

## Substitute W-8BEN Form Specific Guidelines

### Part I

**Line 1:** Write your name or, if a corporate account, the name of the corporation.

**Line 2:** If this document is being filled out on behalf of a corporation or another organized entity, indicate the country of incorporation or organization. If you are an individual, write N/A (“not applicable”).

**Line 3:** Check the box indicating the type of entity as which you or your organization is/are classified. By checking a box, you are stating that you are complying with the requirements for this classification for tax purposes in the United States.

**Line 4:** Write your permanent address. This address represents the country in which you reside for tax purposes (i.e., the address in the country in which you pay taxes). Do not indicate a P.O. Box address, the address of a third party or a financial institution, or a mailing address in the United States. If you are a person with no residence for tax purposes in any country, the address where you reside is considered your permanent residence and that is what you should write in this line.

Please certify any change of address by signing and returning the attached Personal Information Update Form.

**Line 5:** Mailing address. This address can be a P.O. Box, the address of a third party or a mailing address in the United States. Please see the Section of these instructions entitled “Explanation for Different Mailing Address or Hold Mail Instruction” for further details.

**Line 6:** If you have received a U.S. Taxpayer Identification Number (TIN), including a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN) or an Employer Identification Number (EIN), please write it here.

**Line 7:** Write your Foreign Tax I.D. (optional)

**Line 8:** Write your account number(s), if you have one.

**Explanation for U.S. Mailing Address:** If your mailing address in Line 5, Part 1 of this form or if our records indicate either: (1) hold mail at; or (2) send mail to, an address anywhere in the United States, you must provide the following:

1. a written explanation stating the reason your mailing address is in the United States and not your country of residence. **Failure to provide this written explanation will subject you to additional tax withholding on interest payments or other declarable payments you receive based on the rate established in section 3406 of the Internal Revenue Code.**
2. **AND EITHER ONE OF THE 2 DOCUMENTES BELOW:**
  - a. Copies of valid government-issue identification (ID), such as passport, for each account holder.
  - b. An official receipt proving that each account holder resides outside the U.S.

### Part II

**Signature of the beneficial owner(s):** This section must be signed and dated by the beneficial owner(s) of the income.

**Signature of the beneficial owner(s) other than an individual(s):** If you sign in the name of a beneficial owner that is not an individual, but rather an entity, such as a trust, a company, a corporation, a succession, an organization or a government, you must also specify in what capacity you are acting on behalf the entity (i.e., President, CEO, Trustee, etc.)

### Tax Treaty Benefits

If you intend to claim benefits under a tax treaty between the United States and your country of residence, please ask your account officer for an IRS Form W8-BEN.