Form W-8BEN

Substitute Form

Department of the Treasury Internal Revenue Service

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

► For use by individuals. Entities must use Form W-8BEN-E.

► Go to www.irs.gov/FormW8BEN for instructions and the latest information.

▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Note:	a) If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), a certain tax account information may be provided to your jurisdiction of residence.				
	 b) This form can be used by a non-U.S. individual to certify tax status for payments c) The number of the questions in this substitute form matches the official IRS form 		ence the official IRS instr		
Do NOT use this form if: Instead, use Form:					
• You are NOT an individual					
• You are a U.S. citizen or other U.S. person, including a resident alien individual					
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)					
• You	are a beneficial owner who is receiving compensation for persor	nal services performed in	the United States	s 8233 or W-4	
• You	are a person acting as an intermediary			W-8IMY	
Part I Identification of Beneficial Owner (see instructions)					
1	Name of individual who is the beneficial owner		2 Country of citizenship		
3	Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			of address.	
	City or town, state or province. Include postal code where appropriate.			Country	
4	Mailing address (if different from above)				
	City or town, state or province. Include postal code where app		Country		
5	U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)				
6a	Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required .			
7	Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)			
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)					
9	I certify that the beneficial owner is a resident of within the meaning of the income ta				
	treaty between the United States and that country.				
10		ecial rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph			
	of the treaty identified on line 9 above to claim a % rate of withholding on (specify type of income):				
	Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:				
Part	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: • I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form					
relate	s or am using this form to document myself for chapter 4 purposes; erson named on line 1 of this form is not a U.S. person;	individual that is the benefit	cial owner) of all the	income of proceeds to which this form	
• 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 applicable 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);					
• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and					
• For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.					
Furthern disburse	ore, I authorize this form to be provided to any withholding agent that has control, or make payments of the income of which I am the beneficial owner. I agree that	receipt, or custody of the incor I will submit a new form withi	ne of which I am the be	eneficial owner or any withholding agent that can ication made 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. individual and, if applicable, obtain a reduced rate of withholding.					
Sign Here					
OUT SEY					
	Signature of beneficial owner (or individual authority	orized to sign for beneficial o	owner)	Date (MM-DD-YYYY)	

Print name of signer