



# Substitute Form W-8BEN

## Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Department of the Treasury Internal Revenue Service

- Section references are to the Internal Revenue Code.
- For complete instructions or more information on the W-8 forms, please refer to the Internal Revenue Service (IRS) website at [www.irs.gov](http://www.irs.gov).
- Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

**Instead, use Form:**

- A U.S. citizen or other U.S. person, including a resident alien individual.....W-9
  - A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States.....W-8ECI
  - A U.S. nonresident alien physically present in the U.S. for 183 days or more during the present calendar year.
- Exception:** Individuals holding an "F", "J", "M" or "Q" visa should use this form. If yes, please indicate visa type here: \_\_\_\_\_.

**Note:** See IRS instructions for additional exceptions.

### Part I Identification of Beneficial Owner (See Instructions.)

1 Name of individual that is the beneficial owner	2 Country of incorporation or organization <p style="text-align: center;">N / A</p>
3 Type of beneficial owner: <input type="checkbox"/> Individual	
4 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. Box or in-care-of address.</b>	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions)	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

### Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a.  The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.
- b.  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c.  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

### Part III 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
  - The beneficial owner is not a U.S. person,
  - The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, **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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income which I am the beneficial owner. 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 and, if applicable, obtain a reduced rate of withholding.

**Sign Here**

-----  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)

-----  
Date (MM-DD-YYYY)

-----  
Capacity in which acting