Individual Account Type W-8BEN Example

Latest version of the W-8BEN must be completed, this applies to all forms W-8

Full name (preferred name, nickname not acceptable), for a minor e.g. JISA the form should be in the name of minor.

P.O. box or C/o address not acceptable, must match client records including post code.

May include P.O box or C/o address.

UK individuals NINO or UTR acceptable. Mandatory to provide.

Expected to be the same as permanent residence country on line 3. Reject if populated with a country which the U.S. does not have a tax treaty in place. <u>United States Income Tax Treaties - A to</u> <u>Z | Internal Revenue Service (irs.gov)</u>

If not signed by the beneficial owner, then capacity needs to be completed. E.g. Parent (JISA account), POA. If POA signed, supporting documents must be provided.

Mandatory

Form <b>W-8BEN</b> (Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Foreign Stat States Tax Withholdin	ig and Reporting (I Entities must use Form W V for Instructions and the	ndividuals) -88EN-E. atest Information.	OMB No. 1545-1621
Do NOT use this form i				Instead, use Form
<ul> <li>You are NOT an Individ</li> </ul>				W-8BEN-E
	or other U.S. person, including a resident aller			
<ul> <li>You are a beneficial ow (other than personal se</li> </ul>	vner claiming that income is effectively connectively conne	cted with the conduct of tra	de or business within	n the United States
<ul> <li>You are a beneficial or</li> </ul>	vner who is receiving compensation for persor	nal services performed in th	e United States .	8233 or W-4
You are a person actin	g as an intermediary			
Note: If you are residen	t in a FATCA partner jurisdiction (that is, a M	odel 1 IGA jurisdiction with	reciprocity), certain	tax account information may be
provided to your jurisdic				/
	cation of Beneficial Owner (see inst al who is the beneficial owner	ructions)	Country of citizen	chin k
1 Natie of Individu	al who is the beneficial owner	2	Country of Guzen	snp 🖡
3 Permanent resid	ence address (street, apt. or suite no., or rural	route). Do not use a P.O. t	ox or in-care-of ad	Idress.
City or town, sta	te or province. Include postal code where app	ropriate.	Co	untry
4 Mailing address	(If different from above)			
City or town, sta	te or province. Include postal code where app	ropriate.	Co	untry
5 U.S. taxpaver Ide	entification number (SSN or ITIN), If required (	on Instructions)		
<ul> <li>U.S. taxpayer to</li> </ul>	entilication number (SSN of ThN), in required (	see instructions)		
6a Foreign tax Ident	tifying number (see instructions)	6b Check If FTIN not leg	ally required	[*
	, , , , , , , , , , , , , , , , , , , ,		· ·	
7 Reference numb	er(s) (see instructions)	8 Date of birth (MM-DI	D-YYYY) (see Instruc	tions)
Part II Claim o	f Tax Treaty Benefits (for chapter 3	purposes only) (see in	structions)	
	beneficial owner is a resident of			in the meaning of the income tax
	he United States and that country.			
10 Special rates ar	of the treaty identified on line			
	of the beaty identified of life	above to claim a %	rate of withholding	on (specify type of income):
Explain the addit	tional conditions in the Article and paragraph t	the beneficial owner meets t	o be eligible for the	rate of withholding:
Part III Certifica				
	re that I have examined the information on this form and to the the honoficial owner (or arm authorized to sign for the			
	the beneficial owner (or am authorized to sign for the orm to document myself for chapter 4 purposes;		,	
<ul> <li>The person named on line</li> <li>This form relates to:</li> </ul>	a 1 of this form is not a U.S. person;			
	connected with the conduct of a trade or business in	the United States;		
	nected with the conduct of a trade or business in the		t to tax under an applic	cable income tax treaty;
	a partnership's effectively connected taxable income		-	
	ealized from the transfer of a partnership interest sub f this form is a resident of the treaty country listed on line 9 of		1.00	when the United States and that country as
	r barter exchanges, the beneficial owner is an exemp			and the critic cases and that county, a
Furthermore, I authorize this for disburse or make payments of t	m to be provided to any withholding agent that has contro the income of which I am the beneficial owner. I agree that	, receipt, or custody of the income I will submit a new form within 3	of which I am the benefici 0 days if any certification	al owner or any withholding agent that part made on this form becomes incorrect
Sign Here	I cartify that I have the capacity to sign for the perso	n identified on line 1 of this form	L	
· · · · · · · · · · · · · · · · · · ·				
	Signature of bonoficial owner (or individual auth	orized to sign for beneficial own	nar)	Date (MM-DD-YYYY)
/	- orginature of beneficial owner (or manualar add			
	agrin of signer	_	_	

Amendments & using correction fluid can render the form invalid (paper forms only)

Can be abbreviated e.g. UK. England, Scotland, and GB not acceptable. The country of citizenship does not need to match the client's treaty country (box 9) This cannot be U.S

Can be abbreviated e.g. UK. England, Scotland, and GB not acceptable would like us to push back. Treaty between U.S and U.K.

This box should not be selected due to FTIN not applying to a QI's.

Date of Birth can be populated or left blank. UK date format is not a reason for rejection in itself.

US indicia, further information required if completed.

Date should be populated in the American format. However, UK format is not a reason for rejection. Always request for a date in the first instance. If not dated use 'Received Stamp date' as last resort from the data stamp i.e. post room'.

If W-8BEN is signed electronically, the electronic signature must indicate that the form was electronically signed by a person authorized to do so (for example, with a time and date stamp and statement that the form has been electronically signed) - DocuSign or Adobe deemed acceptable.

### Pension Account Type W-8BEN-E Example

Latest version of the W-8BEN-E must be completed, this applies to all W-8s.	Form W-8BEN-E (Rev. October 2021)         Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)         OMB No. 1545-1621           Department of the Treasury Internal Revenue Service         For use by entities, Individuals must use a Form W-8BEN & Section references are to the Internal Revenue Code.         OMB No. 1545-1621           Beneficial Revenue Service         Give this form to the withholding agent or payer. Do not send to the IRS.         OMB No. 1545-1621	Amendments & using correction fluid can render the
	Do NOT use this form for:         Instead use Form:           • U.S. entity or U.S. citizen or resident	form invalid (paper forms only)
Full name of the organisation which is registered with HMRC which obtained the Pension Scheme Tax Reference (PSTR) Name of the SIPP scheme. This field cannot contain the name or	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 United States     (unless claiming treaty benefits).     A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)     W-8ECI     A foreign government, international organization, foreign central bank of issue, foreign tax-exampt 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), 882, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)     Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)     Amy end organization that is the beneficial Owner     Name of organization that is the beneficial owner	Country of Incorporation. Can be abbreviated e.g. UK. England, Scotland, and GB not
reference of scheme holder Individual.	3 Name of disregarded entity receiving the payment (if applicable, see instructions)	acceptable.
Chapter 3 Status: Typically, pensions	4       Chapter 3 Status (entity type) (Must check one box only):       Corporation       Partnership         SImple trust       Tax-exempt organization       Complex trust       Foreign Government - Controlled Entity         Central Bank of Issue       Private-foundation       Estate       Foreign Government - Integral Part         Grantor trust       Disregarded entity       International organization       Estate       Foreign Government - Integral Part         If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III.       Yes       No         5       Chapter 4 Status (FATCA status) (See Instructions for details and complete the certification below for the entity's applicable status.)       International organization       Estatus (FATCA status)	Chapter 4 Status: Could be Exempt Retirement Plan or
	Nonparticipating FFI (including an FFI related to a Reporting IGA Nonreporting IGA FFI. Complete Part XII. FEI other than a degrad compliant FEI contribution FEI or	Nonreporting IGA FFI.
accounts would tick Complex Trust	FF1 other than a deemed-compliant FF1, participating FF1, or exempt beneficial owner).       Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.         Participating FF1.       International organization, Complete Part XIV.         Reporting Model 1 FF1.       Entity wholly owned by exempt beneficial owners. Complete Part XVI.         Reporting Model 2 FF1.       Entity wholly owned by exempt beneficial owners. Complete Part XVI.         Registered deemed-compliant FF1 (other than a reporting Model 1 FF1, sponsored FF1, or nonreporting IGA FF1 covered in Part XI).       Excepted nonfinancial group entity. Complete Part XVII.         Sponsored FF1. Complete Part IV.       Excepted nonfinancial entity in liquidation or bankruptcy.         Certified deemed-compliant FF1 with only low-value accounts.       Complete Part XVI.         Certified deemed-compliant FF1 with only low-value accounts.       Nonprofit organization. Complete Part XXI.         Certified deemed-compliant FF1 with only low-value accounts.       Nonprofit organization. Complete Part XXII.         Certified deemed-compliant sponsored, closely held investment wehicle. Complete Part XII.       Excepted territory NFFE. Complete Part XXII.         Certified deemed-compliant limited life debt investment entity.       Active NFFE. Complete Part XXII.         Certified deemed-compliant sponsored, closely held investment wehicle. Complete Part XXII.       Excepted territory NFFE. Complete Part XXII.         Certified deemed-compliant limited life debt invest	Associated Parts XII or XV must be completed as appropriate. If not completed the form must be rejected.
Only the address should be populated not	Owner-documented FFI. Complete Part X.     Sponsored direct reporting NFFE. Complete Part XXVIII.     Restricted distributor. Complete Part XI.     Account that is not a financial account.	
the name of the Financial Institution.	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).	Can be abbreviated e.g. UK.
Do not use P.O Box or care-of-address	City or town, state or province. Include postal code where appropriate.	England, Scotland, and GB not
(other than registered address)	7 Mailing address (if different from above)	acceptable.
	City or town, state or province. Include postal code where appropriate. Country	
May include P.O Box or C/o address.	For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59686N Form W-8BEN-E (Rev. 10-2021)	

Box 14a should be ticked and same as permanent residence country on line 6. Reject if populated with a country which the U.S. does not have a tax treaty in place. <u>United States Income Tax Treaties - A to Z |</u> <u>Internal Revenue Service (irs.gov)</u>

Special rates and conditions: Article and paragraph - 10 (3) (b). Rate of withholding tax - 0%. Additional conditions - UK approved pension scheme which meets the conditions in article 3 of the UK/U.S. treaty. Type of income must be completed: Dividend.

-	dentification of Beneficial	Owner (continued)		
8	U.S. taxpayer identification number (TIN), If	required		
9a	GIIN D	Foreign TIN	c Check If FTIN not legally required	PSTR number could be
10	Reference number(s) (see Instructions)			populated – Mandator
				populated – Manuator
Note:	Please complete remainder of the form inclu	ding signing the form in Part XXX.	-	field.
Par			Complete only if a disregarded entity with a GIIN or a try of residence. See instructions.)	
11	Chapter 4 Status (FATCA status) of disrega	arded entity or branch receiving p	ayment	
	Branch treated as nonparticipating FFI			
12	Participating FFI.  Address of disregarded entity or branch //	Reporting Model 2 FF	FI. oute). Do not use a P.O. box or in-care-of address (other than a	
12	registered address).	steet, apt. or suite no., or ruran	oute). Do not use a P.O. box of in-care-of address (other than a	
	Othersteine state as an inclusion include	ini anda udana ananasinin		
	City or town, state or province. Include pos	stal code where appropriate.		
	Country			
13	GIIN (If any)			
10				
Par	t III Claim of Tax Treaty Benef	its (if applicable). (For chap	oter 3 purposes only.)	
14	I certify that (check all that apply).			
а	The beneficial owner is a resident of		within the meaning of the income tax	
	treaty between the United States and t			
ь			ch the treaty benefits are claimed, and, if applicable, meets the	
			The following are types of limitation on benefits provisions that may	
	be included in an applicable tax treaty		-	
	Government		the ownership and base erosion test	
	ax-exempt pension trust or pension f	und Company that meets		14b Mandatory – Tax
			the derivative benefits test	
	Other tax-exempt organization	Company with an iter	n of income that meets active trade or business test	
	Other tax-exempt organization     Publicly traded corporation	Company with an iter Favorable discretiona	n of income that meets active trade or business test ary determination by the U.S. competent authority received	 exempt pension trust c
	Other tax-exempt organization	Company with an iter Favorable discretiona	n of income that meets active trade or business test ary determination by the U.S. competent authority received aty	exempt pension trust c
c	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corpora	Company with an iter Favorable discretiona No LOB article In trea Other (specify Article benefits for U.S. source divident	mof-income that meets active trade or business test any determination by the U.S. competent authority received and paragraph): and paragraph): as received from a foreign corporation or interest from a U.S. trade	
c 15	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corporation The beneficial owner is claiming treaty or business of a foreign corporation an Special rates and conditions (if applicable)	Company with an iter Favorable discretiona No LOB article in tree Other (specify Article benefits for U.S. source dividend d meets qualified resident status e – see instructions):	mof-income that meets active trade or business test any determination by the U.S. competent authority received and paragraph): and paragraph): as received from a foreign corporation or interest from a U.S. trade	exempt pension trust c
	Other tax-exempt organization     Publicly traded corporation     Subsidiary of a publicly traded corpora     The beneficial owner is claiming treaty     or business of a foreign corporation an     Special rates and conditions (if applicabi     The beneficial owner is claiming the provise	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source dividend d meets qualified resident status e — see instructions): ions of Article and paragraph	mof-income-that meets active trade or business test ary determination by the U.S. competent authority received sty and paragraph): ds received from a foreign corporation or interest from a U.S. trade (see instructions).	exempt pension trust c
	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corporation The beneficial owner is claiming treaty or business of a foreign corporation an Special rates and conditions (if applicable)	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source divident d meets qualified resident status e – see instructions): ions of Article and paragraph cialm a 96 Ta	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corporation The beneficial owner is claiming treaty or business of a foreign corporation an Special rates and conditions (if applicabl) The beneficial owner is claiming the provis of the treaty identified on line 14a above to	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source divident d meets qualified resident status e – see instructions): ions of Article and paragraph cialm a 96 Ta	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corporation The beneficial owner is claiming treaty or business of a foreign corporation an Special rates and conditions (if applicabl) The beneficial owner is claiming the provis of the treaty identified on line 14a above to	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source divident d meets qualified resident status e – see instructions): ions of Article and paragraph cialm a 96 Ta	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
15	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corporation Subsidiary of a publicly traded corporation an The beneficial owner is claiming treaty or business of a foreign corporation an Special rates and conditions (if applicab) The beneficial owner is claiming the provis of the treaty identified on line 14a above to Explain the additional conditions in the Art	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source divident d meets qualified resident status e – see instructions): ions of Article and paragraph cialm a 96 Ta	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
15	Other tax-exempt organization Publicly traded corporation Subsidiary of a publicly traded corporation Subsidiary of a publicly traded corporation The beneficial owner is claiming treaty or business of a foreign corporation an Special rates and conditions (if applicab) The beneficial owner is claiming the provis of the treaty identified on line 14a above to Explain the additional conditions in the Artic Sponsored FFI	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source divident d meets qualified resident status e – see instructions): ions of Article and paragraph cialm a 96 Ta	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
15 1281 16	Other tax-exempt organization     Publicly traded corporation     Subsidiary of a publicly traded corporation     Subsidiary of a publicly traded corporation an     Special rates and conditions (if applicable)     The beneficial owner is claiming the provis     of the treaty identified on line 14a above to     Explain the additional conditions in the Arti	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source dividen d meets qualified resident status e – see instructions): ions of Article and paragraph cialm a 96 Ta	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
15	Conter tax-exempt organization Dublicly traded corporation Subsidiary of a publicly traded corporation Subsidiary of a publicly traded corporation an Special rates and conditions (if applicabi The beneficial owner is claiming the provis of the treaty identified on line 14a above to Explain the additional conditions in the Art Sponsored FFI Name of sponsoring entity: Check whichever box applies.	Company with an iter Favorable discretiona tion No LOB article in trea Other (specify Article benefits for U.S. source dividend d meets qualified resident status e – see instructions): ions of Article and paragraph claim a9678 icle the beoefictar owner meets to	of income that meets active trade or business test     ary determination by the U.S. competent authority received     dty     and paragraph):     ds received from a foreign corporation or interest from a U.S. trade     (see instructions).     Te of withholding on (specify type of income):	exempt pension trust c
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If 'exempt retirement plan' has been ticked on Line 5, generally 29a should be ticked as the criteria listed represents the SIPP and SSAS structure. However, if 'Non-reporting IGA FFI' has been ticked on Line 5 then Part XII must be completed in line with the IGA agreed between the U.S. and the UK. Foreign Account Tax Compliance Act | U.S. Department of the Treasury

<pre>type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, account obligations for which this form is submitted (except as permitted in Regulations section 1.1471-00/Q2).</pre> Part 3V International Organization Cateck box 226 or 28b, whichever applies. 28e	Part	XII Nonreporting IGA FFI
The approaches (AS & a C Model 10A C * a C Model 20A C * a C Model 20A C * a C * a C Model 20A C * a C	26	
Is tested as a		
<pre> if approache, see Instructors; if approache, see Instru</pre>	/	
<ul> <li>If you are a trustee documented trust or a sponsored entry, provide the name of the trustee or sponsor The trustee it: U.S. Proegn</li> <li>Poreign Covernment, Government of a U.S. Possession, or Foreign Central Bank of Issue</li> <li>I certify that the entry identified in Part I is the beneficial water of the payment, and is not engaged in to you insurance company, custodial institution, or depository institution with respect to the payments, account obligations for which this form is submitted (except as permitted in Regulations section 7.701(a)(18).</li> <li>I certify that the entry identified in Part I is in hemational organization described in section 7701(a)(18).</li> <li>I certify that the entry identified in Part I:</li> <li>is corgatized as an hiergovernmental or supranational organization under a foreign jovernment;</li> <li>is necogritzed as an hiergovernmental or supranational organization under a foreign law similar to the international Organizations immure. Act or this has in effect a headquarters agreement with a foreign qovernment;</li> <li>is necogritzed as an hiergovernmental or supranational organization under a foreign law similar to the international Organizations immure. Act or this has infect a headquarters agreement with a foreign qovernment;</li> <li>is necogritzed principity of the generation and is not engaged in commercial francolia activities of a type engaged in by an insurance comp custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted [axop permitted in Regulations section 1.1.471-600(2)).</li> <li>Forti XV Exempt Retirement Plans</li> <li>Cheel to Regulations or threat the law of the organization or retirement benefits; and</li> <li>e satistication the mathy identified in Part I:</li> <li>e statistication the activity incriment in provide permits; and</li> <li>e situatis in the entity identified in Part I:</li> <li>e statist</li></ul>		
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Period         Overage         Overage <th< td=""><td></td><td></td></th<>		
<ul> <li>27    certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial translat activities of volugiations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2).</li> <li>28    certify that the entity identified in Part I is an international organization described in section 7701(a)(15).</li> <li>29    certify that the entity identified in Part I is an international organization described in section 7701(a)(15).</li> <li>20    certify that the entity identified in Part I is an international organization under a foreign law similar to the international Organizations immure. Act or that has in effect a headquarters agreement with a foreign government;</li> <li>20    certify that the entity identified in Part I is an international organization under a foreign law similar to the international Organizations immure. Act or that has in effect a headquarters agreement with a foreign government;</li> <li>21    the benefitial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance componential institution, or depository institution with response.</li> <li>224    Certify that the entity identified in Part I is an other approximation activities of the payment is submitted (except parmitted in Regulatons section 1.1471-6(h)(2)).</li> <li>225    Certify that the entity identified in Part I:</li> <li>236    certify that the entity identified in Part I:</li> <li>237    certify that the entity identified in Part I:</li> <li>238    certify that the entity identified in Part I:</li> <li>239    certify that the entity identified in Part I:</li> <li>230    certify that the entity identified in Part I:</li> <li>231    certify that the entity identified in Part I:</li> <li>232    certify that the entity identified in Part I:</li> <li>233    certify that the entity identified in Part I:</li> <li>234    certify that the entity identified in Part I:</li> <li>235    certify that the e</li></ul>		The statee is 0.3 Foreign
<ul> <li>27    certity that the entity identified in Part is the beneficial owner of the payment, and is not engaged in commercial trancalla institution, or depository institution with respect to the payments, account obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(t)(2).</li> <li>2713/37 International Organization</li> <li>2713/37 International Organization</li> <li>2724 State 286, or 286, whichever applies.</li> <li>288   certity that the entity identified in Part is an international organization described in section 7701(a)(16).</li> <li>38 comprised primarily of foreign governments;</li> <li>48 is comprised primarily of foreign government;</li> <li>49 is benefit of the entity's income does not hurs to any private persor; and</li> <li>40 is the benefit of the entity is norme does not hurs to any private persor; and</li> <li>41 is the benefit of the entity identified in Part 1:</li> <li>42 is the benefit of the entity is norme does not hurs to any private persor; and</li> <li>43 is the benefit of the entity is norme does not hurs to any private persor; and</li> <li>44 is the benefit of the entity is norme does not hurs to any private persor; and</li> <li>45 is the benefit of the entity is norme does not hurs to any private persor; and</li> <li>45 is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits;</li> <li>45 is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits;</li> <li>45 is established in a country with main the fart dankes from U.S. sources (or would be entitled to beneficiaries that are to employees of nor or more inher the fart dankes from U.S. sources (or would be entitled to beneficiaries that are to employees of any provide personal on referement benefits;</li> <li>46 is organized for the provision of referement Planes.</li> <li>47 () Recelves at least 50% of 18 botal contributions torm spons</li></ul>	Part	Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue
Part VV International Organization Create box 28 a or 28b, whichever apples. 28   Centry that the entity identified in Part I is an international organization described in section 7701(a)(18).   Centry that the entity identified in Part I:         is comprised prinarity of foreing operminents;         is recoprized as an intergovernmental or supranational organization under a foreign law similar to the international Organizations Immur Act or that has in effect a headquarters agreement with a foreign government;         inter that has in effect a headquarters agreement with a foreign government;         inter beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance comp         custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (excep         permitted in Regulations section 1.1471-60)(20).  Part XV Exempt Retirement Plans Credit box 28a, b, 6, d, e, or 1, whichever apples. 29 Centry that the entity identified in Part I:         is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);         is opticated principality 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 beneficiaries that are for         employees or one or more employers in consideration to reservices renderec;         is organized for the pay has a right to more than 5% of the FFTs assets;         is subject to government and section described in Regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in         country in which the total is statilized or the FTF assets;         is subject to government and pension accounts described in Regulations section 1.1471-50(20)(A)();         (B) Receives at test 50% of its total contrintutions from spo		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 type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts
<ul> <li>Check box 28s or 28b, whichever apples.</li> <li>28a</li> <li< td=""><td>Part</td><td>XIV International Organization</td></li<></ul>	Part	XIV International Organization
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<ul> <li>is comprised primarily or foreign governments;</li> <li>is recognized as an intergovernmential or supranellonal organization under a foreign law similar to the international Organizations immur. Act or that has in effect a headquarters agreement with a foreign government;</li> <li>The beneficial owner or the payment and is not engaged in commercial financial activities of a type engaged in by an insurance comp custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (excep particle in Regulations section 1.1471-6(n)(2)).</li> <li>Pertex V Exempt Retirement Plans</li> <li>Check box 28a, b, c, d, e, or f, whichever applies.</li> <li>Is established in a country with which the United States has an income tax treatly in force (see Part III if claiming treatly benefits);</li> <li>Is established in a country with which the United States has an income tax treatly in force (see Part III if claiming treatly benefits);</li> <li>Is eparated principally to administer or provide pension or retirement benefits; and</li> <li>Is entitled to treatly benefits or income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income as aregister of the order outry withich statifies any applicable limitation on benefits requirement.</li> <li>Is contrained in the provision of retirement, disability, or dealth benefits (or any combination thereof) to beneficiaries that are for employees of one or more employees in consideration for services rendered;</li> <li>No single beneficiary has a right to more than 5% of the FFYs assets;</li> <li>Is generally exempt from tax on investment income under the laws of the country in which it is established or operated; and</li> <li>(i) Receives at 50% of its total contributions from sponsoring employers (diaregarding transfers of assets from other plans describ an applicable Model 1 or Model 2 IGA, or accounts described in an applicable Model 1 or Model 2 IGA, or accounts</li></ul>		
<ul> <li>Is recognized as an intergovernmental or supranational organization under a foreign law similar to the international Organizations immur. Act or that has in effect a headquarters agreement with a foreign government;</li> <li>The benefit of the entity's income does not inure to any private person; and</li> <li>Is the benefitial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except permitted in Regulations section 1.1471-6(t)(2)).</li> <li>Excent Ve Excent Patienement Plans</li> <li>Check (box 29a, b, c, d, e, or f, whichever applies.</li> <li>Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits):</li> <li>Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits):</li> <li>Is established in a country with which the fund derives from U.S. Sources (or would be entitled to benefits if it derived any such income tax 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 statistics any applicable limitation on benefits requirement.</li> <li>Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees of one or more employees in consideration for services rendered;</li> <li>No single beneficiariy has a right to more than 3% of the FFF assets;</li> <li>Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in a a relinement or persion plan;</li> <li>(i) segnerally exempt from tax on investment income under the laws of the country in which it is established or operated; and</li> <li>(i) is generally exempt rom tax on investment income under the laws of the country in which it is established asectributions to accounts described in Regul</li></ul>	b	I certify that the entity identified in Part I:
Act or that has in effect a headquarters agreement with a torkign government;  • The benefitial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance comp custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (excep permitted in Regulations section 1.1471-60)(2).  Part XV Exempt Retirement Plans Concellops 28, b, c, d, e, or, which ever applies.  Part XV Exempt Retirement Plans  • Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits); • Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits); • Is established in a country with which states any applicable limitation on benefits requirement.  • Is entitled to ready 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 country which states any applicable limitation on benefits requirement. • Is entitled to ready benefits on income 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 country in which the fund is established or operated; (i) is generally exempt from tax on investment income under the laws of the country in which it is established or operated; (ii) is generally exempt the provision accounts described in applicable Mindel 1 or Model 2 IGA, or to entered the densor the presion gamica accounts described in a applicable Model 1 or Model 2 IGA, or to derive the treat and pension accounts (accounts described in a applicable Model 1 or Model 2 IGA, or to there there true described in Part 1. (ii) Ether does not permit or pension glassical institutions to accounts described in applicable Model 1 or Model 2 IGA, or to derive retire true and pension accounts describ		<ul> <li>Is comprised primarily of foreign governments;</li> </ul>
<ul> <li>Is the beneficial owner of the payment and is not engaged in commercial financial achities of a type engaged in by an insurance comparemented in Regulations section 1.1471-6(h)(2).</li> <li>PREVAL Exempt Retirement Plans</li> <li>Cheel Dox 268, b, c, d, e, orf, whichever applies.</li> <li>I is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);</li> <li>Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);</li> <li>Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);</li> <li>Is estident of the other country with a statifies any applicable limitation on benefits requirement.</li> <li>I certify that the entity identifies any applicable limitation on benefits requirement.</li> <li>I certify that the entity identifies any applicable limitation on benefits requirement.</li> <li>I certify that the entity identifies any applicable limitation on benefits requirement.</li> <li>I certify that the entity identifies any applicable limitation on benefits requirement.</li> <li>I certify that the entity identifies any applicable limitation on benefits (or any combination thereof) to beneficiaries that are for employees of one or more employees in consideration for services rendered;</li> <li>No single beneficiary has a right to more than 5% of the FFTs asset;</li> <li>Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in a subject be downerment or parison plan;</li> <li>(f) Receives at least 50% of its total contributions from sponoring employers (direngarding transfers of assets from other plane described in applicable Model 1 or Model 2 IGA, or accounts described in applicable Model 1 or Model 2 IGA, or to their retirement tand persion accounts described in applicable Model 1 or Model 2 IGA, or</li></ul>		
<ul> <li>custocial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except permitted in Regulations sector 1.1471-6(b)(2).</li> <li>Part V. Exempt Retirement Plans</li> <li>Check[box 28a, b, c, d, e, or f, whichever applies.</li> <li>29 I certify that the entity identified in Part I: <ul> <li>is certained or the provision or retirement benefits; and</li> <li>is certify that the entity identified in Part I:</li> <li>is certained or the provision of retirement benefits; and</li> <li>is entitied to treatly 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 (or any combination thereof) to beneficiaries that are for employees of one or more employees in consideration for services rendered;</li> <li>No single beneficiary has a right to more than 5% of the FFI's assets;</li> <li>is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in country in which the fund services income described in matching and applicable Model 1 or Model 2 IGA, other retirement funds describe an applicable Model 1 or Model 2 IGA, other retirement funds described in a splicable Model 1 or Model 2 IGA, other retirement funds described in a splicable Model 1 or Model 2 IGA, or a cocurts described in a splicable Model 1 or Model 2 IGA, or a cocurt described in a splicable Model 1 or Model 2 IGA, or a cocurt described in segulation section 1.1471-6(b)(2)(A)(I);</li> <li>(II) Enter otes not permit or pension accounts described in a splicable Model 1 or Model 2 IGA, or to ether retirement disability, or applicable Model 1 or Model 2 IGA, or cocurts described in an applicable Model 1 or Model 2 IGA, or to ether retirement disability or death insert or an applicable Model 1 or Model 2 IGA, or cocurts described in an applicable Model 1 or</li></ul></li></ul>		
Proc VV Exempt Retirement Plans Check Dox 29a, b, c, d, e, or f, whichever applies. 29a I certify that the entity identified in Part I: I is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits); I is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits); I is operated principally to administer or provide pension or retirement benefits; and I 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. I I is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for 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; I is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in country in which the fund is established or operated; and I I is entrained were presion plan; I Receives at east 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in applicable Model 1 or Model 2 IGA, or the retirement funds described in applicable Model 1 or Model 2 IGA, or the orther plans described in applicable Model 1 or Model 2 IGA, or to other retire and pension accounts described in Regulations section 1.1471-5(D)(2)(M)(X); III Either does not permit or penalizes distributions to accounts described in applicable Model 1 or Model 2 IGA, or to other retire and pension accounts described in Regulations section 1.1471-5(D)(2)(M)(X); III Either does not permit or penalizes distributions to accounts described in applicable Model 1 or Model 2 IGA, or to other retire and pension accounts describ		custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (exception)
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<ul> <li>29a i certity that the entity identified in Part I:</li> <li>is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);</li> <li>is operated principally to administer or provide pension or retirement benefits; and</li> <li>is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if If derived any such income as a resident of the other country which satisfies any applicable limitation on benefits requirement.</li> <li>b i certity that the entity identified in Part I:</li> <li>is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees of one or more employers in consideration for services rendered;</li> <li>No single beneficiary has a right to more than 5% of the FFI's assets;</li> <li>is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in country in which the fund is established or operated; and</li> <li>(i) is generally exempt from tax on investment income under the laws of the country in which it is established or operated; and</li> <li>(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans describe an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(M));</li> <li>(iii) Ether does not permit or penalizes distributions to accounts described in Regulations section 1.1471-5(b)(2)(M)); (referring to retirer and pension accounts described in Regulations section 1.1471-5(b)(2)(M)); (referring to retirer and pension accounts). I waits the short the done 2 IGA, or a core employees to the tund by reference to earned income of the employee or may not exceed \$50,000 annually</li> <li>c i to strip that the entity identified in Part I:</li> <li>is organized for the provision of relimement, disabili</li></ul>		
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<ul> <li>country in which the fund is established or operated; and</li> <li>(i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its st as a retirement or pension plan;</li> <li>(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)()(A));</li> <li>(iii) Ether does not permit or penalizes distributions or withdrawais made before the occurrence of specified events related to retirem disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)()(A)); (reterring to retirer and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirer funds described in this part or in an applicable Model 1 or Model 2 IGA; or</li> <li>(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually</li> <li>c I is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees of one or more employers in consideration for services rendered;</li> <li>Has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in funds described in funds described in Accounts described in Regulations section 1.1471-5(b)(2)(WA);</li> <li>I has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contribution</li></ul>		
<ul> <li>(i) Is generally exempt from tax on Investment income under the laws of the country in which it is established or operates due to its st as a retirement or pension plan;</li> <li>(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in applicable Model 1 or Model 2 IGA, other retirement funds described an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));</li> <li>(iii) Either does not permit or penalizes distributions or withdrawais made before the occurrence of specified events related to retirem disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A));</li> <li>(iii) Either does not permit or penalizes distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A));</li> <li>(iii) Either does not permit or penalizes distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A));</li> <li>(iii) Either does not permit or penalizes distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A)); (referring to retire and pension accounts), to retirement and pension accounts described in applicable Model 1 or Model 2 IGA, or to other retire funds described in this part or in an applicable Model 1 or Model 2 IGA; or</li> <li>(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually</li> <li>c I certify that the entity identified in Part I:</li> <li>Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees of one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregardi</li></ul>		
<ul> <li>(II) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in an applicable Model 1 or Model 2 IGA, other retirement funds described an applicable Model 1 or Model 2 IGA, other retirement funds described an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(0/A);</li> <li>(III) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirem disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(0/A);</li> <li>(III) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirem disability, or death (except rollover distributions to accounts described in an applicable Model 1 or Model 2 IGA, or to other retirer funds described in this part or in an applicable Model 1 or Model 2 IGA; or</li> <li>(IV) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually</li> <li>c I certify that the entify identified in Part I:</li> <li>Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees or one or more employers in consideration for services rendered;</li> <li>Has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in funds described in fits part, retirement pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(WA); limited by reference to earned income and compensation of the employee, respectively;</li> <li>Participants tha are not residents of the country in which the fund is</li></ul>		(1) is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its st
<ul> <li>disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)()(A) (referring to retirer and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirer funds described in this part or in an applicable Model 1 or Model 2 IGA); or</li> <li>(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually</li> <li>c □ I certify that the entity identified in Part I:</li> <li>Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees of one or more employees in consideration for services rendered;</li> <li>Has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) limited by reference to earned income and compensation of the employee, respectively;</li> <li>Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>		(II) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds describe an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(I)(A));
<ul> <li>c l certity that the entity identified in Part I:</li> <li>Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are for employees of one or more employers in consideration for services rendered;</li> <li>Has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(0)(A)) limited by reference to earned income and compensation of the employee, respectively;</li> <li>Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>		(III) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirem disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)()(A) (reterring to retirem and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirem funds described in this part or in an applicable Model 1 or Model 2 IGA); or
<ul> <li>employees of one or more employers in consideration for services rendered;</li> <li>Has fewer than 50 participants;</li> <li>Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) limited by reference to earned income and compensation of the employee, respectively;</li> <li>Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and</li> <li>Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>	с	(M) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
<ul> <li>is sponsored by one or more employers each of which is not an investment entity or passive NFFE;</li> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) limited by reference to earned income and compensation of the employee, respectively;</li> <li>Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and</li> <li>is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>		
<ul> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) limited by reference to earned income and compensation of the employee, respectively;</li> <li>Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and</li> <li>Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>		
pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) limited by reference to earned income and compensation of the employee, respectively; Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in		
<ul> <li>Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and</li> <li>is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>		pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A))
<ul> <li>is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in</li> </ul>		
		. Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in



	Part XXX Certification	
[]	Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:	
Must be signed, by a trustee member of	• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for charter 4 purposes or is submitting this form for purposes of section 6050W or 6050W.	
the pension scheme or an individual authorized to sign on behalf of the pension	chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y; • The entity identified on line 1 of this form is not a U.S. person;	Date should be populated in
scheme and name printed. If no print name	<ul> <li>The endry identified on line For all a form a force a 0.0, person,</li> </ul>	the American format.
request for authorised signature list	• This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the	However, UK format is not a
	conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively	reason for rejection. Always
	connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and	request for a date in the first
	instance. If not dated use	
	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	'Received Stamp date' as last
	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.	resort from the data stamp
	I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.	i.e. post room'.
	🗾 I certify that I have the capacity to sign for the entity identified on line 1 of this form.	
Certify box must be ticked.		
	Sign Here	
	Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)	

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### Corporate Account Type W-8BEN-E Example

Latest version of the W-8BEN-E must be completed, this applies to all W-8s.	Form W-8BEN-E (Rev. October 2021)       Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)       OMB No. 1545-1621         Department of the Treasury Internal Revenue Service       For use by entities. Individuals must use Form W-BEN. Is Section references are to the Internal Revenue Code. Internal Revenue Service       OMB No. 1545-1621         Do NOT use this form for:       Instead use Form:       Instead use Form:	Amendments & using correction fluid can render the form invalid (paper forms only)
	U.S. entity or U.S. etitzen 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 United States     (unless claiming treaty benefits)     A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)     W-8IMY	
The full legal name of the organisation as it appears on the certification of incorporation.	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)	Country of Incorporation. Can be abbreviated e.g. UK.
	A Chapter 3 Status (entity type) (Must check one box on):     Corporation     Corporation     Partnership	England, Scotland, and GB not acceptable.
Chapter 3 Status: The corporation box should be ticked for LTDs and PLCs	<ul> <li>Simple trust</li> <li>Cantral Bank of Jesse</li> <li>Private foundation</li> <li>Estate</li> <li>Foreign Government - Controlled Entity</li> <li>Generation Trust</li> <li>Disregarded entity</li> <li>International organization</li> <li>If you entered disregarded entity, pathership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III.</li> <li>Yes</li> <li>No</li> <li>Chapter 4 Status (FATCA status) (See Instructions for details and complete the certification below for the entity's applicable status.)</li> <li>Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).</li> <li>Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</li> </ul>	
	Participating FFI.       International organization. Complete Part XIV.         Reporting Model 1 FFI.       Exempt retirement plans. Complete Part XV.         Reporting Model 2 FFI.       Entity wholly owned by exempt beneficial owners. Complete Part XVI.         Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.       Territory financial institution. Complete Part XVII.         Sponsored FFI. Complete Part IV.       Excepted nonfinancial group entity. Complete Part XIX.         Sponsored FFI. Complete Part IV.       Excepted nonfinancial start-up company. Complete Part XIX.         Cartified deemed-compliant nonregistering local bank. Complete Part V.       Excepted nonfinancial entity in liquidation or bankruptcy.         Complete Part VI.       Sol(c) organization. Complete Part XXI.         Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.       Nonprofit organization. Complete Part XXI.         Certified deemed-compliant sponsored, closely heid investment vehicle. Complete Part VI.       Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXII.         Certified deemed-compliant inited life deb investment entity. Complete Part VII.       Excepted territory NFFE. Complete Part XXIV.	Chapter 4 Status: <b>Mandatory.</b> The corporate will need to tick the appropriate box. Dependent on chapter 4 status selected will determine which section of the form (Part IV to XXIX) will need completing.
Only the address should be populated not	Certain Investment entities that do not maintain financial accounts.     Complete Part IX.     Direct reporting NFFE.     Owner-documented FFI. Complete Part X.     Direct reporting NFFE.     Owner-documented FFI. Complete Part X.     Account that is not a financial account.     Presenter 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).	
the name of the Financial Institution. Do not use P.O Box or care-of-address (other than registered address)	City or town, state or province. Include postal code where appropriate. Country Mailing address (if different from above) City or town, state or province. Include postal code where appropriate. Country	Can be abbreviated e.g. UK. England, Scotland, and GB not acceptable.
May include P.O Box or C/o address.	For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form W-8BEN-E (Rev. 10-2021)	

Box 14a should be ticked and same as permanent residence country on line 6. Reject if populated with a country which the U.S. does not have a tax treaty in place. United States Income Tax Treaties - A to Z Internal Revenue Service (irs.gov)

Par 8	U.S. taxpayer identification number (TIN),			
Č	o.o. axpayer achancator number (nin),			
9a	GIIN	Foreign TIN     C Check If FTIN not legally required		Populate with Corporate t
10	Reference number(s) (see instructions)			
				reference for UK = UTR (1
ote: F	lease complete remainder of the form inc	luding signing the form in Part XXX.		digits). Mandatory.
Par	Disregarded Entity or Bra	anch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a		
		try other than the FFI's country of residence. See instructions.)		
1	Chapter 4 Status (FATCA status) of disre	garded entity or branch receiving payment		
	Branch treated as nonparticipating FI			
	Participating FFI.	Reporting Model 2 FFI.      Address of address (although a B C) have as in care of address (although a b C)		
2	registered address).	(street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a		
	,-			
	City or town, state or province. Include p	ostal code where appropriate.		
	Orveter			
	Country			
13	GIIN (If any)			
Part	Claim of Tax Treaty Bene	ofits (if applicable). (For chapter 3 purposes only.)		
4	I certify that (check all that apply):			
а	The beneficial owner is a resident of	within the meaning of the income tax		
	treaty between the United States and	i that country. iem (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the		
		dealing with limitation on benefits. The following are types of limitation on benefits provisions that may		
	be included in an applicable tax treat			14b Mandatory. Depende
	Government	Company that meets the ownership and base erosion test		on treaty and limitation
	Tax-exempt pension trust or pension			on treaty, and Limitation
	Other tax-exempt organization	Company with an item of income that meets active trade or business test	$\rightarrow$	benefits, information
	Publicly traded corporation	Favorable discretionary determination by the U.S. competent authority received		
	Subsidiary of a publicly traded corport	ration No LOB article in treaty Other (specify Article and paragraph):		required – refer to the IR
с	The beneficial owner is claiming trea	ty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade		Instructions
-		and meets qualified resident status (see instructions).		Instructions
15	Special rates and conditions (if applical			
	The beneficial owner is claiming the prov			
	of the treaty identified on line 14a above Explain the additional conditions in the A	to claim a% rate of withholding on (specify type of income): rticle the beneficial owner meets to be eligible for the rate of withholding:		
	Explain the additional conditions in the A	ruce the beneficial owner meets to be eligible for the rate of withholding.		
	•			
Par	Sponsored FFI			
16	Name of sponsoring entity:			
17	Check whichever box applies.			
	<ul> <li>I certify that the entity identified in Pa</li> <li>Is an investment entity;</li> </ul>	int i:		
		ermitted in the withholding foreign partnership agreement), or WT; and		
		ove (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.		
	I certify that the entity identified in Pa			
	<ul> <li>is a controlled foreign corporation as de</li> </ul>			
	<ul> <li>Is not a QI, WP, or WT;</li> </ul>			
		the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and		
		system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all and to access all account and customer information maintained by the entity including, but not limited		
		istomer documentation, account balance, and all payments made to account holders or payees.		
	-	Form W-8BEN-E (Rev. 10-2021)		



	Part XXX Certification	
	Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:	
Must be signed, by a director or an individual authorized to sign on behalf of	• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;	
the Corporation and name printed. If no	The entity identified on line 1 of this form is not a U.S. person;	Date should be populated in
print name request for authorised signature list	<ul> <li>This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>	the American format. However, UK format is not a reason for rejection in itself If not dated use 'Received
	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.	Stamp'.
	I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.	
	I certify that I have the capacity to sign for the entity identified on line 1 of this form.	
Certify box must be ticked.	Sign Here	
	Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)	

### Complex Trust Account Type W-8BEN-E Example

Latest version of the W-8BEN-E must be completed, this applies to all W-8s	Form W-8BEN-E       Certificate of Status of Beneficial Owner for       OMB No. 1545-1621         (Rev. October 2021)       Department of the Treasury       For use by entities. Individual must use Form WeBENL > Socials references are to the internal Revenue Code.       OMB No. 1545-1621         Do NOT use this form for:       • Go to www.irs.gov/FormWeBENE for instructions and the latest information.       • Instead use Form:         • U.S. entity or U.S. citizen or resident       • U.S. entity or U.S. citizen or resident       • W-9	Amendments & using correction fluid can render the form invalid (paper forms only)
The full name of the Trust which is set out in the trust deed. Trustees are not to be included on Line 1 as they are not the beneficial owners of the income.	A foreign individual     W-BBEN (individual) or Form 8233     A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States     (unless claiming treaty benefits).     A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)     A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or     government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s)     Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)     Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)     Name of organization that is the beneficial <b>Owner</b> Name of disregarded entity receiving the payment (if applicable, see instructions)	Country of Incorporation. Can be abbreviated e.g. UK. England, Scotland, and GB not
	Chapter 3 Status (entity type) (Must check one box only):     Corporation     Simple trust     Tax-exempt organization     Complex trust     Foreign Government - Controlled Entity	acceptable.
Chapter 3 Status: Depending on classification the type of trust for discretionary or accumulation and maintenance = Complex trust. Please note that the assessment of the trust is always undertaken from a U.S. perspective.	Central Bank of Issue       Private foundation       Estate       Foreign Government - Integral Part         Grantor trust       Disregative entry private foundation       International organization       If Yes, "complete Part III.       Yes       No         5       Chapter 4. Statuß (FATCA status) (See Instructions for details and complete the certification below for the entity's applicable status.)       Nonreporting IGA FFI. Complete Part XII.       Yes       No         5       Chapter 4. Statuß (FATCA status) (See Instructions for details and complete the certification below for the entity's applicable status.)       Nonreporting IGA FFI. Complete Part XII.       Foreign government, our of a U.S. possession, or foreign central bank of Issue. Complete Part XII.         6       Participating FFI.       International organization. Complete Part XII.         7       Reporting Model 1 FFI.       Exempt retirement plans. Complete Part XVI.         8       Reporting Model 2 FFI.       Exempt retirement plans. Complete Part XVI.         9       Reporting Model 1 FFI (other than a reporting Model 1       Territory financial institution. Complete Part XVI.         9       Sponsored FFI. Complete Part IV.       Excepted nonfinancial and up output.       Complete Part XVI.         9       Sponsored FFI. Complete Part IV.       Excepted nonfinancial and up output.       Complete Part XVI.         9       Certified deemed-compliant FFI with only low-value accounts.	Chapter 4 Status: Mandatory the trust will need to tick a box. Dependent on chapter 4 status selected will determine which section (Part IV to XXIX) of the form will need completing.
Only the address should be populated not the name of the Financial Institution.	Complete Part IX. Direct reporting NFFE. Owner-documented FFI. Complete Part X. Sponsored direct reporting NFFE. Complete Part XXVIII. Restricted distributor. Complete Part XI. Account that is not a financial account. Premanent 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).	
Do not use P.O Box or care-of-address (other than registered address)	City or town, state or province. Include postal code where appropriate.	Can be abbreviated e.g. UK. England, Scotland, and GB not acceptable.
May include P.O Box or C/o address.	For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form W-8BEN-E (Rev. 10-2021)	

Box 14a should be ticked and same as permanent residence country on line 6. Reject if populated with a country which the U.S. does not have a tax treaty in place. United States Income Tax Treaties - A to Z

| Internal Revenue Service (irs.gov)

Form M	/-8BEN-E (Rev. 10-2021)		ngo <b>2</b>
Par	· · · · ·		aga <b>Z</b>
8	U.S. taxpayer identification number (TIN)		<u> </u>
	erer tarbafet taentiteatier than bei (rin)	i u restaures	
9a	GIIN	Foreign TIN     C Check if FTIN not legally required	Populate with the <b>Trust's</b>
10	Reference number(s) (see instructions)		
			reference for UK = UTR (10
Note:	Please complete remainder of the form inc	luding signing the form in Part XXX.	
		and Reaching Research (Occursive acts) is a discovered of active with a OUN	digits)/URN (15
Par	branch of an FFI in a cour	anch Receiving Payment. (Complete only if a disregarded entity with a GIIN ( try other than the FFI's country of residence. See instructions.)	alphanumeric characters)
11		garded entity or branch receiving payment	Mandatory.
	Branch treated as nonparticipating F		intandator y.
10	Participating FFI.	Reporting Model 2 FFI. (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other to address).	
12	registered address).	(steet, apt. of suite no., of fural foule). Do not use a P.O. box of in-care-of address (other t	
	registeres assiess;		
	City or town, state or province. Include p	ostal code where appropriate.	
	Country		
	sound y		
13	GIIN (If any)		
~			
Par	Claim of Tax Treaty Ben	efits (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 an		14b Mandatory dependent
b		tem (or items) of income for which the treaty benefits are claimed, and, if applicable, meet	s the
		dealing with limitation on benefits. The following are types of limitation on benefits provisions tha	
	Government	Company that meets the ownership and base erosion test	benefits, information
	<ul> <li>Tax-exempt pension trust or pension</li> </ul>	fund Company that meets the derivative benefits test	
	<ul> <li>Other tax-exempt organization</li> </ul>	Company with an item of income that meets active trade or business test	required, refer to the IRS
	Publicly traded corporation	Favorable discretionary determination by the U.S. competent authority received	in star stings
	Subsidiary of a publicly traded corport	oration No LOB article in treaty	instructions.
		Other (specify Article and paragraph):	The suggested outcome
c		ity benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. and meets qualified resident status (see instructions).	should be 'Other Article 23
15	Special rates and conditions (if applica		Should be Other Article 25
	The beneficial owner is claiming the pro-		paragraph 5'.
	of the treaty identified on line 14a above		paragraph 5 :
	Explain the additional conditions in the A	rticle the beneficial owner meets to be eligible for the rate of withholding:	
Dor	N Sponsored FFI		
F all			
16	Name of sponsoring entity: Check whichever box applies.		
	I certify that the entity identified in P		
	<ul> <li>Is an investment entity;</li> </ul>	art I.	
		ermitted in the withholding foreign partnership agreement), or WT; and	
		hove (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.	
	<ul> <li>I certify that the entity identified in P</li> </ul>		
	<ul> <li>Is a controlled foreign corporation as d</li> </ul>		
	<ul> <li>Is a controlled foreign corporation as c</li> <li>Is not a QI, WP, or WT;</li> </ul>	ennow in second case (a)	
		the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity	and
		system with the sponsoring entity (identified above) that enables the sponsoring entity to identified	
	account holders and payees of the entity	and to access all account and customer information maintained by the entity including, but not li	nited
	to, customer identification information, c	ustomer documentation, account balance, and all payments made to account holders or payees.	
		Form W-8BEN-E (Rev. 10	2021)
		Point W-ODEIN-E (NW. 10	



	Part XXX Certification	
	Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:	
Must be signed, by a trustee or an individual authorized to sign on behalf of	• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;	
the Trust and name printed. If no print	The entity identified on line 1 of this form is not a U.S. person;	Date should be populated in
name request for authorised signature list	This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and         • For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.     Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner.     I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.	the American format. However, UK format is not a reason for rejection in itself If not dated use 'Received Stamp'.
	I certify that I have the capacity to sign for the entity identified on line 1 of this form.	
Certify box must be ticked.	Sign Here	
	Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)	
		1



### Estate of Deceased Account Type W-8BEN-E Example

Latest version of the W-8BEN-E must be completed, this applies to all W-8s.	Form W-8BEN-E (Rev. October 2021)       OMB No. 1545-1621         Department of the Traesury Internal Revenue Service       For use by entities, and dividues must use Form W-8BENL > Section references are to the Internal Revenue Code. > Give this form to the withholding agent or payer. Do not send to the IRS.       OMB No. 1545-1621         Do NOT use this form for:       Instead use Form:       W-9         • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits).       W-8ECI	Amendments & using correction fluid can render the form invalid (paper forms only)
The name of beneficial owner should be Estate of'Deceased' ('Executors of) Not acceptable	A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)	Country of Incorporation. Can be abbreviated e.g. UK. England, Scotland, and GB not
Chapter 3 Status: The Estate box should be ticked. Only the address should be populated not the name of the Financial Institution.	4       Chapter 3 Status (entity type) (Must check one box only):	acceptable. Chapter 4 Status: Deceased Estates are expected to tick 'Account that is not a financial account'.
Do not use P.O Box or care-of-address (other than registered address)	City or town, state or province. Include postal code where appropriate.   Country  Mailing address (if different from above)  City or town, state or province. Include postal code where appropriate.  Country	Can be abbreviated e.g. UK. England, Scotland, and GB not acceptable
May include P.O Box or C/o address.	For Paperwork Reduction Act Notice, see separate Instructions. Cat. No. 59689N Form W-8BEN-E (Rev. 10-2021)	· · ·

П

Box 14a should be ticked and same as permanent residence country on line 6. Reject if populated with a country which the U.S. does not have a tax treaty in place.

United States Income Tax Treaties - A to Z Internal Revenue Service (irs.gov)

Earry M	V-8BEN-E (Rev. 10-2021)		Paga	2
	Identification of Beneficia	Owner (continued)	Page	<u> </u>
8	U.S. taxpayer identification number (TIN), I			-
9a	GIIN b	Foreign TIN	c Check if FTIN not legally required ▶	_
10	Reference number(s) (see Instructions)			_
Note:	Please complete remainder of the form inclu	uding signing the form in Part XXX.		-
Par	branch of an FFI in a count	ry other than the FFI's coun	Complete only if a disregarded entity with a GIIN or a try of residence. See instructions.)	- I
11 12	Chapter 4 Status (FATCA status) of disreg Branch treated as nonparticipating FF Participating FFI. Address of disregarded entity or branch ( registered address).	Reporting Model 1 FF     Reporting Model 2 FF	U.S. Branch.	a
	City or town, state or province. Include po	stal code where appropriate.		
_	Country			
13	GIIN (If any)			
Dar	Claim of Tax Treaty Benet	fits (if applicable), (For chap	ter 3 purposes only.)	-
14	certify that (check all that apply):			-
а	The beneficial owner is a resident of		within the meaning of the income tax	
	treaty between the United States and	-		14b Mandatory dependen
ь		ealing with limitation on benefits. T	h the treaty benefits are claimed, and, if applicable, meets to the following are types of limitation on benefits provisions that ma :	
	Government Tax-exempt pension trust or pension f		the ownership and base erosion test the derivative benefits test	benefits, information
	Other tax-exempt organization	Company with an Item	n of income that meets active trade or business test	required.
	Publicly traded corporation		ry determination by the U.S. competent-authority received	
	Subsidiary of a publicity traded corport	ation No LOB article in treat	-	The expected outcome
c	The beneficial owner is claiming treats or business of a foreign corporation and		is received from a foreign corporation or interest from a U.S. trac (see instructions).	
15	Special rates and conditions (if applicab The beneficial owner is claiming the provis			paragraph 5.
	of the treaty identified on line 14a above to		e of withholding on (specify type of income):	
	Explain the additional conditions in the Art	ticle the beneficial owner meets to	be eligible for the rate of withholding:	
Par	openeerearre			_
16	Name of sponsoring entity:			_
17	Check whichever box applies.			
	<ul> <li>I certify that the entity identified in Par</li> <li>Is an investment entity;</li> </ul>	τι.		
	<ul> <li>Is not a QI, WP (except to the extent per</li> </ul>	mitted in the withholding foreign p	artnership agreement), or WT; and	
			Fi) to act as the sponsoring entity for this entity.	
	I certify that the entity identified in Par	ti:		
	<ul> <li>Is a controlled foreign corporation as det</li> </ul>	fined in section 957(a);		
	<ul> <li>Is not a QI, WP, or WT;</li> </ul>			
	<ul> <li>Shares a common electronic account s account holders and payees of the entity a</li> </ul>	system with the sponsoring entity and to access all account and cust	d above that agrees to act as the sponsoring entity for this entity; an (identified above) that enables the sponsoring entity to identify is orner information maintained by the entity including, but not limits lance, and all payments made to account holders or payees.	all
		-	Form W-8BEN-E (Rev. 10-202	1)



	Part XXX Certification	
	Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:	
Must be signed, by a trustee, executors or an individual authorized to sign on behalf	• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;	
of the Estate and name printed. If no print	The entity identified on line 1 of this form is not a U.S. person;	Date should be populated in
name request for authorised signature list	<ul> <li>This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> <li>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</li> </ul>	the American format. However, UK format is not a reason for rejection in itself If not dated use 'Received Stamp'.
	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.	
	I certify that I have the capacity to sign for the entity identified on line 1 of this form.	
Certify box must be ticked.		
	Sign Here	
	Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)	

### Charitable Account Type W-8BEN-E Example

Latest version of the W-8BEN-E must be completed, this applies to all W-8s	Form       W-8BEN-E (Rev. October 2021)       Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)       OMB No. 1545-1621         Department of the Treasury Inframal Revenue Service       For use by entities. Individual States Tax Withholding agent or payer. Do not send to the IRS.       OMB No. 1545-1621         Do NOT use this form for:       • Ge to www.irs.gov/FormM@BENE for instructions and the latest information.       • Instead use Form:         • U.S. entity or U.S. citizen or resident       • W-9	Amendments & using correction fluid can render the form invalid (paper forms only)
The full name of the Charity as it is registered under its Charity Commission reference.	A foreign individual	Country of Incorporation. Can be abbreviated e.g. UK. England, Scotland, and GB not
	Name of disregarded entity receiving the payment (if applicable, see instructions)      Chapter 3 Status (entity type) (Must check one box only):     Simple trust     Tax-exempt organization     Complex trust     Complex trust     Foreign Government - Controlled Entity     Central Bank of Issue     Private Toundation     Estate     Foreign Government - Integral Part	acceptable.
Chapter 3 Status: Charities are typically expected to tick Complex Trust	Grantor trust     Disregarded entity     International organization     If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. Yes No     Chapter 4 Status (FATCA status) (See Instructions for details and complete the certification below for the entity's applicable status.)     Nonparticipating FFI (including an FFI related to a Reporting IGA Nonreporting IGA FFI. Complete Part XII.     FFI other than a deemed-compliant FFI, participating FFI, or	Chapter 4 Status: Mandatory the charity will need to tick a
	exempt beneficial ownery.       central bank of Issue. Complete Part XII.         Participating FFI.       International organization. Complete Part XV.         Reporting Model 1 FFI.       Exempt retirement plans. Complete Part XV.         Reporting Model 2 FFI.       Entity wholly owned by exempt beneficial owners. Complete Part XVI.         Reporting Model 2 FFI.       Entity wholly owned by exempt beneficial owners. Complete Part XVI.         Reporting Model 2 FFI.       Entity wholly owned by exempt beneficial owners. Complete Part XVI.         Sponsored FFI. or nonreporting IGA FFI covered in Part XII.       Excepted nonfinancial group entity. Complete Part XVII.         Sponsored FFI. Complete Part IV.       Excepted nonfinancial entity in liquid@dition or bankruptcy.         Certified deemed-compliant nonregistering local bank. Complete Part XVI.       Excepted nonfinancial entity in liquid@dition or bankruptcy.         Certified deemed-compliant FFI with only low-value accounts.       Complete Part XXI.         Certified deemed-compliant sponsored, closely heid investment wehicle. Complete Part VII.       Excepted territory NFFE. Tomplete Part XXII.         Certified deemed-compliant imited life debt investment entity.       Active NFFE. Complete Part XXVI.         Certified deemed-compliant imited life debt investment entity.       Passive NFFE. Complete Part XXVI.         Complete Part VII.       Passive NFFE. Complete Part XXVI.         Certified deemed-compliant imited life debt investme	<ul> <li>box. Dependent on chapter 4</li> <li>status selected will determine</li> <li>which section (Part IV to XXIX)</li> <li>of the form will need</li> <li>completing.</li> <li>FATCA classification (Certified</li> <li>Deemed compliant or Active</li> <li>NFE)</li> <li>(Non-Profit organisation)</li> <li>(Non-reporting IGA FFI)</li> </ul>
Only the address should be populated not the name of the Financial Institution.	Restricted distributor. Complete Part XI.     Account that is not a financial account.     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).	
Do not use P.O Box or care-of-address (other than registered address)	City or town, state or province. Include postal code where appropriate.   Mailing address (if different from above)  City or town, state or province. Include postal code where appropriate.  Country  Country Country  Country  Cou	Can be abbreviated e.g. UK. England, Scotland and GB not acceptable
May include P.O Box or C/o address.	For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form W-8BEN-E (Rev. 10-2021)	

Box 14a should be ticked and same as permanent residence country on line 6. Reject if populated with a country which the U.S. does not have a tax treaty in place. <u>United States Income Tax Treaties - A to Z</u>

| Internal Revenue Service (irs.gov)

Form V Pa	Identification of Benef	icial Owner (continued)		Pa	90 <b>2</b>	
8	U.S. taxpayer identification number (T	· · · · · · · · · · · · · · · · · · ·			—	
						Charity commission number
9a	GIIN	b Foreign TIN		c Check If FTIN not legally required ►		could be populated
10	Reference number(s) (see instructions	)				(Mandatory if registered with
Note:	Please complete remainder of the form	including signing the form in Pa	rt xxxx.		_	
						Charity Commission)
Par	branch of an FFI in a co	untry other than the FFI's	coun	Complete only if a disregarded entity with a GIIN or try of residence. See instructions.)	a	
11	Chapter 4 Status (FATCA status) of d			-		
	<ul> <li>Branch treated as nonparticipatin</li> <li>Participating FFI.</li> </ul>	g FFI. Reporting Mod				
12				 oute). Do not use a P.O. box or In-care-of address (other the	ana	
	registered address).				_	
	City or town, state or province. Includ	e postal code where appropriat	э.		_	
	Country				_	
13	GUN (If any)				-	
Par		enefits (if applicable). (Fo	chap	ter 3 purposes only.)		
14	certify that (check all that apply):					
а	The beneficial owner is a resident treaty between the United States			within the meaning of the income tax		1 db Mandatawy danandant an
ь		-	r whic	h the treaty benefits are claimed, and, if applicable, meets	the	14b Mandatory dependent on
-		on dealing with limitation on be	efits. 1	The following are types of limitation on benefits provisions that		treaty, and Limitation on
	Government	_		the ownership and base erosion test		benefits, information
	Tax-exempt pension trust or pens			the derivative benefits test		
	Cher tax-exempt organization			of income that meets active trade or business test		<ul> <li>required, refer to the IRS</li> </ul>
	Publicly traded corporation			ry determination by the U.S. competent authority received		instructions.
	Subsidiary of a publicly traded co	rporation No LOB article				
с	The beneficial owner is claiming to or business of a foreign corporation	reaty benefits for U.S. source of	ividend	is received from a foreign corporation or interest from a U.S. to	ade	(Other tax-exempt
15	Special rates and conditions (if app	icable-see Instructions):			_	organisation)
	The beneficial owner is claiming the p of the treaty identified on line 14a abo			te of withholding on (specify type of income):	_	
				be eligible for the rate of withholding:	-	
Par	V Sponsored FFI				—	
16	Name of sponsoring entity:				-	
17	Check whichever box applies.					
	I certify that the entity identified in	Part I:				
	<ul> <li>Is an investment entity;</li> </ul>					
	<ul> <li>Is not a QI, WP (except to the exten</li> </ul>					
			ating F	Fi) to act as the sponsoring entity for this entity.		
	<ul> <li>I certify that the entity identified in</li> <li>Is a controlled foreign corporation a</li> </ul>					
	<ul> <li>Is not a QI, WP, or WT;</li> </ul>	(u),				
	· Is wholly owned, directly or indirectly			d above that agrees to act as the sponsoring entity for this entity;		
	account holders and payees of the en	tity and to access all account a	nd cust	(Identified above) that enables the sponsoring entity to identificomer information maintained by the entity including, but not lim		
				lance, and all payments made to account holders or payees.		
				Form W-8BEN-E (Rev. 10-2	021)	
					1	



	Part XXX Certification	
	Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:	
Must be signed, by a trustee or an individual authorized to sign on behalf of	• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;	
the Charity and name printed. If no print	The entity identified on line 1 of this form is not a U.S. person;	Date should be populated in
name request for authorised signature list	• This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively	
	connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and	reason for rejection in itself
	<ul> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>	If not dated use 'Received
	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.	Stamp'.
	I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.	
	I certify that I have the capacity to sign for the entity identified on line 1 of this form.	
Certify box must be ticked.		
	Sign Here	
	Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)	

### Grantor/Simple Trust Account Type W-8IMY Example

Latest version of the W-8BEN-E must be completed, this applies to all W-8s	Form       Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting Section references are to the Internal Revenue Code.       OMB No. 1545-1621         Department of the Treasury Internal Revenue Service       OMB No. 1545-1621       OMB No. 1545-1621         Do not use this form for:       Instead, use Form:         • A beneficial owner solely claiming foreign status or treaty benefits (other than a qualified intermediary (QI) acting as a qualified derivatives	Amendments & using correction fluid can render the form invalid (paper forms only)
The full name of the Trust which is set out in the trust deed.	dealer (QDD))       W-8BEN or W-8BEN-E         A hybrid entity claiming treaty benefits on its own behalf (other than a QI acting as a QDD)       W-8BEN -E         A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States       W-8BEN-E         A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States       W-8BEN.         A disregarded entity with a single foreign owner that is the beneficial owner (other than a QI acting as a QDD) of the income to which this form relates. Instead, the single foreign owner should use       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-8BEN.         U.S. entity or U.S. eitizen or resident       W-9         A foreign person documenting itself for purposes of section 6050W       W-8BEN.         Partic       Identification of Entity         1       Name of disregarded entity (if applicable), see instructions         3       Name of disregarded entity (if applicable), see instructions         4       Chapter 3 Status (entity type) (Must check one box only.):	Country of Incorporation. Can be abbreviated e.g. UK. England, Scotland, and GB not acceptable.
Chapter 4 Status: Mandatory the Trust will need to tick a box. Dependent on chapter 4 status selected will determine which section of the form (Part IX to XXIX) will need completing.	Chapter 3 Status (entity type) (Must check one box only.):	Chapter 3 Status: The Nonwithholding foreign simple trust box should be ticked. Only the address should be populated not the name of the Financial Institution. Do not use P.O Box or care-of- address (other than registered address)
May include P.O Box or C/o address.	Certain investment entities that do not maintain triancial accounts. Complete Part XVII.       Sponsored direct reporting NFFE. Complete Part XVIII.         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         6       U.S. taxpayer identification number, if required ▶         9       GIIN (if applicable) ▶         b       Foreign taxpayer identification number, if required ▶         10       Reference number(s) (see instructions.         Cat. No. 254020       Form W-8IMY (Rev. 10-2021)	Can be abbreviated e.g. UK. England, Scotland and GB not acceptable

TISA

Chapter 3 status classification would suggest that the Simple Trust would tick this box.

20   certify that the entry identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with other WP or WT agreement. 21.1 Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust Check all that apply. 21.2 I certify that the entry identified in Part I: <ul> <li>I contribution of the partnership, a norwithholding foreign simple trust, or a norwithholding foreign grantor trust and is particles in the United States; and</li> <li>I contribution of the states of chapters 3 and 4, that is subject to the certifications made on this form.</li> <li>I certify that the entry identified in Part I is a foreign partnership or foreign grantor trust that is a partner in a lower-like partnership.</li> <li>I certify that the entry identified in Part I is a foreign partnership receiving an amount realized on the transfer of an interest in a partner in a partner in a partner in a lower-like partnership providing this form to a modified amount realized transfer (pack, when applicable, origin the XT is a foreign grantor trust that is a partner in a lower-like partnership is providing a withholding statement for a modified amount realized transfer (pack, when applicable, origin the XT is a foreign grantor trust providing a withholding statement for a modified amount realized transfer (pack, when applicable, origin the XT is a foreign grantor trust providing an attende state and or order o or the owner.</li> <li>I certify that the entry identified in Part I is a foreign grantor trust providing an attende state and or order o and or the withholding statement described in Regulations state.</li> <li>I certify that the entry identified in Part I is the form is providing an attendate of honowideg on and or the withholding statement described in Regulations at 1.1440-1(kg)(kg)(kg) for any payments associated with the withholding certificates and conviding a withholding statement described in Regulations at 1.1440-1(kg)(kg)(kg) for any payments associated</li></ul>	<ul> <li>a certify that the entry identified in Part I is a withholding foreign partnership or a withholding foreign that that is compliant with of the Por VII agreement.</li> <li>Part VIII Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust</li> <li>Check all that apply.</li> <li>I certify that the entry identified in Part I:</li> <li>I certify that the entry identified in Part I:</li> <li>I a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and is patients in the United States; and</li> <li>I certify that the entry identified in Part I is a foreign partnership or foreign grantor trust that is a partner in a lower-lier partnership in providing this form.</li> <li>I certify that the entry identified in Part I is a foreign partnership rotoring an amount realized on the transfer of an interest in a partner in a lower-lier partnership providing a withholding statement for a modified amount realized in the entry identified in Part I is a foreign grantor trust providing a withholding statement for a modified amount realized transfer (phck, What applicable, on j Hoo X) is to form is providing a withholding statement for a modified amount realized transfer (phck, What applicable, or j Hoo X) is to form is providing a withholding statement to a modified amount realized to each grantor or other owner.</li> <li>I certify that the entry identified in Part I is a foreign grantor trust providing the form statemating withholding statement described in Regulations set in 1446(k).</li> <li>I certify that the entry identified in Part I is this form is providing an alternative withholding statement described in Regulations at interest in a grant for the statement may be relied to based on the stathold of knowledge under section 1441 (phi) (phi</li></ul>	Part		(Rev. 10-2021) Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	
	PartVIII Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust  Check all that apply.  It  I certify that the entity identified in Part I: I certify that the entity identified programments by, a nonwithholding foreign grantor trust and is p this form for payments that are not effectively connected, or are not treated as effectively connected, with the conduct of a trade o business in the United States; and I certify that the entity identified in Part I is a foreign partnership or foreign grantor trust that is a partner in a lower-liker partnership providing this form to transmit withholding certificate and/or other documentation and has provided or will provide a withholding statement, as required for purposes of section 14400, I certify that the entity identified in Part I is a foreign partnership roxiding an amount realized on the transfer of an interest in a part for purposes of section 14400, I certify that the entity identified in Part I is a foreign grantor trust providing the form one behalf of each grantor or other owner. I certify that the entity identified in Part I is a foreign grantor trust providing the form one behalf of each grantor or other owner. I certify that the entity identified in Part I is a foreign grantor trust providing the form one behalf of each grantor or other owner. I certify that the entity identified in Part I is tornign grantor trust providing the form one behalf of each grantor or other owner. I certify that the entity identified in Part I is tornign grantor trust providing the form tornation on all of the withholding tertify identified or partnership identified in Part I is using this form to transmit withholding certificates and providing a withholding statement to the amount realized to each grantor or other owner. I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has p or will provide a withholding statement may be relied on based on the standards of knowledge under section 14			I certify that the entity identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with the	
Check all that apply.         21a □       I certify that the entity identified in Part I:         • Is a norwithholding foreign partnership, a norwithholding foreign simple trust, or a norwithholding foreign grantor trust and is put is form for parsners that are not effectively connected, or are not treaded 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 documentation and has provided or will provide a withholding statement, as required for purposes of explores 3 and 4, that is subject to the certifications made on this form.         • □       I certify that the entity identified in Part I is a foreign partnership providing an amount realized on the transfer of an interest in a part for purposes of section 1446(0).         • □       I certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized transfer (fact, when applicable, only if box 21 is checked).         • □       I certify that the entity identified in Part I is a foreign partner thy providing a withholding statement to the amount realized to each grantor or other owner.         • □       To the extent the ethy identified in Part I of this form is providing an alternative withholding statement to the amount realized or there within the information on all of the withholding statement they.         Chapter 4 Status Certifications         Chapter 4 Status Certifications         Certification Statement they.         Chapticipating FFI with Exempt Beneficial Ow	Check all that apply. The certify that the entity identified in Part I:  I is a norwithholding foreign partnership, a norwithholding foreign simple trust, or a norwithholding foreign grantor trust and is p this form for payments that are not effectively connected, or with treaded as effectively connected, with the conduct of a trade or business in the United States; and I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form. I certify that the entity identified in Part I is a foreign partnership or proving ng antor trust and is p partnership or foreign grantor trust that is a partner in a lower-tier partnership providing this form W-BIAV for purposes of eaction 1446(b). I certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized I certify that the entity identified in Part I is a foreign grantor trust providing the form on behalf of each grantor or other owner of th under Regulatons section 1.1446(f). 16(2)(2)(i) that is transmiting withholding certificates and providing a withholding statement to the amount realized to each grantor or other owner. I certificates associated on the withholding statement to the amount realized or the exity identified in Part I of this form is providing an altenative withholding statement to the amount realized or there owner. Chapter 4 Status Certifications  22 Corr I the weten the withholding statement may be relied on based on the standards of knowledge under section 1.444 Sponsored FFI Sa Name of sponsoring entity: L so and Q.W present to the text the information and has is or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owner  23 Corr I that the entity identified in Part I is corr I is provide a pay the part of the provide a state entity				
11 a certify that the entity identified in Part I: a nonwithholding foreign prime trust, or a nonwithholding foreign prime they, a more that details form for payments that are not effectively connected, or are not treated as effectively connected, with the conduct of a trade of business in the United States; and control tholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of sector 1446(a). a certify that the entity identified in Part I is a foreign partnership or foreign grantor trust that is a partner in a lower-like partnership providing as impression 1446(b). a certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized or the transfer of an interest in a part for in a foreign grantor trust providing as withholding statement for a modified amount realized transfer (hock, when applicable, origit bas 27 es to teacked). a certify that the entity identified in Part I is a foreign granter trust providing a withholding statement for a modified amount realized transfer (hock, when applicable, origit bas 27 es to teacked). a certify that the entity identified in Part I is foreign granter trust providing an alternative withholding statement to the amount realized to each grantor or other or orear. A contribution of the entity identified in Part I is the form in providing an alternative withholding statement to a standard of knowledge under section 1441 section 1471 applicable to the entity. Chapter 4 Status Certifications D contribution as withholding statement may be relied on based on the standards of knowledge under section 1441 section and with withholding statement may be relied on based on the standards of knowledge under section 1441 section and with withholding statement the applicable one or more exempt beneficial owner. D contribution as withholding statement may be relied on based on the standard	<ul> <li>entry instance of the set of the se</li></ul>				
<ul> <li>Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and is provided a withholding testiness in the United States; and</li> <li>Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of section 1446(a).</li> <li>I certify that the entity identified in Part I is a foreign partnership or foreign grantor trust that is a partner in a lower-like partnership foreign grantor trust that is a partner in a lower-like partnership providing this Form W-8MW for purposes of section 1446(b).</li> <li>I certify that the entity identified in Part I is a foreign partnership receiving an amount realized on the transfer of an interest in a part for purposes of section 1446(b).</li> <li>I certify that the entity identified in Part I is a foreign partnership providing the form on behaft of each grantor or other owner.</li> <li>I the event the entity identified in Part I is a foreign partnership receiving an almount realized or any difference, when applicable, only if box 21c is checked).</li> <li>I the event the entity identified in Part I is a foreign partner thus providing the form on behaft of each grantor or other owner.</li> <li>I the event the entity identified in Part I is foreign partner thus tholding certificates and providing a withholding statement to the amount realized or or other owner.</li> <li>I the event the entity identified in Part I is using this form to transmitive withholding certificates and/or diverdeg under section 1421 applicable to the entity.</li> <li>Chapter 4 Status Certifications</li> <li>I out any constant withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owner</li> <li>I an investment entity.</li> <li>I an investment entity.</li> <li>I an investiment in the entity identified in Part I is a sing this form</li></ul>	<ul> <li>Is a norwithholding foreign partnership, a norwithholding foreign simple trust, or a norwithholding foreign grantor trust and is provided a withholding foreign grantor trust and is provided a withholding testiment, as required for purposes of chapters 3 and 4, that is subject to the certifications and on this form.</li> <li>Is a norwithholding foreign partnership or foreign grantor trust that is a partner in a lower-life partnership or foreign grantor trust that is a partner in a lower-life partnership or foreign grantor trust that is a partner in a lower-life partnership foreign grantor trust that is a partner in a lower-life partnership or foreign grantor trust that is a partner in a lower-life partnership foreign grantor trust that is a partner in a lower-life partnership providing a withholding statement for a modified amount realized transfer (check, when applicable, only if box 21c is checked).</li> <li>Is orthy that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized transfer (check, when applicable, only if box 21c is checked).</li> <li>Is the extent the entity identified in Part I is a foreign grantor trust providing the form on behaft of each grantor or other owner.</li> <li>Is the extent the entity identified in Part I is a foreign grantor trust providing the form on behaft of each grantor or other owner.</li> <li>Is the extent the entity identified in Part I is using this form is providing an alternative withholding statement described in Regulations are stocilated with the orm, the entity represents that the information on all of the withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owner</li> <li>Is the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provide a withholding statement that indicates the porton of the payment allocated to one or more exempt beneficial ow</li></ul>				
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<pre>statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.</pre>	<pre>statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.</pre>			this form for payments that are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or	
<ul> <li>providing this Form W-8MW for purposes of section 1446(b).</li> <li>c = [certify that the entity identified in Part I is a foreign partnership receiving an amount realized on the transfer of an interest in a part for purposes of section 1446(b).</li> <li>d = [certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized transfer (check, when applicable, only if box 21c is checked).</li> <li>e = [certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified section 1464(b).</li> <li>f = To the extent the entity identified in Part I is a foreign partnership providing an alternative withholding statement described in Regulations section 1440(b).</li> <li>f = To the extent the entity identified in Part I of its form is providing an alternative withholding statement described in Regulations set 1.1441-16(0)(30)(C)(2)(b) (or any payments associated with the form, the entity represents that the information on all of the withholding certificates associated with the withholding statement may be relied on based on the standards of knowledge under section 1441 section 1471 applicable to the entity.</li> <li>Chapter 4 Status Certifications</li> <li>22   certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has jor will provide a withholding statement the partner allocated to one or more exempt baneficial owners</li> <li>Part X Sponsored FFI</li> <li>23a Name of aponsoring entity: &gt;</li> <li>Check the box on line 23b or 23c, whichever applies.</li> <li>b   certify that the entity identified in Part I is using this form to ransmit withholding creditions and the subsci on the standard of knowledge under section 1471 entities associated with the witholding toreign partnership agreement), or WT; and e san investiment entity identified in Part I is a control on a compa</li></ul>	<pre>providing this Form W-BMY for purposes of section 1446(b).</pre> c =   certify that the entity identified in Part I is a foreign partnership receiving an amount realized on the transfer of an interest in a part for purposes of section 1446(b). d =   certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized transfer (check, when applicable, only if box 21c is checked). e =   certify that the entity identified in Part I is a foreign partner trust providing a withholding statement for a modified amount realized to each grantor or other owner. f = To the extent the entity identified in Part I is foreign granter trust providing an alternative withholding statement described in Regulations as 1.1441-16(0)(30)/(C)(3) for any payments associated with the form, the entity represents that the information on all of the withholding certificates associated with the withholding statement may be relied on based on the standards of knowledge under section 14/1 spcificates associated with the withholding statement may be relied on based on the standards of knowledge under section 14/1 spcificates associated with the withholding statement may be relied on based on the standards of knowledge under section 14/1 spcificates associated with the withholding statement may be relied on based on the standards of knowledge under section 14/1 spcificates associated with the withholding statement may be relied no based on the standards of knowledge under section 14/1 spcificates associated with the withholding statement may be relied no based on the standards of knowledge under section 14/1 applicable to the entity. <b>Part X</b> Nonparticipating FFI with Exempt Beneficial Owners 22   certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has j or will provide a withholding statement the participating FFI vectify that the entity identified in Part I i			<ul> <li>Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.</li> </ul>	
for purposes of section 1446().	for purposes of section 1446().  d  l Certify that the entity identified in Part I is a foreign partnership providing a withholding statement for a modified amount realized transfer (check, when applicable, only if box 21c is checked).  d  l Certify that the entity identified in Part I is a foreign grantor trust providing the form on behalf of each grantor or other owner of th under Regulations section 1.144(9)-[16](3)(3)(4)(C)(3) for any payments associated with the form, the entity represents that the information on all of the withholding statement the withholding statement may be relied on based on the standards of knowledge under section 1.441 section 1471 applicable to the entity.  D Chapter 4 Status Certifications  Part IX Nonparticipating FFI with Exempt Baneficial Owners  22 l Certify that the entity identified in Part I is using this form to bransmit withholding certificates and/or other documentation and has a review of the box on line 23b or 23c, whichever applies.  b     Check the box on line 23b or 23c, whichever applies. b     Check the box on line 23b or 23c, whichever applies. b     Leartify that the entity identified in Part I is using this form to proparticipating FFI with the entity identified to a normatic withholding foreign partnership agreement), or WT; and Has agreed with the entity identified to Part I:          As an investment entity:         is not a Q, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and         Has agreed with the entity identified above that is not a nonparticipating FFI) to act as the sponsoring entity. c       Leartify that the entity identified the Part I:         is a controlled foreign corporation as defined in section 957(a);         is not a Q, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and         Has agreed with the entity identified above that agrees to act as the sponsoring entity to this entity; and         is a controlled foreign corporation as defined in sea	ь			
transfer (check, when applicable, only if box 21c is checked).	transfer (check, when applicable, only if box 21c is checked).	c		for purposes of section 1446(f).	
<pre>under Regulations section 1.1446()-1(c)(2)(vii) that is transmitting withholding certificates and providing a withholding statement to the amount redized to each granter or other owner.</pre> f  To the extent the entity identified in Part I of this form is providing an alternative withholding statement described in Regulations is 1.1441-160(3)(vi)(C)(3) for any payments associated with the form, the entity represents that the information on all of the withholding statement may be relied on based on the standards of knowledge under section 1441 section 1471 applicable to the entity. <pre>     Chapter 4 Status Certificate     Status Control to based on the standards of knowledge under section 1441     section 1471 applicable to the entity. </pre> <pre>     Chapter 4 Status Certifications </pre> <pre>     Part X Nonparticipating FFI with Exompt Beneficial Owners     22          Certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has is             or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners     Part X Sponsored FFI 23         Name of sponsoring entity: &gt; </pre> <pre> 24         Locrify that the entity identified in Part I:</pre>	under Regulations section 1.1446()-1(c)(2)(v)ii that is transmitting withholding certificates and providing a withholding statement to the amout restized to each granter or other owner.           Image: The extent the entity identified in Part I of this form is providing an alternative withholding statement described in Regulations is 1.1441-16(x)(3)(v)(C)(3) for any payments associated with the form, the entity represents that the information on all of the withholding statement may be relied on based on the standards of knowledge under section 1441 section 1471 applicable to the entity.           Chapter 4 Status Certifications           Part IX           Nonparticipating FFI with Exompt Beneficial Owners           22           I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has is or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners           Part X           Sponsored FFI           23           Name of sponsoring entity: >           Check the box on line 23 bor 23.c, whichever applies.           b           I certify that the entity identified in Part I:           Is not a 0.1, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and           Is a controlled foreign corporation as defined in section 957(a); <td cortify="" entit<="" td="" that="" the=""><td>d</td><td></td><td></td></td>	<td>d</td> <td></td> <td></td>	d		
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Chapter 4 Status Certifications         Part IX Nonparticipating FFI with Exempt Baneficial Owners         22       I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has por will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners         Part X Sponsored FFI         23 Name of sponsoring entity: >         Check the box on line 23b or 23c, whichever applies.         b       I certify that the entity identified in Part I:         • Is an investment entity;       •         • Is an investment entity;       •         • I certify that the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.         • I certify that the entity identified in Part I:       •         • Is a controlled foreign corporation as defined in section 957(a);       •         • Is not a QI, WP, or WT;       •         • Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that enables the sponsoring entity identified in part 1:         • Is wholly owned, directly or indirectly, by the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but r to, customer identification information, customer documentaton, account balance, and all payments	Chapter 4 Status Certifications  Chapter 4 Status Certificates and/or other documentation and has p or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners  Part X Sponsored FFI  23a Name of sponsoring entity:  Check the box on line 23b or 23c, whichever applies.  b     D	f		1.1441-1(e)(3)(iv)(C)(3) for any payments associated with the form, the entity represents that the information on all of the withholding certificates associated with the withholding statement may be relied on based on the standards of knowledge under section 1441 of the standards o	
Part IX       Nonparticipating FFI with Exempt Beneficial Owners         22       □ certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has a or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners         Part X       Sponsorred FFI         23a       Name of sponsoring entity: ►         Check the box on line 23b or 23c, whichever applies.       ►         b       □ certify that the entity identified in Part I:         • Is an investment entity:       • Is an investment entity:         • Is an investment entity:       • Is an investment entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.         • □       □ certify that the entity identified in Part I:         • Is a controlled foreign corporation as defined in section 957(s);         • Is not a Q, 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 to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but r to, customer documented FFI         Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI, must make the certifications below.         24a       □	Part IX       Nonparticipating FFI with Exempt Beneficial Owners         22       □ certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has por will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners         Part X       Sponsored FFI         23a       Name of sponsoring entity: ►         Check the box on line 23b or 23c, whichever applies.       ►         b       □ certify that the entity identified in Part I:         • Is an investment entity:       • Is not a 00, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and         • Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.         • Is a controlled foreign corporation as defined in section 957(a);         • Is not a 01, WP, or WT;         • Is wholy owned, directly or indirectly, by the U.S. fnancial institution identified above that agrees to act as the sponsoring entity to identify entity; and         • Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity including, but r         • Outer This status only applies if the U.S. fnancial institution, account balance, and all payments made to account holders or pay         Part XI       Owner-Documented FFI         Note: This status only applies if the U.S. fnancial institution, participating FFI, reporting Mode				
<ul> <li>I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has p or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners</li> <li>Part X Sponsored FFI</li> <li>23a Name of aponsoring entity: &gt;</li> <li>Check the box on line 23b or 23c, whichever applies.</li> <li>b   I certify that the entity identified in Part I:</li> <li>Is not a OI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>c   I certify that the entity identified in Part I:</li> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a OI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity to identify; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity including, but ro, customer identification information, customer documentation, account balance, and all payments made to account holders or payor</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a   Certify that the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a   Loertify that the FFI as an owner-documented FFI. The owner-documented FFI must make the certification below.</li> <li>24a   Loertify that the FFI as an owner-docu</li></ul>	<ul> <li>certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has par will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners</li> <li>Part X Sponsored FFI</li> <li>2a Name of sponsoring entity: &gt;</li> <li>Check the box on line 23b or 23c, whichever applies.</li> <li>b   I certify that the entity identified in Part I:</li> <li>Is not a QL WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>c   I certify that the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>is not a QL WP, core WT;</li> <li>is not a QL WP, or WT;</li> <li>is not a QL WP, exceed on the sponsoring entity identified above that agrees to act as the sponsoring entity to identify; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account information, customer documentation, account balance, and all payments made to account holders or pays</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a   I certify that the FFI as an owner-documented FFI. The owner-documented FFI must make the certification substantial portion of its business, financial assets for the account o</li></ul>	_		•	
Part X       Sponsored FFI         23a       Name of sponsoring entity: ▶         Check the box on line 23b or 23c, whichever applies.       ▶         b       □ I certify that the entity identified in Part I:         is an investment entity:       •         is an investment entity:       •         is a nivestment entity:       •         is a controlled foreign corporation as defined in section 957(a);       •         is a controlled foreign corporation as defined in section 957(a);       •         is not a QI, WP (except to the extent permitted in the sponsoring entity (dentified above that agrees to act as the sponsoring entity identified in Part I:         is a controlled foreign corporation as defined in section 957(a);       •         is the voltage addition of the section of the sponsoring entity identified above (that is not a count and customer information maintained by the entity identified, but receives all account and customer information maintained by the entity identified account system with the sponsoring entity (dentified above) that enables the sponsoring entity to identified account holders and payees of the entity and coccess all account and customer information maintained by the entity including, but receives the status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that if will treat the FFI addity course of a banking or similar business;         24a       □ I certify that the FFI is dentified in Part I:         • Does not act as a	Part X       Sponsored FFI         23a       Name of sponsoring entity:         b       □ I certify that the entity identified in Part I:         is an investment entity:       • Is an investment entity:         is an investment entity:       • Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and         • Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.         • Is not a QI, WP (except to the extent permitted in section 957(a);         • Is a noncomparticipating or protection as defined in section 957(a);         • Is not a QI, WP, or WT;         • Is not a QI, WP, or WT;         • Is shown on electronic account system with the sponsoring entity (dentified above) that enables the sponsoring entity identified in information, customer documentation, account balance, and all payments made to account holders or pays         • Shares a common electronic account system with the sponsoring entity (dentified above) that enables the sponsoring entity to identification information, customer documentation, account balance, and all payments made to account holders or pays         Part XI       Owner-Documented FFI         Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that if will treat the FFI is an owner-documented FFI. The owner-documented FFI must make the certifications below.         24a       □ Leertify that t		-		
Check the box on line 23b or 23c, whichever applies. <ul> <li>I certify that the entity identified in Part I:                 <ul> <li>Is an investment entity;</li> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li></ul></li></ul>	Check the box on line 23b or 23c, whichever applies. <ul> <li>I certify that the entity identified in Part I:                  <ul> <li>Is an investment entity;</li> <li>Is not a OI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a OI, WP, or WT;</li> <li>Is out at OI, WP, or WT;</li></ul></li></ul>	Part			
<ul> <li>b   I certify that the entity identified in Part I:</li> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>c   I certify that the entity identified in Part I:</li> <li>Is not a QI, WP, or WT;</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but r to, customer identification information, customer documentation, account balance, and all payments made to account holders or pays</li> </ul> Part XI Owner-Documented FFI Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI a on owner-documented FFI. The owner-documented FFI must make the certifications below. 24a   I certify that the FFI identified in Part I: <ul> <li>Does not act as an intermediary;</li> <li>Does not act as an intermediary;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not a filiated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or orsurse company (or the holding company of an insurance company) that issues or is obligated to make payments w respect to a financial account;</li> <li>Is not a filiated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or orsurase company (or the holding company of an insurance company) that issues</li></ul>	<ul> <li>b   I certify that the entity identified in Part I:</li> <li>Is an investment entity;</li> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FR) to act as the sponsoring entity for this entity.</li> <li>c I certify that the entity identified in Part I:</li> <li>Is not a QI, WP, ewc WT;</li> <li>Is not a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity entity; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but r to, customer identification information, customer documentation, account balance, and all payments made to account holders or paye</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI and owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a I certify that the FFI identified in Part I:</li> <li>Does not acces as an intermediary;</li> <li>Does not acces as an intermediary;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not a filiated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or customer of an insurance company (or the holding company of an insurance company) that issues or is obl</li></ul>	rait	_	Sponsored FFI	
<ul> <li>Is an investment entity;</li> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FI) to act as the sponsoring entity for this entity.</li> <li>I certify that the entity identified in Part I:</li> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity entity; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but r to, customer identification information, customer documentation, account balance, and all payments made to account holders or pays</li> <li>PettXI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a I certify that the FFI identified in Part I:</li> <li>Does not act as an intermediary;</li> <li>Does not act as an intermediary;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not a financial account; (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or custors of a banking or similar busines, financial assets for the account of others;</li> <li>Is not a filliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or custors of a ban</li></ul>	<ul> <li>Is an investment entity;</li> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FR) to act as the sponsoring entity for this entity.</li> <li>I certify that the entity identified in Part I:</li> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity entity; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity identification information, customer documentation, account balance, and all payments made to account holders or pays</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FRI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a I certify that the FFI identified in Part I:</li> <li>Does not act as an intermediary;</li> <li>Does not act as an intermediary;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not a filiated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the ordinary course of a banking or similar business;</li> <li>Is not a filiated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or custore of a banking or similar business, financial assets for the account of others;</li> <li>Is not a filiated with an entity (other than an FFI that is also treated as an owner-documented FFI) that</li></ul>	23a		Name of sponsoring entity: >	
<ul> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>I certify that the entity identified in Part I:</li> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above) that agrees to act as the sponsoring entity identified above) that enables the sponsoring entity identified above) that enables the sponsoring entity to ident account holders and payees of the entity and access all account and customer information maintianed by the entity including, but r to, customer identification information, customer documentation, account balance, and all payments made to account holders or pays</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a I certify that the FFI identified in Part I:</li> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not a financial account; (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or course of a banking or similar busines, financial assets for the account of others;</li> <li>Is not a financial account; (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or course of a banking or similar busineses, financial assets for the account of others;</li> </ul>	<ul> <li>Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and</li> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>I certify that the entity identified in Part I:</li> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity to identify; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintianed by the entity induding, but r to, customer identification information, customer documentation, account balance, and all payments made to account holders or pays</li> </ul> Part XI Owner-Documented FFI Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that if will treat the FFI as an owner-documented FFI must make the certifications below. 24a I certify that the FFI identified in Part I: <ul> <li>Does not act as an intermediary;</li> <li>Does not act as an intermediary;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments w respect to a financial account of an insurance company) that issues or is obligated to make payments wit respect to a financial account of an insurance company) that issues or is obligated to make payments wit respect to a banking or similar businese, financial assets for the account of otheres; <ul> <li>Is not a filliated with</li></ul></li></ul>	23a		Name of sponsoring entity: >	
<ul> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>I certify that the entity identified in Part I:         <ul> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a QI, WP, or WT;</li> <li>Is most a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity intity; and</li> <li>Shares a common electronic account system with the sponsoring entity (dentified above) that enables the sponsoring entity to identication information information, customer documentation maintained by the entity induding, but to, customer information maintained by the entity induding, but to, customer identification information, customer documentation, account balance, and all payments made to account holders or pays</li> </ul> </li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI adentified in Part I:         <ul> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments wit respect to a financial account;</li> <li>Is not affliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or course of a banking or similar businese, financial assets for the account of others;</li> <li>Is not affliated with an entify businese, holds, as a substantial portion of it</li></ul></li></ul>	<ul> <li>Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.</li> <li>I certify that the entity identified in Part I:         <ul> <li>Is a controlled foreign corporation as defined in section 957(a);</li> <li>Is not a QI, WP, or WT;</li> <li>Is not a QI, WP, or WT;</li> <li>Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity intity; and</li> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and docess all account and customer information maintiamed by the entity induding, but to, customer identification information, customer documentation, account balance, and all payments made to account holders or paye</li> </ul> </li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI adentified in Part I:         <ul> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>Does not hold, as a substantial portion of its business, financial assets for the account of others;</li> <li>Is not a financial account;</li> <li>Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments wit respect to a financial account;</li> <li>Is not affiliated with an entity (other than an FFI t</li></ul></li></ul>	23a Check	k the	Name of sponsoring entity:  box on line 23b or 23c, whichever applies. I certify that the entity identified in Part I:	
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<ul> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but no, customer identification information, customer documentation, account balance, and all payments made to account holders or paye</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a I certify that the FFI identified in Part I:</li> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>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;</li> <li>Is not affiliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or osures of a banking or similar businese. financial assets for the account effiliated to make payments with respect to a financial account;</li> <li>Is not affiliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or osures of a banking or similar businese. financial assets for the account of others.</li> </ul>	<ul> <li>Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to ident account holders and payees of the entity and to access all account and customer information maintained by the entity including, but no, customer identification information, customer documentation, account balance, and all payments made to account holders or paye</li> <li>Part XI Owner-Documented FFI</li> <li>Note: This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this for given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.</li> <li>24a I certify that the FFI identified in Part I:         <ul> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>Does not account y (or the holding company of an insurance company) that issues or is obligated to make payments w respect to a financial account;</li> <li>Is not affiniated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or course of a banking or similar businese, financial assets for the account of the second to the payments w respect to a financial account;</li> <li>Is not affiniated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or course of a banking or similar businese, financial assets for the account of the spayments with respect to a banking or similar businese, financial accept deposits in the or course of a banking or similar businese, the spayment with respect to a financial account;</li> <li>Is not affiniated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the or course of a banking or similar businese, holds, as a substantial portion of its businese, fin</li></ul></li></ul>	23a Check b	k the	Name of sponsoring entity:   box on line 23b or 23c, whichever applies. I certify that the entity identified in Part I: Is an investment entity; Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity. I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 957(a); Is not a QI, WP, or WT;	
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		23a Check b c Part Note: T given h	k the	Name of sponsoring entity:	

Part	XXIV Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
Check	t the box on line 37a or 37b, whichever applies.
37a	C I certify that:
	<ul> <li>The entity identified in Part I is a foreign corporation that is not a financial institution; and</li> <li>The stock of such corporation is regularly traded on one or more established securities markets, including</li> </ul>
	I certify that:
	The entity identified in Part I is a foreign corporation that is not a financial institution;
	The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on a
	established securities market;
	The name of the entity, the stock of which is regularly traded on an established securities market, is
Deat	• The name of the securities market on which the stock is regularly traded is
Part	XXV Excepted Territory NFFE
38	<ul> <li>I certify that:</li> <li>The entity identified in Part I is an entity that is organized in a possession of the United States;</li> </ul>
	<ul> <li>All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorpora</li> </ul>
	<ul> <li>All of the owners of the entity identified in Part Late bona lide residents of the possession in which the NPPE is organized or incorpora and</li> </ul>
	The entity identified in Part I:
	<ul> <li>Does not accept deposits in the ordinary course of a banking or similar business;</li> </ul>
	(ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; and
	(iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments v respect to a financial account.
Part	XXVI Active NFFE
39	I certify that:
	The entity identified in Part I is a foreign entity that is not a financial institution;
	Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
	<ul> <li>Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated weighted average of the percentage of passive assets measured quarterly). See the instructions for the definition of passive income.</li> </ul>
	XXVII Passive NFFE
40	I certify that the entity identified in Part I:
	<ul> <li>Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being 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); and</li> </ul>
	<ul> <li>Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required.</li> </ul>
Part )	Sponsored Direct Reporting NFFE
41	Name of sponsoring entity:
42	I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 41.
42	Sheeniy shareho biniy teamines in that is a sheet reporting in the maxim approximate of the entry hermited on the +1.
Part	XXIX Certification
comple	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, te. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income or proceeds am providing this form or any withholding agent that can discusse or make payments of the amounts for which I am providing this form.
l agree	that I will submit a new form within 30 days if any certification made on this form becomes incorrect.
0	
Sign	
	<ul> <li>Signature of authorized official</li> <li>Print Name</li> <li>Date (MM-DD-YYY</li> </ul>

Date should be populated in the

American format. However, UK format

is not a reason for rejection. If not dated use 'Received Stamp'.

Must be signed, by the individual authorized to sign on behalf of the Trust e.g. trustee and name printed.

## Withholding Statement

#### Generally, a withholding statement must contain the following information.

- 1. The name, address, and TIN (if any, or if required) of each person for whom documentation is provided.
- 2. The type of documentation (documentary evidence, Form W-8 series, or Form W-9) for every person for whom documentation has been provided.
- 3. The status of the person for whom the documentation has been provided, such as whether the person is a U.S. exempt recipient (U.S. person exempt from Form 1099 reporting), U.S. non-exempt recipient (U.S. person subject to Form 1099 reporting), or a foreign person. For a foreign person, the statement must indicate whether the person is a beneficial owner or a foreign intermediary, flow-through entity, or a U.S. branch.
- 4. The type of recipient the person is, based on the Chapter 3 and Chapter 4 status codes used on Form 1042-S.
- 5. Information allocating each payment, by income type, to each payee (including U.S. exempt and U.S. non-exempt recipients) for whom documentation has been provided.
- 6. The rate of withholding that applies to each foreign person to whom a payment is allocated.
- 7. A foreign payee's country of residence.
- 8. If a reduced rate of withholding is claimed, the basis for a reduced rate of withholding (e.g., portfolio interest, treaty benefit, etc.).
- 9. In the case of treaty benefits claimed by entities, whether the applicable limitation on benefits statement and the statement that the foreign person derives the income for which treaty benefits are claimed, have been made.
- 10. The name, address, and TIN (if any) of any other NQI, flow-through entity, or U.S. branch from which the NQI's payee will directly receive a payment.
- 11. Any other information that you, as a withholding agent, request to fulfil your reporting and withholding obligations.

### Form W-9 Example (Individual)

Latest version of the W-9 must be completed.	Form       Request for Taxpayer       Give Form to the         (Rev. October 2018)       Identification Number and Certification       Give Form to the         Department of the Treasury       > Go to www.irs.gov/FormW9 for instructions and the latest information.       Give Form to the         1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.       Image: Comparison of the treasury income tax return). Name is required on this line; do not leave this line blank.       Image: Comparison of the treasury income tax return). Name is required on this line; do not leave this line blank.	Amendments & using correction fluid can render the form invalid (paper forms only)
The full name of the individual to be inserted on Line 1.	S       Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.       4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):         B       Individual/sole proprietor or single-member LLC       C Corporation       Partnership       Trust/estate         C       Individual/sole proprietor or single-member LLC       C Corporation (C=C corporation, S=S corporation, P=Partnership)       Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):         Note: Check the appropriate box in the line above for the tax classification of the single-member comer. Do not check LC if the LLC is classified as a single-member LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-memb	Exemption codes are not relevant for individuals.
The full address should be entered including ZIP code.	Social security number     Social security number     or     Tix, later.     Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and     Social security number     Image: Social security number     Social security number     Or     Employer identification number     Employer identification number     Social security number     Or     Employer identification number     Social security number     Social security number     Social security number     Social security number     Or     Employer identification number     Social security	The Social Security Number of the U.S. person must be provided. The IRS needs the number to validate against
Must be signed and dated by the U.S. person.	Number To Give the Requester for guidelines on whose number to enter.         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; 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 for Part II, later.	their tax return.
	Sign Here         Signature of U.S. person ►         Date ►	