Form W-8BEN-E

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

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

(Rev. July 2017) Department of the Treasury Internal Revenue Service

OMB No. 1545-1621

DO NO	If use this form for:	Instead use Forn	n:
• U.S. 6	entity or U.S. citizen or resident		٧-9
• A fore	eign individual	W-8BEN (Individual) or Form 82	233
	eign individual or entity claiming that income is effectively connected with ss claiming treaty benefits)	the conduct of trade or business within the U.S.	ΞCΙ
• A fore gover 501(d	eign partnership, a foreign simple trust, or a foreign grantor trust (unless of eign government, international organization, foreign central bank of issue, rnment of a U.S. possession claiming that income is effectively connected by 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions person acting as an intermediary (including a qualified intermediary acting	foreign tax-exempt organization, foreign private foundation, or d U.S. income or that is claiming the applicability of section(s) 115(2), for other exceptions)	ΧP
Par	t I Identification of Beneficial Owner		
1	Name of organization that is the beneficial owner	Country of incorporation or organization	
3	Name of disregarded entity receiving the payment (if applicable, see ins	tructions)	
4	☐ Simple trust ☐ Grantor trust ☐ Com	poration	
5	Chapter 4 Status (FATCA status) (See instructions for details and comp Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	olete the certification below for the entity's applicable status.) Nonreporting IGA FFI. Complete Part XII. Foreign government, government of a U.S. possession, or foreig central bank of issue. Complete Part XIII.	 jn
	 ☐ Participating FFI. ☐ Reporting Model 1 FFI. ☐ Reporting Model 2 FFI. ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. 	 International organization. Complete Part XIV. □ Exempt retirement plans. Complete Part XV. □ Entity wholly owned by exempt beneficial owners. Complete Part XVII. □ Territory financial institution. Complete Part XVII. □ Excepted nonfinancial group entity. Complete Part XVIII. □ Excepted nonfinancial start-up company. Complete Part XIX. □ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. □ 501(c) organization. Complete Part XXII. □ Nonprofit organization. Complete Part XXII. □ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. □ Excepted territory NFFE. Complete Part XXIV. □ Active NFFE. Complete Part XXVI. □ Passive NFFE. Complete Part XXVI. 	
	 Sponsored FFI. Complete Part IV. Certified deemed-compliant nonregistering local bank. Complete Part V. Certified deemed-compliant FFI with only low-value accounts. 		
	Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.		
	Certified deemed-compliant limited life debt investment entity. Complete Part VIII.		
	Certain investment entities that do not maintain financial accounts. Complete Part IX.	 Excepted inter-affiliate FFI. Complete Part XXVII. Direct reporting NFFE. Sponsored direct reporting NFFE. Complete Part XXVIII. 	
	Owner-documented FFI. Complete Part X.	Account that is not a financial account.	
6	Restricted distributor. Complete Part XI. Permanent residence address (street, apt. or suite no., or rural route). Do no		
	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.		_

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Part II

Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a

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Part V Certified Deemed-Compliant Nonregistering Local Bank

- - Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
 - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
 - Does not solicit account holders outside its country of organization;
 - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
 - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

- - Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
 - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); and
 - Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

- 20 Name of sponsoring entity:
- - Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
 - Is not a QI, WP, or WT;
 - · Will have all of its due diligence, withholding, and reporting responsibilities (determined ated

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Form W-8BEN-E (Rev. 7-2017) Page 5 Part XII Nonreporting IGA FFI I certify that the entity identified in Part I: • Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and . The applicable IGA is a Model 1 IGA or a Model 2 IGA; and under the provisions of the applicable IGA or Treasury regulations is treated as a (if applicable, see instructions); • If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor U.S. Foreign Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue Part XIII I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)). Part XIV International Organization Check box 28a or 28b, whichever applies. I certify that the entity identified in Part I is an international organization described in section 7701(a)(18). I certify that the entity identified in Part I: • Is comprised primarily of foreign governments; • Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government; • The benefit of the entity's income does not inure to any private person; and • Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company. custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)). Part XV **Exempt Retirement Plans** Check box 29a, b, c, d, e, or f, whichever applies. ☐ I certify that the entity identified in Part I: • Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits); • Is operated principally to administer or provide pension or retirement benefits; and • Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement. ☐ I certify that the entity identified in Part I: • Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered; • No single beneficiary has a right to more than 5% of the FFI's assets; • Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and (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 status as a retirement or pension plan; Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)); (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A)(referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or

- (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- \Box I certify that the entity identified in Part I:
 - Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - Employee and employer contributions to the fund (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, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A))are limited by reference to earned income and compensation of the employee, respectively;
 - Participanitsnehalta@eTido(cetalideEnt60e4tifie23:6uTidor(cin)Wjkidt8th2e9oxjt,is)Ejstátblisheeti or operated are not entitled to Td())Tj 8.MCID 63 >> BDC b described

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Part :	XV Exempt Retirement Plans (continued)		
d	d 🔲 I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other		
	than the requirement that the plan be funded by a trust created or organized in the United	States.	
е	☐ I certify that the entity identified in Part I is established exclusively to earn income for t	tify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds	
	described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described	d in Rocke)toconfe@comloogo(1709)_2225.40(166;AM,t)emr46(16(altr(Q))Tede5c186;1(2)(As)each of	

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Part	XXI 501(c) Organization
35	☐ I certify that the entity identified in Part I is a 501(c) organization that:
	• Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated; or
	• Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).
Part	XXII Nonprofit Organization
36	☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.
	 The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; The entity is exempt from income tax in its country of residence;
	• The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
	• Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
	• The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.
art 2	XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
Check	s box 37a or 37b, whichever applies.
37a	☐ I certify that:
	• The entity identified in Part I is a foreign corporation that is not a financial institution; and
	• The stock of such corporation is regularly traded on one or more established securities markets, including (name one securities exchange upon which the stock is regularly traded).
b	☐ I certify that:
	• The entity identified in Part I is a foreign corporation that is not a financial institution;
	• The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly >>BDC 99 0

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Part XXVII Excepted Inter-Affiliate FFI

- - Is a member of an expanded affiliated group;
 - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
 - Does not make withholdable payments to any person other than to members of its expanded affiliated group;
 - Does not hold an account (other than depository