

**SUBSTITUTE W-8BEN FORM**  
**Certificate of Foreign Status of Beneficial Owner**  
**For United States Tax Withholding**

**1. Please complete general information:**

Beneficial Owner \_\_\_\_\_ Country \_\_\_\_\_

Business Name (if applicable) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Postal Code \_\_\_\_\_

**2. Circle the most appropriate category below: (please circle only one)**

- ( Individual (not an actual business)
- ( Joint account (two or more individuals)
- ( Sole proprietorship (using a social security number for the taxpayer ID)
- ( Sole proprietorship (using a federal employer identification number for taxpayer ID)
- A valid trust, estate, or pension trust
- Corporation
- LLC
- Partnership

**3. Claim of Tax Treaty Benefits (check those that apply)**

- The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the tax treaty with that country
- If required the US taxpayer ID number is \_\_\_\_\_
- The beneficial owner is not an individual and derives income for which treaty benefits are claimed and meets the requirements dealing with the limitation on benefits

**4. Sign and date the form:**

**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:

- 1** I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- 2** The beneficial owner is not a U.S. person,
- 3** The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- 4** For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title (if applicable) \_\_\_\_\_