



Form W-8BEN		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals)	
Do not use this form if:		Instead, use Form:	
You are NOT an individual		W-8BEN-E	
You are a U.S. Citizen or other U.S. person, including a resident alien individual		W-9	
You are the beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)		W-8ECI	
You are a beneficial owner who is receiving compensation for personal services performed in the United States		8233 or W-4	
A person acting as an intermediary		W-8IMY	

Part I: Identification of Beneficial Owner

1. Name of individual who is the beneficial owner _____
2. Country of Citizenship _____
3. Permanent residence address (do not use P.O. Box or in-care-of address) _____
 _____ Country _____
4. Mailing Address (if different than above) _____
 _____ Country _____
5. U.S. taxpayer Identification number (if required) _____
- 6a. Foreign tax identifying number _____
- 6b. Check if FTIN not legally required
7. Reference # _____
8. Date of Birth _____
9. If you provide a U.S. Mailing address in line 4 above, please provide explanation _____

Part II: Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- 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 applicable income tax treaty, or
 - c. The partner's share of a partnership's effectively connected income,
 - d. The partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchange, 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. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign here _____

Date _____

Print Name of signer _____
 Required

Capacity in which acting (if form is not signed by beneficial owner)

Instructions for Form W-8BEN

General Instructions

Purpose of Form. Foreign persons are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of:

- Interest (including certain original issue discount (OID));
- Dividends;
- Rents;
- Royalties;
- Premiums;
- Annuities;
- Compensation for, or in exception of, services performed;
- Substitute payments in a securities lending transaction; or
- Other fixed or determinable annual or periodical gains, profits, or income.

This tax is imposed on the gross amount paid and is generally collected by withholding on that amount. A payment is considered to have been made whether it is made directly to the beneficial owner or to another person, such as an intermediary, agent, or partnership, for the benefit of the beneficial owner.

In addition, a partnership conducting a trade or business in the United States is required to withhold tax on a foreign partner's distributive share of the partnership's effectively connected taxable income.

If you receive certain types of income, you must provide Form W-8BEN to:

- Establish that you are not a U.S. person;
- Claim that you are the beneficial owner of the income for which Form W-8BEN is being provided or a partner in a partnership; and
- If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty.

You may also be required to submit Form W-8BEN to claim an exception from domestic information reporting and backup withholding for certain types of income that are not subject to withholding. Such income includes:

- Broker proceeds.
- Short-term (183 days or less) original issue discount (OID).
- Bank deposit interest.
- Foreign source interest, dividends, rents, or royalties.
- Proceeds from a wager placed by a nonresident alien individual in the games of blackjack, baccarat, craps, roulette, or big 6 wheel.

You may also use Form W-8BEN to certify that income from a notional principal contract is not effectively connected with the conduct of a trade or business in the United States.

A withholding agent or payer of the income may rely on a properly completed Form W-8BEN to treat a payment associated with the Form W-8BEN as a payment to a foreign person who beneficially owns the amounts paid. If applicable, the withholding agent may rely on the Form W-8BEN to apply a reduced rate of withholding at source.

Provide Form W-8BEN to the withholding agent or payer before income is paid or credited to you. Failure to provide a Form W-8BEN when requested may lead to withholding of foreign tax or back-up withholding.

Who must file. You must give Form W-8BEN to the withholding agent or payer if you are a foreign person and you are the beneficial owner of an amount subject to withholding. Submit Form W-8BEN when requested by the withholding agent or payer whether or not you are claiming a reduced rate of or exemption from withholding.

Change in Circumstances. If a change in circumstances makes any information on the Form W-8BEN you have submitted incorrect, you must notify the withholding agent or payer within 30 days of the change in circumstances and you must file a new W-8BEN or other appropriate form.

If you use Form W-8BEN to certify that you are a foreign person, a change of address to an address in the United States is a change in circumstances. Generally, a change of address within the same foreign country or to another foreign country is not a change in circumstances. However, if you use Form W-8BEN to claim treaty benefits, a move to the United States or outside the country where you have been claiming treaty benefits is a change in circumstances. In that case, you must notify the withholding agent or payer within 30 days of the move.

If you become a U.S. citizen or resident alien after you submit Form W-8BEN, you are no longer subject to withholding tax on a foreign partner's share of effectively connected income. You must notify the withholding agent or payer within 30 days of becoming a U.S. citizen or resident alien. You may be required to provide a Form W-9. For more information, see Form W-9 and instructions.