(Rev. Ji Departr	W-8BEN-E uly 2017) ment of the Treasury Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) <sup>a</sup> For use by entities. Individuals must use Form W-8BEN. <sup>a</sup> Section references are to the Internal Revenue Code. <sup>a</sup> Go to www.irs.gov/FormW8BENE for instructions and the latest information. <sup>a</sup> Give this form to the withholding agent or payer. Do not send to the IRS.							OMB No. 1545-1621		
Do NC • U.S. • A fore • A fore	DT use this form for: entity or U.S. citizen eign individual	or residen 			 					 I (Individ	nstead use Form: W-9 dual) or Form 8233 W-8ECI
• A fore gove 501(c	eign government, int rnment of a U.S. pos c), 892, 895, or 1443 person acting as an i rt I Identifica	ernational ssession cl (b) (unless intermedian ation of E	ole trust, or a foreign grantor organization, foreign central aiming that income is effective a claiming treaty benefits) (see y (including a qualified interr <b>Geneficial Owner</b> he beneficial owner	bank of issu vely connect e instruction	ie, fore ed U.S ns for o	ign tax-exe . income or ther except	mpt or that i tions) erivati	ganization, s claiming t  ves dealer)	foreign private he applicability	e founda y of sec . V	ation, or tion(s) 115(2), V-8ECI or W-8EXP W-8IMY
3	Name of disregarded entity receiving the payment (if applicable, see instructions)										
4	Simple trust       Grantor trust       Cor         Central Bank of Issue       Tax-exempt organization       Privil         If you entered disregarded entity, partnership, simple trust, or grantor					trust oundation	L L le enti	· · · · _		Partnership Government	
5	exempt beneficial owner).       central bank of issue         Participating FFI.       International organiza         Reporting Model 1 FFI.       Exempt retirement pl         Reporting Model 2 FFI.       Entity wholly owned by         Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII).       Excepted nonfinancia         See instructions.       Excepted nonfinancia         Sponsored FFI. Complete Part IV.       Excepted nonfinancia         Certified deemed-compliant nonregistering local bank. Complete Part V.       501(c) organization. (         Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.       Nonprofit organization. (         Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.       Publicly traded NFFE corporation. Complet         Certified deemed-compliant limited life debt investment vehicle. Complete Part VII.       Active NFFE. Complet Passive NFFE. Complet         Certified deemed-compliant limited life debt investment entity. Complete Part VIII.       Passive NFFE. Complet Passive NFFE. Complet         Certain investment entities that do not maintain financial accounts. Complete Part IX.       Direct reporting NFFE					A FFI. Com nent, gover ssue. Comp anization. ( ent plans. C add by exem al institution ancial grou ancial start ancial entit (X. tion. Compl zation. Compl zation. Complete Part ry NFFE. C complete Part Complete Part Complete Part Complete Part Complete FI. NFFE. treporting	Complete Part XII. overnment of a U.S. possession, or foreign Complete Part XIII. ion. Complete Part XIV. ns. Complete Part XV. exempt beneficial owners. Complete Part XVI. ution. Complete Part XVII. group entity. Complete Part XVIII. start-up company. Complete Part XIX. entity in liquidation or bankruptcy. complete Part XXI. Complete Part XXII. or NFFE affiliate of a publicly traded Part XXIII. E. Complete Part XXIV. e Part XXV.				
6	Permanent residence	Restricted distributor. Complete Part XI.       Account that is not a financial account.         nanent 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).									
7	Mailing address (if	different fro	<ul> <li>Include postal code where</li> <li>om above)</li> <li>Include postal code where</li> </ul>						Country		

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

### Part V Certified Deemed-Compliant Nonregistering Local Bank

18 I certify that the FFI identified in Part I:

• 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
40	

19 I certify that the FFI identified in Part I:

• 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:

21

- I certify that the entity identified in Part I:
  - 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

Part XII Nonreporting IGA FFI

26 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

is treated as a

. The applicable IGA is a  $\Box$  Model 1 IGA or a  $\Box$  Model 2 IGA; and under the provisions of the applicable IGA or Treasury regulations

(if applicable, ncm 0 0 m ions

# Part XV Exempt Retirement Plans (continued)

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.

e I certify 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 in Rde)ttoorf@ml@ood@2225.40(16A4,t)err46(16A4,t)er Form W-8BEN-E (Rev. 7-2017)

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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

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.

#### Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check 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 Td 08 cm

# Part XXVII Excepted Inter-Affiliate FFI

41 I certify that the entity identified in Part I:

- 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