

**Substitute Form
W-8BEN-E**
(February 2014)

Substitute Form W-8BEN-E
for Non-FATCA Payments

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

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

Do NOT use this form for:

Instead use Form:

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

PART I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization															
<p>4 Chapter 3 Status (entity type) (Must check one box only):</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td colspan="2"></td> <td><input type="checkbox"/> Private foundation</td> <td colspan="2"></td> </tr> </table> <p>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. If "No" do not complete this form. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government			<input type="checkbox"/> Private foundation		
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership												
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government												
		<input type="checkbox"/> Private foundation														
6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).																
City or town, state or province. Include postal code where appropriate.	Country															
7 Mailing address (if different from above)																
City or town, state or province. Include postal code where appropriate.	Country															
8 U.S. taxpayer identification number (TIN), if required	9b Foreign TIN	10 Reference number(s) (see instructions)														

PART III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)

14 I certify that (check all that apply):

a The beneficial owner is a resident ofwithin the meaning of the income tax treaty between the United States and that country.

b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

c The beneficial owner is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 14a above to claim a% rate of withholding on (specify type of income):

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

PART XXIX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified on line 1 of this form is not a U.S. person,
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **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 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.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

Sign Here

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

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Notes: 1) A non-U.S. entity can use this substitute Form W-8BEN-E to certify tax status for payments made under sections 1441 and 1442 of the Internal Revenue Code.
2) The questions in this substitute FormW-8-BEN-E match the question numbers in the official IRS form so that the signor can easily reference the official IRS instructions.