

FATCA Y CRS

AUTO-CERTIFICACIÓN PARA PERSONAS JURÍDICAS



CARDIF LUX VIE
GROUPE BNP PARIBAS

FATCA Y CRS

AUTO-CERTIFICACIÓN PARA PERSONAS JURÍDICAS

La normativa fiscal, incluida FATCA y la normativa para la implementación del procedimiento de comunicación común de la OCDE para el Intercambio automático de información de cuentas financieras en materia fiscal de l'OCDE («Common Reporting Standard» ou «CRS»), exigen a Cardif Lux Vie que recabe información sobre la residencia a efectos fiscales y el estatus de ciudadanía de cada tomador de una póliza.

El presente formulario ha sido diseñado para recoger la información requerida. Le rogamos que cumplimente **todas** las secciones correspondientes que figuran a continuación, y que facilite cualquier información o documentos adicionales solicitados. Si alguno de los datos consignados en el presente formulario cambia, envíenos una nueva auto-certificación con la información correcta en el plazo de 30 días desde que se produzca dicho cambio de circunstancias.

En el documento adjunto «Instrucciones» podrá encontrar información adicional sobre cómo cumplimentar este formulario. Si tiene cualquier otra pregunta, póngase en contacto con su asesor fiscal o su administración fiscal local. Si se trata de un suscriptor/tomador que es una persona física, cumplimente la Auto-certificación para personas físicas.

1. IDENTIFICACIÓN

Número de póliza/solicitud de seguro:

Denominación legal de la entidad:

País de constitución u organización:

DOMICILIO PERMANENTE

Calle: N° :

Código postal: Ciudad:

Provincia: Estado:

País:

2. RESIDENCIA A EFECTOS FISCALES

En caso contrario, facilite en la tabla siguiente la lista de **TODOS** los países en los que la entidad es residente a efectos fiscales y sus números de identificación fiscal «NIF» en dichos países.

PAÍS/PAÍSES DE RESIDENCIA A EFECTOS FISCALES	DESDE EL DÍA (DD/MM/AAAA)	NÚMERO(S) DE IDENTIFICACIÓN FISCAL (NIF){(TIN)} ¹

1- Escriba N/A si el país de residencia a efectos fiscales no emite un número de identificación fiscal. Su número de identificación fiscal luxemburgués no es obligatorio. Para obtener información adicional en relación al TIN : https://ec.europa.eu/taxation_customs/tin/tinByCountry.html.

¿HA SIDO LA ENTIDAD CONSTITUIDA O INSCRIPTA, O ESTÁ ESTABLECIDA EN EE. UU.?	<input type="checkbox"/> Sí <input type="checkbox"/> No						
<p>Si la respuesta es Sí, por favor :</p> <ul style="list-style-type: none"> - Cumplimente también un Formulario W-9 IRS, e - Indique si la entidad es: <ul style="list-style-type: none"> <input type="checkbox"/> una Entidad estadounidense especificada, «Specified US Person» según FATCA <input type="checkbox"/> una Entidad estadounidense no especificada «Non-Specified US Person» según FATCA - Solo tenga en cuenta la sección III para la clasificación CRS 							
	<table border="1"> <thead> <tr> <th></th> <th>CÓDIGO INTERNO</th> </tr> </thead> <tbody> <tr> <td>Specified US Person :</td> <td>USSP</td> </tr> <tr> <td>Non-specified US Person :</td> <td>USNS</td> </tr> </tbody> </table>		CÓDIGO INTERNO	Specified US Person :	USSP	Non-specified US Person :	USNS
	CÓDIGO INTERNO						
Specified US Person :	USSP						
Non-specified US Person :	USNS						

3. REGÍMENES FATCA Y CRS

Indique a continuación el estatus de la entidad marcando un único tipo de entidad más abajo, y proporcione la información requerida para el estatus seleccionado:

(A) INSTITUCIÓN FINANCIERA («FI») CRS
INSTITUCIÓN FINANCIERA EXTRANJERA
(«FOREING FINANCIAL INSTITUTION»- FFI) FATCA

	CÓDIGO INTERNO
Financial Institution :	FIIN

A1 - TIPO DE INSTITUCIÓN FINANCIERA FATCA (MARQUE UNA SOLA CASILLA)											
<ul style="list-style-type: none"> <input type="checkbox"/> FFI Participante - Indique su GIIN: <input type="checkbox"/> FFI IGA no declarante (incluidos los Fondos de pensiones exentos) <input type="checkbox"/> FFI no participante (NPFFI) <input type="checkbox"/> Otras FFI (p.ej, FFI cumplidora certificada, FFI patrocinada...): aporte también un Formulario IRS de serie W-8 	<table border="1"> <thead> <tr> <th></th> <th>CÓDIGO INTERNO</th> </tr> </thead> <tbody> <tr> <td>Participating FFI :</td> <td>FIPA</td> </tr> <tr> <td>Non-Reporting IGA FFI :</td> <td>FINR</td> </tr> <tr> <td>Non-Participating FFI (NPFFI) :</td> <td>FINP</td> </tr> <tr> <td>Other FFI :</td> <td>FIOT</td> </tr> </tbody> </table>		CÓDIGO INTERNO	Participating FFI :	FIPA	Non-Reporting IGA FFI :	FINR	Non-Participating FFI (NPFFI) :	FINP	Other FFI :	FIOT
	CÓDIGO INTERNO										
Participating FFI :	FIPA										
Non-Reporting IGA FFI :	FINR										
Non-Participating FFI (NPFFI) :	FINP										
Other FFI :	FIOT										

A2 - ¿ES LA ENTIDAD UNA ENTIDAD DE INVERSIÓN CUYOS INGRESOS BRUTOS SON ATRIBUIBLES PRINCIPALMENTE A LA INVERSIÓN, REINVERSIÓN O NEGOCIACIÓN DE ACTIVOS FINANCIEROS Y QUE SON GESTIONADOS POR UNA FI?	<input type="checkbox"/> Sí <input type="checkbox"/> No
<p>Si es Sí ¿al menos uno de los países de Residencia Fiscal declarado en la Sección II no es una Jurisdicción Participante para el CRS? (para la lista de las jurisdicciones participantes : http://www.oecd.org/tax/transparency/AEOI-commitments.pdf):</p> <p>Si es Sí, entonces la Entidad es considerada una NFFE Pasiva según CRS, y deben cumplimentarse la Sección IV y la Tabla del Anexo A.</p>	<input type="checkbox"/> Sí <input type="checkbox"/> No

(B) ENTIDAD EXENTA PARA CRS
ENTIDAD EXTRANJERA NO FINANCIERA ACTIVA PARA FATCA (NFFE FATCA)

CÓDIGO INTERNO	
Exempted Entity :	EXAM
Active Non Financial Foreign Entity :	NFAC

TIPO DE ENTIDAD EXENTA (CLASIFICACIÓN COMO NFFE ACTIVA SEGÚN IGA DE FATCA)

Sociedad que cotiza oficialmente o es una afiliada de una sociedad que cotiza oficialmente en un mercado público
 Indique un mercado de valores en el que las acciones cotizan con regularidad:

Entidad gubernamental (o sus Entidades donde su participación es del 100%)

Banco Central (o sus Entidades donde su participación es del 100%)

Organización internacional (o sus Entidades donde su participación es del 100%)

Entidad exenta según el IGA de FATCA local (indique el estatus exacto):

(C) ENTIDAD NO FINANCIERA ACTIVA PARA CRS (NFE ACTIVA)
ENTIDAD EXTRANJERA NO FINANCIERA ACTIVA PARA FATCA (NFFE ACTIVA)

CÓDIGO INTERNO	
Active Non Financial Entity :	NFAC
Active Non Financial Foreign Entity :	NFAC

TIPO DE NFE ACTIVA (DISTINTO DE (B))

NFFE activa en razón de ingresos y activos

Organización sin fines de lucro

Otra NFFE activa (señalar régimen exacto):

(D) ENTIDAD NO FINANCIERA PASIVA CRS (NFE PASIVA)
ENTIDAD EXTRANJERA NO FINANCIERA PASIVA (NFFE PASIVA)

CÓDIGO INTERNO	
Passive Non Financial Entity :	NFPA

- Cumplimente la Sección IV y la Tabla del Apéndice A,
- Si la Entidad es una NFFE pasiva sujeta a la Notificación directa para FATCA (Direct Reporting), indique su GIIN:

.....

(Si la NFFE pasiva sujeta a la notificación directa (Direct reporting) no tiene GIIN, presente también un Formulario W-8BEN-E IRS)

4. INFORMACIÓN SOBRE LAS PERSONAS QUE EJERCEN CONTROL

Utilizando la **tabla presentada en el Anexo A**, por favor indique las Personas de la entidad que ejercen Control si la Entidad posee alguna de las siguientes características:

- Entidad No Financiera Pasiva (**Régimen D de la Sección III**)
- Entidad Inversora que cumple todos los criterios de la casilla A2 anterior, y está por tanto considerada una NFE PASIVA según CRS.

Además, asegúrese de que cada Persona que ejerce Control cumplimente, firme, feche y devuelva a Cardif Lux Vie una Auto-certificación de persona física.

Si la Entidad es una NFE Pasiva (Régimen D de Sección 3), marque una de las 2 casillas siguientes:

- Yo/nosotros certifico/certificamos que la Entidad no tiene ninguna «US Person» (Persona estadounidense) que ejerce Control
- Yo/nosotros certifico/certificamos que el nombre, dirección y número de identificación fiscal de cada «US Person» (Persona estadounidense) que ejerce el Control de la Entidad se han señalado en la tabla presentada en el Anexo A.

	CÓDIGO INTERNO
Passive Non Financial Foreign Entity without US ownership :	NFPN
Passive Non Financial Foreign Entity with US ownership :	NFPU

5. PROTECCIÓN DE DATOS PERSONALES Y CONFIDENCIALIDAD

Con el fin de cumplir con sus obligaciones en virtud de las leyes y normativas de Luxemburgo y los acuerdos internacionales de intercambio de información fiscal (incluido el acuerdo intergubernamental FATCA entre Luxemburgo y los Estados Unidos de América (IGA Modelo 1), Cardif Lux Vie, responsable del tratamiento de los datos, podrá estar obligada a recabar, procesar y divulgar su información personal e información relativa a su(s) póliza(s) a las autoridades tributarias nacionales (la Administration des Contributions Directes), la Cual podrá facilitar dicha información al país o los países en los que usted sea residente a efectos fiscales.

La información solicitada es obligatoria y en caso de no cumplimentarse el presente formulario, Cardif Lux Vie podría no estar en condiciones de procesar su solicitud.

Sus datos personales suministrados por medio de este formulario son recogidos, procesados y divulgados en conformidad con la Nota informativa sobre "protección de datos" disponible en la página web <https://cardifluxvie.com/legal-information>

De conformidad con el Reglamento General de protección de datos UE 2016-679(GDPR), usted tiene derecho de acceso y rectificación de sus datos, el cual podrá ejercer dirigiéndose por escrito a Cardif Lux Vie a la siguiente dirección: 23 - 25 avenue de la Porte-Neuve, LU-2227 Luxemburgo.

6. CERTIFICACIÓN

La entidad declara que ha examinado las informaciones contenida en este formulario, y que según su leal saber y entender, son veraz, correctas y completas.

La Entidad se compromete a notificar inmediatamente a Cardif Lux Vie cualquier cambio de circunstancias por el cual la información aquí contenida resulte incorrecta, así como a facilitar a Cardif Lux Vie una nueva auto-certificación en el plazo de 30 días desde que se produzca dicho cambio de circunstancias.

La entidad se compromete a informar a cada una de las Personas que ejercen Control sobre que sus datos de carácter personales indicados en el Anexo A, son colectados de conformidad con lo expuesto en la Sección V anterior.

FIRMA(S)

Lugar:

El: / /

Nombre (en mayúsculas):

Apellido(s) (en mayúsculas):

Actuando en calidad de:

Representante Autorizado 1¹

Lugar:

El: / /

Nombre (en mayúsculas):

Apellido(s) (en mayúsculas):

Actuando en calidad de:

Representante Autorizado 2¹

ANEXOS

- Formulario fiscal W-9, W-8BEN-E.
- Anexo A - Lista de Personas de la Entidad que ejercen Control.

1- Si el representante autorizado para firmar dispone de una autorización conjunta, tenga en cuenta que este formulario debe ser firmado, al menos, por dos de los representantes autorizados conjuntamente.

ANEXO

LISTA DE PERSONAS DE LA ENTIDAD QUE EJERCEN CONTROL

La lista de las Personas que ejercen el control que figuran en el presente cuadro es detallada en las instrucciones del formulario. Por favor agregue hojas adicionales si es necesario.

APELLIDO(S)	NOMBRE	TIPO DE PERSONA QUE EJERCE CONTROL ²	DOMICILIO	FECHA DE NACIMIENTO (DD/MM/AAAA)	LUGAR DE NACIMIENTO	PAÍS(ES) DE RESIDENCIA FISCAL (O CIUDADANÍA SI ES EE.UU.) ¹	NIF ¹

1- Indique las residencias fiscales y NIF (números de identificación fiscal) asociados a TODAS las Personas que ejercen Control.
2- Véase la lista de tipos de Personas que ejercen Control en el formulario «instrucciones» adjunto, e indique el código apropiado.

INSTRUCCIONES AUTO-CERTIFICACIÓN FATCA Y CRS

PERSONA JURÍDICA

1. IDENTIFICACIÓN

Indique la razón social del beneficiario final de la póliza, para quien se pide esta auto-certificación. Indique el país de constitución u organización y el domicilio social. Esta es la dirección en el país donde la entidad es considerada residente a efectos fiscales.

Si la entidad no tiene residencia fiscal en ningún país, indique la dirección en la que tienen ustedes su oficina principal.

2. RESIDENCIA A EFECTOS FISCALES

Indique la lista de países en los que se considera a la entidad residente a efectos fiscales según la legislación fiscal nacional y consigne el número de identificación fiscal (NIF) de dicho país.

Para obtener información adicional en relación al TIN: https://ec.europa.eu/taxation_customs/tin/tinByCountry.html.

Si el país no ha emitido un número de identificación fiscal a sus contribuyentes, indique «N/A» («No aplicable»).

Si la entidad está constituida, organizada o es domiciliada en EE. UU., someta un certificado de retención W-9 junto con su auto-certificación. No se requiere indicar el número de identificación fiscal en la auto-certificación, puesto que este ya se incluirá en su formulario W-9. Se le pide a continuación declarar si la entidad es una «Specified US Person» (Persona estadounidense Especificada) o una «Nonspecified US Person» (Persona estadounidense No Especificada).

Para la definición de estos términos, véase la sección «Definiciones» más adelante.

3. REGÍMENES JURÍDICOS FATCA Y CRS

Basándose en la actividad principal de la entidad, deben seleccionarse los regímenes CRS y FATCA adecuados.

La auto-certificación distingue entre 4 categorías principales:

- **Institución Financiera («Financial Institution», FI)** – se le pedirá entonces que aporte más detalles sobre el régimen FATCA de la FI;
- **Entidad Exenta** – se pide entonces el tipo de Entidad Exenta;
- **Entidad No Financiera Activa (ENF Activa)** – se pide entonces el tipo de ENF Activa;
- **Entidad No Financiera Pasiva (ENF Pasiva)** – se pide la lista de personas que ejercen control.

En el formulario, marque la casilla correspondiente a uno de los 4 regímenes jurídicos anteriores y complete la información pedida para ese régimen (como el subrégimen de la Entidad).

En la mayoría de los casos, las definiciones de régimen según IGA de FATCA y CRS están alineadas. Cuando esto no sucede, el texto siguiente proporciona las definiciones FATCA y CRS.

(A) INSTITUCIÓN FINANCIERA (FI)

Las Instituciones Financieras son entidades que pertenecen a alguna de las 4 categorías siguientes (en la sección de Definiciones se proporciona información más detallada):

- **Instituciones de Depósito**
- **Institución de Custodia**
- **Entidad de Inversión**
- **Compañías de Seguros**

Si la Entidad corresponde a alguno de los tipos de FI anteriores, indique su Régimen FATCA.

- Para una **FFI Participante**, indique su GIIN en el espacio dedicado. Un GIIN (Global Intermediary Identification Number), o número de intermediario global dedicado, le fue asignado a usted por el IRS al formalizar el proceso de registro en el portal del IRS;
- Una **FFI IGA no declarante** es una institución financiera de un país IGA que está exenta de obligaciones de notificación, y que no necesita registrarse ante el IRS en los países de IGA 1. En los países de IGA 2, estas entidades deben registrarse ante el IRS;
- Una **FFI no participante (NPFFI)** es una institución financiera Non-US que cumplirá con FATCA y que se notificará como tal al IRS o a la administración tributaria local.
- Para **otros regímenes de FFI**, y debido a requisitos específicos, presente un certificado IRS de retención serie W-8 de IRS, junto con su auto-certificación.

(B) ENTIDAD EXENTA

Las Entidades Exentas son Entidades que están exentas de Notificación según FATCA y CRS. Las Entidades Exentas comprenden las «entidades que cotizan oficialmente en mercados públicos o sus afiliadas», «Entidades gubernamentales», «Bancos Centrales», «Organizaciones internacionales» y cualquier Entidad exenta según la IGA de FATCA local.

(C) ENTIDAD NO FINANCIERA ACTIVA (NFE ACTIVA) (DISTINTA DE (B))

Una entidad No Financiera es por definición una entidad que no es una institución financiera (ver definición).

Se le pide que seleccione uno de los regímenes jurídicos propuestos de NFE activas (NfE activa en razón de ingresos y activos, Organizaciones sin fines de lucro, otras ENF activas). La sección «Definición» provee la definición de «FFE activa en razón de ingresos y activos».

Si la ENF activa no es una ENF activa en razón de ingresos y activos o una Organización sin fines de lucro, marque la casilla «Otra ENF activa» y especifique el régimen exacto.

(D) ENTIDAD NO FINANCIERA PASIVA (ENF PASIVA)

Una Entidad No Financiera que no sea una ENF activa se clasifica como una ENF pasiva. Quiere decir una ENF que recibe Ingresos Pasivos (véase la definición de «Ingresos Pasivos»). Se le pide entonces que rellene la tabla mostrada en el anexo de la auto-certificación con los detalles de las Personas de la entidad que ejercen Control (definidas más adelante).

Si el régimen de FATCA de la Entidad es una NFFE pasiva de Notificación directa («Direct Reporting») en FATCA, por favor indique su GIIN (o el GINN de la Entidad Patrocinadora («Sponsoring Entity») en el caso de una NFFE Pasiva Patrocinada de Notificación Directa).

4. INFORMACIÓN SOBRE PERSONAS QUE EJERCEN CONTROL

Si la entidad es una Entidad No Financiera pasiva o si es una Entidad de Inversión que satisface todas las condiciones recogidas en la Sección III, A2 del formulario, se le ruega que:

- Cumplimente la tabla del Anexo A de auto-certificación; **y**
- Se asegure de que cada Persona que ejerce control también cumplimente, firme, consigne la fecha y devuelva a Cardif Lux Vie una Auto-certificación para persona física; **y**
- Certifique que o bien la Entidad no tiene ninguna «US Person» (Persona Estadounidense) que ejerce Control, o que toda la información relativa a las «US Person» (Personas Estadounidenses) que ejercen Control se ha completado debidamente en el Anexo A.

6. CERTIFICACIÓN

Cualquier cambio que haga que el presente formulario resulte obsoleto o caduco deberá ser notificado a Cardif Lux Vie en el plazo de 30 días desde que se produzca dicho cambio de circunstancias. Estos cambios incluyen, sin limitarse a ellos, los siguientes:

- un cambio en la actividad principal de la entidad;
- un cambio en la(s) Residencia(s) Fiscal(es) de la Entidad;
- presencia de una Persona que ejerce Control;
- cambio de domicilio;
- un cambio en la lista de países en los que la entidad es residente a efectos fiscales;
- modificación de número de identificación fiscal.

Por último, consigne la fecha y firme el formulario.

ANEXO A: LISTA DE PERSONAS DE LA ENTIDAD QUE EJERCEN CONTROL

El Anexo A solo debe completarse si la Entidad es una Entidad No Financiera Pasiva o si se trata de una Entidad de Inversión que satisface todas las condiciones recogidas en la Sección III, A2 del formulario (la sección «Definiciones» más adelante provee una definición de Personas que ejercen Control).

Consigne todos los detalles pedidos relativos a cada Persona que ejerce Control, incluyendo TODAS las Jurisdicciones en la que la persona en cuestión es considerada como Residente a efectos fiscales y su NIF (número de identificación fiscal) en cada una de esas Jurisdicciones.

Si usted desconoce algo de la información pedida con respecto a una determinada Persona que ejerce Control, debe obtener una copia de la Auto-certificación Individual directamente de la Persona que ejerce Control.

En lo que se refiere a la columna «tipo de Persona que ejerce Control», rellene el código correspondiente al papel de la Persona que ejerce Control («PC»).

CÓDIGO	PAPEL DE LA PERSONA QUE EJERCE CONTROL
CRS801	PC de la persona jurídica - propiedad
CRS802	PC de la persona jurídica - otros medios
CRS803	PC de la persona jurídica - alto directivo
CRS804	PC del pacto legal - fideicomiso - fideicomitente
CRS805	PC del pacto legal - fideicomiso - fideicomisario
CRS806	PC del pacto legal - fideicomiso - protector
CRS807	PC del pacto legal - fideicomiso - beneficiario

CODE	RÔLE DE LA PERSONNE DÉTENANT LE CONTRÔLE
CRS808	PC del pacto legal - fideicomiso - otro
CRS809	PC del pacto legal - otro - equivalente a fideicomitente
CRS810	PC del pacto legal - otro - equivalente a fideicomisario
CRS811	PC del pacto legal - otro - equivalente a protector
CRS812	PC del pacto legal - otro - equivalente a beneficiario
CRS813	PC del pacto legal - otro - equivalente a otro

DEFINICIONES

ENF ACTIVA

A los efectos de este formulario, una ENF Activa suele ser una ENF Activa en razón de ingresos y activos (véase la definición más adelante) o una Organización sin fines de lucro.

La opción Otra ENF Activa puede ser seleccionada si la Entidad es alguna de las siguientes:

- NFE Holding que son miembros de un grupo no financiero;
- NFE que son empresas nacientes;
- NFE que están en liquidación o saliendo de una quiebra; o
- Centros de Tesorería que son miembros de un grupo no financiero.

ENF ACTIVA EN RAZÓN DE INGRESOS Y ACTIVOS

Una ENF Activa en razón de ingresos y activos es una entidad que cumple las condiciones siguientes:

- los ingresos pasivos representando menos del 50% de sus ingresos brutos para el año natural anterior y;
- menos del 50% de la media ponderada del porcentaje de sus activos (verificado trimestralmente) que posee son activos que producen ingresos pasivos, o se posee con el fin de producir los mismos;
- el valor de los activos de una ENF se determina basándose en el valor razonable de mercado o el valor contable de los activos, que están reflejados en el balance de la ENF .

INGRESOS PASIVOS

La siguiente es una lista de ingresos que se consideran ingresos pasivos:

- dividendos, incluidos los cuasi – dividendos;
- intereses;
- dividendos equivalentes a intereses, incluyendo los sustitutivos de intereses y los importes recibidos ligados a un grupo de contratos de seguro si los importes recibidos dependen en su totalidad o en parte de la rentabilidad de ese grupo;
- alquileres y royalties, distintos de los alquileres y royalties derivados de un comercio o de la gestión activa de una operación gestionados, al menos en parte, por empleados de la ENF;
- rentas;
- la diferencia positiva (diferencia entre ganancias y pérdidas) por transacciones (incluyendo futuros, contratos a plazo y transacciones similares) salvo las excepciones indicadas;
- la diferencia positiva (diferencia entre ganancias y pérdidas) de transacciones de divisas extranjeras atribuibles a cualquier transacción relevante de la sección 988;
- ingresos netos por contratos calculados sobre un importe de principal notional;
- importes recibidos por contratos de seguro al valor de rescate; o
- importes devengados por una compañía de seguros en relación con sus reservas para contratos de seguro y de prestación de rentas.

INSTITUCIÓN FINANCIERA (FI)

DEFINICIÓN FATCA

El término FFI, utilizado en terminología FATCA, se refiere a una institución extranjera (no estadounidense). Distinguimos los siguientes tipos de instituciones:

INSTITUCIONES DE DEPÓSITO

Cualquier entidad que acepte depósitos en el quehacer diario de un negocio bancario o similar.

Definición de negocio bancario o similar:

- una entidad es una institución de depósito si, en su quehacer diario con los clientes, acepta depósitos y otras inversiones de efectivo similares, y se dedica con regularidad a una o más de las actividades siguientes:
 - concede préstamos personales, hipotecarios, industriales u otros, o proporciona otras extensiones de crédito;
 - compra, vende, descuenta o negocia efectos a pagar, deudas a plazo, pagarés, giros, letras de cambio, aceptaciones u otros comprobantes de deuda;
 - emite cartas de crédito y negocia giros librados contra ellas;
 - proporciona servicios de fideicomiso o fiducia;
 - financia transacciones en divisas;
 - adquiere, compra o liquida arrendamientos financieros o activos arrendados.
- Excepción para ciertos arrendadores y arrendatarios: una entidad que solo acepta depósitos de personas, como garantía o aval por una venta o arrendamiento de propiedad o un convenio financiero similar entre esta entidad y la persona que mantiene el depósito con la entidad, no se considera que es una institución de depósito.

INSTITUCIÓN DE CUSTODIAS

Cualquier entidad en la que constituya una parte sustancial de su negocio conservar activos financieros en beneficio de una o más personas.

- definición de «una parte sustancial de su negocio»: una entidad es considerada una Institución de custodia cuando sus ingresos brutos atribuibles al mantenimiento de activos financieros y servicios financieros relacionados iguala o supera el 20% de los ingresos brutos de la entidad durante el periodo que sea el más corto entre:
 - el periodo de 3 años finalizando el 31 de diciembre del año anterior al año en curso en el cual el estatus es determinado; o
 - el periodo de existencia de la entidad antes de la determinación del estatus.
- Ingresos atribuibles al mantenimiento de activos financieros y servicios financieros relacionados: custodia, mantenimiento de cuentas y comisiones de transferencia; comisiones y honorarios ganados por ejecutar y evaluar transacciones en valores; ingresos obtenidos de conceder crédito a clientes con respecto a activos financieros mantenidos en custodia por la entidad (o adquiridos mediante tal concesión de crédito), honorarios por prestar asesoramiento financiero con respecto a activos financieros mantenidos en custodia (o que lo estarán), y comisiones por servicios de compensación y liquidación.

ENTIDAD DE INVERSIÓN

Una Entidad de inversión es una entidad que cumple una de las 3 definiciones siguientes:

- que desarrolla principalmente su negocio en una o más de las actividades u operaciones siguientes, a favor de un cliente o por cuenta de este:
 - (1) negociación con instrumentos del mercado monetario (cheques, letras, certificados de depósito, derivados, etc.); divisas extranjeras; instrumentos de tipos de cambio, tipos de interés e índices; valores mobiliarios; o futuros de productos básicos;
 - (2) gestión de carteras individuales o colectivas; o
 - (3) otras operaciones de inversión, administración o gestión de fondos, dinero o activos financieros por cuenta de otras personas.

- cuyos ingresos brutos son atribuibles principalmente a la inversión, reinversión o negociación de activos financieros y que son gestionados por una entidad de inversión, una institución de depósito, una institución de custodia o una compañía de seguros («gestionados profesionalmente»).
- que funciona o que se presenta como un vehículo de inversión colectiva, fondo de inversión, ETF, fondo de private equity, hedge fund, fondo de capital riesgo, fondo LBO o cualquier vehículo de inversión establecido con una estrategia de inversión consistente en invertir, reinvertir o negociar en activos financieros.

COMPAÑÍAS DE SEGUROS

Cualquier entidad que sea:

- una compañía de seguros o una holding que sea miembro de un grupo ampliado de afiliadas que incluya una compañía de seguros; y
- que emita un contrato de seguro de valor efectivo o de renta, o esté obligada a realizar pagos por tal contrato.

DEFINICIÓN DE CRS

CRS distingue entre los siguientes tipos de Instituciones Financieras:

INSTITUCIONES DE DEPÓSITO

Cualquier entidad que acepte depósitos en el quehacer diario de un negocio bancario o similar.

- Se considera que una Entidad está dedicada a un «negocio bancario o similar» si en su quehacer diario con los clientes, acepta depósitos y otras inversiones de efectivo similares, y se dedica con regularidad a una o más de las actividades siguientes:
 - concede préstamos personales, hipotecarios, industriales u otros, o proporciona otras extensiones de crédito;
 - compra, vende, descuenta o negocia efectos a pagar, deudas a plazo, pagarés, giros, letras de cambio, aceptaciones u otros comprobantes de deuda;
 - emite cartas de crédito y negocia giros librados contra ellas;
 - proporciona servicios de fideicomiso o fiducia;;
 - financia transacciones de divisas; o
 - adquiere, compra o liquida arrendamientos financieros o activos arrendados.
- Una Entidad no se considera que está dedicada a un «negocio bancario o similar» si tal Entidad solo acepta depósitos de personas, como garantía o aval por una venta o arrendamiento de propiedad o un convenio financiero similar entre esta entidad y la persona que mantiene el depósito con la Entidad.

INSTITUCIÓN DE CUSTODIA

Cualquier Entidad en la que constituya una parte sustancial de su negocio conservar Activos Financieros en beneficio de otros.

- Una Entidad conserva Activos Financieros por cuenta de otros como parte sustancial de su negocio cuando sus ingresos brutos atribuibles al mantenimiento de Activos Financieros y servicios financieros relacionados iguala o supera el 20% de los ingresos brutos de la entidad durante el periodo que sea el más corto entre:
 - el periodo de tres años finalizado el 31 de diciembre (o el último día de un periodo contable que no sea el año natural) del año anterior a aquel en cual se efectúe la determinación del estatus; o
 - el periodo durante el cual la Entidad haya existido.
- «Ingresos atribuibles al mantenimiento de Activos Financieros y servicios financieros relacionados»: significa custodia, mantenimiento de cuentas, y comisiones de transferencia; comisiones y honorarios ganados por ejecutar y evaluar transacciones en valores; ingresos obtenidos de conceder crédito a clientes con respecto a Activos Financieros mantenidos en custodia (o adquiridos mediante tal concesión de crédito); ingresos obtenidos sobre el diferencial entre precios de compra y de venta de Activos Financieros mantenidos en custodia; y honorarios percibidos por prestar asesoramiento financiero con respecto a Activos Financieros mantenidos en custodia (o que lo estarán), y comisiones por servicios de compensación y liquidación.

- Las Entidades que guardan Activos Financieros por cuenta de otros, como los bancos depositarios, corredores y depositarios centrales de valores, generalmente serán consideradas Instituciones de custodia. Las Entidades que no guardan Activos Financieros por cuenta de otros, como los corredores de seguros, no serán consideradas Instituciones de custodia.

ENTIDAD DE INVERSIÓN

Una Entidad de inversión es una entidad que cumple una de las 2 definiciones siguientes:

- que desarrolla principalmente su negocio en una o más de las actividades u operaciones siguientes, a favor de un cliente o por cuenta de este:
 - i) negociación con instrumentos del mercado monetario (cheques, letras, certificados de depósito, derivados, etc.); divisas extranjeras; instrumentos de tipos de cambio, tipos de interés e índices; valores mobiliarios; o contratación de futuros de productos básicos;;
 - ii) gestión de carteras individuales o colectivas; o
 - iii) inversión, administración o gestión de Activos Financieros o dinero por cuenta de otras personas; o
- cuyos ingresos brutos son atribuibles principalmente a la inversión, reinversión o negociación de Activos Financieros, si la Entidad está gestionada por otra Entidad que es una Institución de Depósito, una Institución de Custodia, una Compañía de Seguros Especificada, o una Entidad de Inversión descrita en el párrafo anterior.
 - Excepciones:
 - dando un asesoramiento en inversión no-obligatorio a un cliente no es suficiente para hacer una entidad una entidad de inversión
 - cualquier entidad que coincida con el requisito de inversión será clasificada como Activa NFE si pertenece a una de las siguientes categorías :
 - manteniendo NFEs y centros de tesoro que son miembros de un grupo no financiero;
 - NFEs de lanzamiento;
 - NFEs que están liquidando o emergiendo de una quiebra.
 - Un entidad de inversión será un NFE pasiva en vez de un FI a condición de que:
 - cuyos ingresos brutos son atribuibles principalmente a la inversión, reinversión o negociación de Activos Financieros, si la Entidad está gestionada por otra Entidad que es una Institución de Depósito, una Institución de Custodia, una Compañía de Seguros Especificada, o una Entidad de Inversión; y
 - ca entidad no es una institución jurisdiccional financiera participante.
 - bienes raíces:
 - una entidad que conduce sobre todo un negocio que invierte, administra, o maneja no deudas, , intereses directos en bienes raíces en nombre de otras personas, tales como un tipo de fideicomiso de inversiones inmobiliarias, no será una entidad de inversión.
 - esta excepción cubre entidades de bienes raíces y de alquiler con opción a compra (leasing) pero no fondos de fondos inmobiliarios.

COMPAÑÍAS DE SEGUROS

Cualquier Entidad que es una compañía de seguros (o la compañía holding de una compañía de seguros), que emite un Contrato de Seguro de Valor Efectivo o de Renta, o está obligada a realizar pagos por tal contrato.

SPECIFIED US PERSON

CONCEPTO FATCA

Una «Specified US Person» (Persona Estadounidense Especificada) significa cualquier Persona Estadounidense que no sea una «Specified US Person» (Persona Estadounidense No Especificada).

NON-SPECIFIED US PERSON

CONCEPTO FATCA

Una «Specified US Person» (Persona Estadounidense No Especificada) es cualquier Persona Estadounidense que sea:

- o bien una sociedad cuyas acciones se negocien regularmente en uno o más mercados de valores, o una afiliada de una sociedad que cotice oficialmente;
- cualquier organización exenta de imposición con arreglo a la sección 501(a) IRC o un plan de jubilación individual según se define en la sección 7701(a)(37) IRC;
- los Estados Unidos y cualquier agencia u organismo que sea íntegramente propiedad de estos;
- cualquier Estado, el Distrito de Columbia, cualquier posesión de los Estados Unidos, cualquier subdivisión política de cualquiera de los anteriores, y cualquier agencia u organismo que sea íntegramente propiedad de estos;
- cualquier banco como se define en la sección 581 IRC;
- cualquier fideicomiso de inversión inmobiliaria como se define en la sección 856 IRC;
- cualquier compañía de inversión como se define en la sección 851 o cualquier entidad registrada ante la Securities Exchange Commission en virtud de la Investment Company Act (Ley sobre sociedades de inversión) de 1940 (15 U.S.C. 80a-64);
- cualquier fondo de fideicomiso como se define en la sección 584(a) IRC;
- cualquier fideicomiso exento de imposición en virtud de la sección 664(c) IRC o como se describe en la sección 4947(a)(1) IRC;
- un operador en valores, productos básicos o instrumentos financieros derivados (entre ellos los contratos de importe subyacente notional, de futuros, a plazo y opciones) que está registrado como tal con arreglo a la legislación de los Estados Unidos o de cualquier Estado; y
- un corredor como se define en las secciones 6045(c) y §1.6045-1(a)(1) IRC;
- adición de fideicomisos exentos de imposición en virtud del plan de la sección 403(b) o del plan de la sección 457(g).

ENTIDAD NO FINANCIERA PASIVA (NFE PASIVA)

Una ENF Pasiva es una Entidad que no es ni una Institución Financiera ni una ENF Activa.

NFFE DE NOTIFICACIÓN DIRECTA

Direct Reporting - Una NFFE de Notificación Directa que ha elegido notificar directamente al IRS con arreglo a FATCA.

Una NFFE de Notificación Directa será tratada como un Beneficiario final Exento en relación a FATCA. Se le exigirá que recabe y notifique directamente al IRS cierta información sobre sus propietarios sustanciales estadounidenses, directos o indirectos.

La NFFE también deberá registrarse ante el IRS para obtener su Número de Intermediario Global Dedicado («Global Intermediary identification Number», GIIN).

SOCIEDAD QUE COTIZA OFICIALMENTE O AFILIADA

DEFINICIÓN FATCA

Las acciones de una sociedad **se negocian regularmente** en uno o más mercados de valores durante un año natural si:

- una o más clases de acciones de la sociedad que representen en total más del 50% del poder de voto combinado total de todas las clases de acciones de esa sociedad con derecho a voto, y del valor total de las acciones de esa sociedad estuvieran admitidas a cotización en ese mercado o mercados durante el año natural anterior;
- en lo que se refiere a cada clase que es tenida en cuenta para cumplir el umbral por encima del 50%

- las contrataciones se efectuaron, sin contar las cantidades mínimas, en tal o tales mercados en al menos 60 jornadas-bursátiles durante el año natural anterior; y
- el número total de acciones de cada una de estas clases negociado en ese mercado o mercados durante el año anterior es al menos un 10% del promedio de acciones en circulación de esa clase durante el año natural anterior.

Una afiliada de una sociedad que cotiza oficialmente es cualquier sociedad que es miembro del mismo EAG (grupo afiliado expandido) que una sociedad que cotiza oficialmente.

El **requisito de negociación regular** se ajusta a unas reglas especiales.

- Año de la salida a bolsa:
 - Durante el año natural en el que una sociedad inicia una salida a bolsa de una clase de acciones para cotizar en uno o más mercados de valores establecidos, las acciones se negocian con regularidad en cantidades mayores que las mínimas en 1/6 de las jornadas bursátiles restantes después de la fecha de la salida a bolsa en el trimestre durante el cual se produzca la salida, y por lo menos en 15 jornadas durante cada trimestre restante del año natural;
 - se negocian con regularidad en ese mercado de valores establecido, sin contar las operaciones con cantidades mínimas, en más de 1/6 de las jornadas bursátiles restantes después de la fecha de la salida a bolsa en el trimestre durante el cual se produzca la salida, o 5 jornadas.
- Clases de acciones que son consideradas cumplidoras del requisito de negociación regular:
 - una clase de acciones cumple los requisitos de negociación para un año natural si las acciones cotizan durante ese año en un mercado de valores establecido y localizado en los EE. UU., y son cotizadas con regularidad por corredores que crean mercado de estas acciones;
 - un corredor crea mercado de unas acciones únicamente si este corredor ofrece, y lo hace realmente, con regularidad y activamente, comprar y vender las acciones a clientes que no son personas relacionadas respecto del corredor, en el quehacer diario de una actividad o negocio.
- Norma contra las prácticas abusivas :
 - cualquier actividad de negociación llevada a cabo con el único propósito de cumplir los requisitos de negociación regular no será tenida en cuenta;
 - además, una clase de acciones no se considerará negociada regularmente si existe una secuencia de negociaciones llevadas a cabo para cumplir los requisitos de negociación;
 - de forma similar, la norma especial relativa al año de salida a bolsa no se aplicará a una salida a bolsa de acciones que tenga entre sus propósitos principales la calificación de la clase de acciones como negociada regularmente con arreglo a los requisitos reducidos de negociación regular en el año natural de una salida a bolsa (se prestará atención al hecho de que los requisitos de negociación regular sean cumplidos en el año natural inmediatamente siguiente a la salida a bolsa).

DEFINICIÓN DE CRS

Las acciones de una Sociedad **se negocian regularmente** en uno o más mercados de valores durante un año natural si:

- una acción se «negocia regularmente» si existe un volumen sustancial de contratación de esa acción de forma continua, y un «mercado de valores establecido» significa un mercado bursátil que está oficialmente reconocido y supervisado por la autoridad gubernamental del lugar en que se sitúe el mercado, y que tiene un volumen significativo de contratación de acciones en esa bolsa.
- con respecto a cada clase de acciones de la sociedad, existe un «volumen sustancial de contratación de esas acciones de forma continua» si;
 - las contrataciones en cada una de esas clases se efectúan, sin contar las cantidades mínimas, en uno o más mercados de valores establecidos en al menos 60 jornadas bursátiles durante el año natural; y
 - el número total de acciones de cada una de esas clases que se negociaron en tal o tales mercados durante el año anterior es al menos un 10% del promedio de acciones en circulación de esa clase durante el año natural anterior.
- Una clase de acciones se consideraría generalmente que cumple los requisitos de «negociación regular» para un año natural si las acciones cotizan durante ese año en un mercado de valores establecido, y son cotizadas con regularidad por corredores que crean mercado de estas acciones. Un corredor crea mercado de unas acciones únicamente si este corredor ofrece y realiza, con regularidad y activamente, la compra y venta las acciones a clientes que no son personas relacionadas respecto del corredor, en el quehacer diario de un negocio.

- Una bolsa tiene un «volumen sustancial de contratación de esas acciones negociadas en la bolsa» si en esa bolsa (o en una bolsa antecesora) se han negociado acciones por un valor anual por encima de 1.000.000.000 USD durante cada uno de los tres años naturales inmediatamente anteriores a aquel en que se efectúe la determinación. Si una bolsa tiene más de un segmento del mercado en el que unas acciones pueden cotizar o negociarse separadamente, cada uno de esos segmentos puede ser tratado como una bolsa separada.

PERSONAS QUE EJERCEN CONTROL

El término «Personas que ejercen Control» («Controlling Persons») significa las personas físicas que ejercen control sobre una entidad.

El término «Personas que ejercen Control» se interpretará de una forma coherente con las Recomendaciones del Grupo de acción financiera («GAFI»):

- personas físicas que en última instancia tienen una participación mayoritaria en una persona jurídica, y ;
- en la medida en que haya dudas con respecto a (i), las personas físicas (si existen) que por otros medios ejercen control sobre la persona jurídica o el acuerdo por de otros medios;
- cuando ninguna persona física esté identificada con arreglo a los (i) o (ii) anteriores, la persona física que desempeña el puesto más alto de dirección ejecutiva.

Participación mayoritaria:

- depende de la estructura de participación de la sociedad;
- suele estar basada en un umbral, por ejemplo cualquier persona que sea propietaria de cierto porcentaje de la sociedad;
- habitualmente en materia de blanqueo de capitales se utiliza un enfoque basado en el riesgo.

En el caso de un fideicomiso, el término Persona que ejerce Control significa el fideicomitente, los fideicomisarios, el protector (si existe), los beneficiarios o la clase de beneficiarios, y cualquier otra persona física que ejerza el último control efectivo sobre el fideicomiso, y en el caso de un pacto legal distinto de un fideicomiso, este término significa las personas que ocupan puestos equivalentes o similares.

JURISDICCIONES PARTICIPANTES EN EL CRS Y FACTA

CRS

El sitio web de la OCDE destaca los compromisos de los países con el CRS: <http://www.oecd.org/tax/transparency>

En todos los casos, será necesario remitirse a las directivas nacionales (si existen) para determinar si un país puede ser considerado como jurisdicción participante.

FATCA-IGA

El sitio web del Departamento del Tesoro estadounidense ofrece una visión general de los IGA vigentes: <http://www.treasury.gov/resourcecenter/tax-policy>

Form W-9
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="text-align: center; font-size: 10px;">-</td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="text-align: center; font-size: 10px;">-</td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table>					-				-				
				-				-					
or													
Employer identification number													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table>													

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ _____	Date ▶ _____
------------------	----------------------------------	--------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> Corporation 	Corporation
<ul style="list-style-type: none"> Individual Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> Partnership 	Partnership
<ul style="list-style-type: none"> Trust/estate 	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABL accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Form **W-8BEN-E**

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

**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.
▶ Go to www.irs.gov/FormW8BENE 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

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) 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) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization
--	---

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> International organization	<input type="checkbox"/> Foreign Government - Integral Part

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. Yes No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

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
---	---------

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required

9a GIIN	b Foreign TIN	c Check if FTIN not legally required. <input type="checkbox"/>
---------	---------------	--

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

Branch treated as nonparticipating FFI. Reporting Model 1 FFI. U.S. Branch.

Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (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

13 GIIN (if any)

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 of _____ within 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- Government
 - Tax-exempt pension trust or pension fund
 - Other tax-exempt organization
 - Publicly traded corporation
 - Subsidiary of a publicly traded corporation
 - Company that meets the ownership and base erosion test
 - Company that meets the derivative benefits test
 - Company with an item of income that meets active trade or business test
 - Favorable discretionary determination by the U.S. competent authority received
 - No LOB article in treaty
 - Other (specify Article and paragraph): _____
- c The beneficial owner is claiming treaty benefits for U.S. source 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 and paragraph _____ of the treaty identified on line 14a above to claim a _____% rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 **Check whichever box applies.**

- I certify that the entity identified in Part I:
- Is an investment entity;
 - Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
 - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
 - Is not a QI, WP, or WT;
 - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**

Form W-8BEN-E (Rev. 10-2021)

Page 3

Part V Certified Deemed-Compliant Nonregistering Local Bank18 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 Accounts19 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 as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity22 I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

Part X Owner-Documented FFI

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Part X Owner-Documented FFI (continued)**Check box 24b or 24c, whichever applies.**

- b** I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d** I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

- 25a** (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Form W-8BEN-E (Rev. 10-2021)

Page 5

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 _____ . The applicable IGA is a Model 1 IGA or a Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
 - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ . The trustee is: U.S. Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

- 27 I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XIV International Organization

Check box 28a or 28b, whichever applies.

- 28a I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
 - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
 - The benefit of the entity's income does not inure to any private person; **and**
 - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

- 29a I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 - Is operated principally to administer or provide pension or retirement benefits; **and**
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - No single beneficiary has a right to more than 5% of the FFI's assets;
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

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 Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30** I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII Territory Financial Institution

- 31** I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Part XVIII Excepted Nonfinancial Group Entity

- 32** I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company

- 33** I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
 - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34** I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

Form W-8BEN-E (Rev. 10-2021)

Page **7****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**36** 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 traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
- The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE**38** I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE**39** I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE**40a** I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.**Check box 40b or 40c, whichever applies.**

- b** I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

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 accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity: _____

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX 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 or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- 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 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); **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.

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

Sign Here 

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

CARDIF LUX VIE Société Anonyme

Siège social : 23-25 Avenue de la Porte-Neuve | L-2227 Luxembourg
Tél. : +352 26 214-1 | Fax : +352 26 214-9374
Adresse postale : B.P. 691 | L-2016 Luxembourg
info@cardifluxvie.lu | www.cardifluxvie.com | R.C.S. Luxembourg B47240



CARDIF LUX VIE
GROUPE BNP PARIBAS