

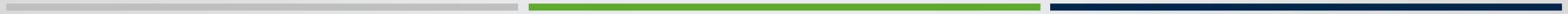


**PHILIP STEIN**  
**& ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS (USA)

לשכת רואי חשבון בישראל  
Institute of Certified Public  
Accountants In Israel  
نقابة مدققي الحسابات في إسرائيل



# U.S. Tax Forms Every Israeli CPA Needs to be Able to Understand



# Form 1040-page 1

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **2020** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_  
 If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_  
 City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_  
 Foreign country name \_\_\_\_\_ Foreign province/state/country \_\_\_\_\_ Foreign postal code \_\_\_\_\_

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1956  Are blind **Spouse:**  Was born before January 2, 1956  Is blind

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>
<b>2a</b> Tax-exempt interest	<b>2b</b> Taxable interest
<b>3a</b> Qualified dividends	<b>3b</b> Ordinary dividends
<b>4a</b> IRA distributions	<b>4b</b> Taxable amount
<b>5a</b> Pensions and annuities	<b>5b</b> Taxable amount
<b>6a</b> Social security benefits	<b>6b</b> Taxable amount
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>7</b>
<b>8</b> Other income from Schedule 1, line 9	<b>8</b>
<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>
<b>10</b> Adjustments to income:	
<b>a</b> From Schedule 1, line 22	<b>10a</b>
<b>b</b> Charitable contributions if you take the standard deduction. See instructions	<b>10b</b>
<b>c</b> Add lines 10a and 10b. These are your <b>total adjustments to income</b>	<b>10c</b>
<b>11</b> Subtract line 10c from line 9. This is your <b>adjusted gross income</b>	<b>11</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>
<b>13</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A.	<b>13</b>
<b>14</b> Add lines 12 and 13	<b>14</b>
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>

**Attach Sch. B if required.**

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,400  
 • Married filing jointly or Qualifying widow(er), \$24,800  
 • Head of household, \$18,650  
 • If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2020)

# Form 1040-page 2

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____	<b>16</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>
<b>18</b>	Add lines 16 and 17	<b>18</b>
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>
<b>21</b>	Add lines 19 and 20	<b>21</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>
<b>25</b>	Federal income tax withheld from:	
	<b>a</b> Form(s) W-2	<b>25a</b>
	<b>b</b> Form(s) 1099	<b>25b</b>
	<b>c</b> Other forms (see instructions)	<b>25c</b>
	<b>d</b> Add lines 25a through 25c	<b>25d</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>
<b>27</b>	Earned income credit (EIC)	<b>27</b>
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>
Direct deposit? See instructions.	<b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b> Account number _____	
	<b>36</b> Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe now</b>	<b>37</b>
For details on how to pay, see instructions.	<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>	
	Designee's name _____ Phone no. _____ Personal identification number (PIN) _____	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Joint return? See instructions. Keep a copy for your records.	Your signature _____ Date _____ Your occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	
	Spouse's signature, if a joint return, <b>both</b> must sign. _____ Date _____ Spouse's occupation _____ If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____	
	Phone no. _____ Email address _____	
<b>Paid Preparer Use Only</b>	Preparer's name _____ Preparer's signature _____ Date _____ PTIN _____ Check if: <input type="checkbox"/> Self-employed	
	Firm's name _____ Phone no. _____	
	Firm's address _____ Firm's EIN _____	

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.





# Form 1065 K-1

## Schedule K-1 (Form 1065)

Department of the Treasury  
Internal Revenue Service

2020

For calendar year 2020, or tax year

beginning 1/1 2020 ending 12/31

### Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

#### Part I Information About the Partnership

**A** Partnership's employer identification number

**B** Partnership's name, address, city, state, and ZIP code

**C** IRS Center where partnership filed return \*

**D**  Check if this is a publicly traded partnership (PTP)

#### Part II Information About the Partner

**E** Partner's SSN or TIN/Do not use TIN of a disregarded entity. See instructions.

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.

**G**  General partner or LLC member/manager  Limited partner or other LLC member

**H1**  Domestic partner  Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner?

**I2** If this partner is a retirement plan (IRA/SEP/401(k)/408(a)), check here:

**J** Partner's share of profit, loss, and capital (see instructions).

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to sale or exchange of partnership interest:

**K** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

Check this box if line K includes liability amounts from lower tier partnerships.

#### L Partner's Capital Account Analysis

Beginning capital account	\$
Capital contributed during the year	\$
Current year net income (loss)	\$
Other increase (decrease) (attach explanation)	\$
Withdrawals & distributions	\$
Ending capital account	\$

**M** Did the partner contribute property with a built-in gain or loss?  
 Yes  No. If "Yes," attach statement. See instructions.

**N** Partner's Share of Net Unrecognized Section 179(e) Gain or (Loss):  
Beginning \$

Final K-1 Amended K-1 OMB No. 1545-0047

### Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

<b>1</b> Ordinary business income (loss)	<b>16</b> Credits
<b>2</b> Net rental and estate income (loss)	
<b>3</b> Other net rental income (loss)	<b>18</b> Foreign transactions
<b>4a</b> Guaranteed payments for services	
<b>4b</b> Guaranteed payments for capital	
<b>4c</b> Total guaranteed payments	
<b>5</b> Interest income	
<b>6a</b> Ordinary dividends	
<b>6b</b> Qualified dividends	
<b>6c</b> Dividend equivalents	<b>17</b> Alternative minimum tax (AMT) items
<b>7</b> Royalties	
<b>8</b> Net short-term capital gain (loss)	
<b>9a</b> Net long-term capital gain (loss)	<b>18</b> Tax-exempt income and nondeductible expenses
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecognized section 1202 gain	
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss)	<b>19</b> Distributions
<b>12</b> Section 179 deduction	<b>20</b> Other information
<b>13</b> Other deductions	
<b>14</b> Self-employment earnings (loss)	
<b>21</b> <input type="checkbox"/> More than one activity for at-risk purposes*	
<b>22</b> <input type="checkbox"/> More than one activity for passive activity purposes*	

\* See attached statement for additional information.

or IRS Use Only

# Form W-8BEN

<b>Form W-8BEN</b>	<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b>	OMB No. 1545-1621
<small>(Rev. October 2021)</small>	<p style="text-align: center;">▶ For use by individuals. Entities must use Form W-8BEN-E.</p> <p style="text-align: center;">▶ Go to <a href="https://www.irs.gov/forms8329">www.irs.gov/forms8329</a> for instructions and the latest information.</p> <p style="text-align: center;">▶ Give this form to the withholding agent or payer. Do not send to the IRS.</p>	
<small>Department of the Treasury Internal Revenue Service</small>		
<b>Do NOT use this form if:</b>		
<ul style="list-style-type: none"> <li>▶ You are NOT an individual</li> <li>▶ You are a U.S. citizen or other U.S. person, including a resident alien individual</li> <li>▶ You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)</li> <li>▶ You are a beneficial owner who is receiving compensation for personal services performed in the United States</li> <li>▶ You are a person acting as an intermediary</li> </ul>		<b>Instead, use Form:</b> W-8BEN-E W-9 W-8ECI 8233 or W-4 W-8MY
<b>Note:</b> If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.		
<b>Part I Identification of Beneficial Owner (see instructions)</b>		
1 Name of individual who is the beneficial owner		2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.		
City or town, state or province. Include postal code where appropriate.		Country
4 Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
5 U.S. taxpayer identification number (SSN or ITIN, if required (see instructions))		
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>	
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)	
<b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b>		
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.		
10 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 9 above to claim a _____ % rate of withholding on (specify type of income): _____		
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding. _____		
<b>Part III Certification</b>		
<small>Under penalty of perjury, I declare that I have examined the information on this form to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalty of perjury that:</small>		
<ul style="list-style-type: none"> <li>• 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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;</li> <li>• The person named on line 1 of this form is not a U.S. person;</li> <li>• This form relates to:           <ul style="list-style-type: none"> <li>(a) income not effectively connected with the conduct of a trade or business in the United States;</li> <li>(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;</li> <li>(c) the partner's share of a partnership's effectively connected taxable income; or</li> <li>(d) the partner's amount realized from the benefit of a partnership interest, subject to withholding under section 1446(f).</li> </ul> </li> <li>• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and</li> <li>• For broker transactions or broker exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>		
<small>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 distribute 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.</small>		
<b>Sign Here</b> ▶	<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.	
_____	_____	
<small>Signature of beneficial owner or individual authorized to sign for beneficial owner</small>	<small>Date MM-DD-YYYY</small>	

# W-8BEN-E

<p><b>Form W-8BEN-E</b>                  (Rev. October 2021)                  Department of the Treasury                  Internal Revenue Service</p>	<p><b>Certificate of Status of Beneficial Owner for                  United States Tax Withholding and Reporting (Entities)</b></p> <p><small>* For use by entities. Individuals must use Form W-8BEN. * Section references are to the Internal Revenue Code.                  * Go to <a href="https://www.irs.gov/Form8878">www.irs.gov/Form8878</a> for instructions and the latest information.                  * Give this form to the withholding agent or payer. Do not send to the IRS.</small></p>	<p>OMB No. 1545-0047</p>																
<p><b>Do NOT use this form for:</b></p> <ul style="list-style-type: none"> <li>* U.S. entity or U.S. citizen or resident</li> <li>* A foreign individual</li> <li>* 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)</li> <li>* A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)</li> <li>* 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(c), 501(c), 802, 805, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)</li> <li>* Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)</li> </ul>																		
<p><b>Instead use Form:</b></p> <ul style="list-style-type: none"> <li>W-9</li> <li>W-8BEN (Individual) or Form 8723</li> <li>W-8ECI</li> <li>W-8IMY</li> <li>W-8ECI or W-8EXP</li> <li>W-8IMY</li> </ul>																		
<p><b>Part I Identification of Beneficial Owner</b></p>																		
<p><b>1</b> Name of organization that is the beneficial owner</p>		<p><b>2</b> Country of incorporation or organization</p>																
<p><b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)</p>																		
<p><b>4</b> Chapter 3 Status (write type) (Must check one box only):</p> <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Foreign Government - Controlled Entity</td> </tr> <tr> <td><input type="checkbox"/> Director trust</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Foreign Government - Integral Part</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> International organization</td> <td></td> </tr> </table> <p>If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a trust making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity	<input type="checkbox"/> Director trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part			<input type="checkbox"/> International organization	
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership															
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity															
<input type="checkbox"/> Director trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part															
		<input type="checkbox"/> International organization																
<p><b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li><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)</li> <li><input type="checkbox"/> Participating FFI</li> <li><input type="checkbox"/> Reporting Model 1 FFI</li> <li><input type="checkbox"/> Reporting Model 2 FFI</li> <li><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.</li> <li><input type="checkbox"/> Sponsored FFI. Complete Part IV.</li> <li><input type="checkbox"/> Certified deemed-compliant nonreporting local bank. Complete Part V.</li> <li><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</li> <li><input type="checkbox"/> Certified deemed-compliant sponsored, closely held (investment vehicle). Complete Part VII.</li> <li><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</li> <li><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</li> <li><input type="checkbox"/> Owner-documented FFI. Complete Part X.</li> <li><input type="checkbox"/> Restricted distributor. Complete Part XI.</li> </ul> </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</li> <li><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</li> <li><input type="checkbox"/> International organization. Complete Part XIV.</li> <li><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</li> <li><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</li> <li><input type="checkbox"/> Territorial financial institution. Complete Part XVII.</li> <li><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</li> <li><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</li> <li><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</li> <li><input type="checkbox"/> SOI(c) organization. Complete Part XXI.</li> <li><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</li> <li><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</li> <li><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</li> <li><input type="checkbox"/> Active NFFE. Complete Part XXV.</li> <li><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</li> <li><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</li> <li><input type="checkbox"/> Direct reporting NFFE.</li> <li><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</li> <li><input type="checkbox"/> Account that is not a financial account.</li> </ul> </td> </tr> </table>			<ul style="list-style-type: none"> <li><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)</li> <li><input type="checkbox"/> Participating FFI</li> <li><input type="checkbox"/> Reporting Model 1 FFI</li> <li><input type="checkbox"/> Reporting Model 2 FFI</li> <li><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.</li> <li><input type="checkbox"/> Sponsored FFI. Complete Part IV.</li> <li><input type="checkbox"/> Certified deemed-compliant nonreporting local bank. Complete Part V.</li> <li><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</li> <li><input type="checkbox"/> Certified deemed-compliant sponsored, closely held (investment vehicle). Complete Part VII.</li> <li><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</li> <li><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</li> <li><input type="checkbox"/> Owner-documented FFI. Complete Part X.</li> <li><input type="checkbox"/> Restricted distributor. Complete Part XI.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</li> <li><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</li> <li><input type="checkbox"/> International organization. Complete Part XIV.</li> <li><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</li> <li><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</li> <li><input type="checkbox"/> Territorial financial institution. Complete Part XVII.</li> <li><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</li> <li><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</li> <li><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</li> <li><input type="checkbox"/> SOI(c) organization. Complete Part XXI.</li> <li><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</li> <li><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</li> <li><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</li> <li><input type="checkbox"/> Active NFFE. Complete Part XXV.</li> <li><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</li> <li><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</li> <li><input type="checkbox"/> Direct reporting NFFE.</li> <li><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</li> <li><input type="checkbox"/> Account that is not a financial account.</li> </ul>														
<ul style="list-style-type: none"> <li><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)</li> <li><input type="checkbox"/> Participating FFI</li> <li><input type="checkbox"/> Reporting Model 1 FFI</li> <li><input type="checkbox"/> Reporting Model 2 FFI</li> <li><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.</li> <li><input type="checkbox"/> Sponsored FFI. Complete Part IV.</li> <li><input type="checkbox"/> Certified deemed-compliant nonreporting local bank. Complete Part V.</li> <li><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</li> <li><input type="checkbox"/> Certified deemed-compliant sponsored, closely held (investment vehicle). Complete Part VII.</li> <li><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</li> <li><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</li> <li><input type="checkbox"/> Owner-documented FFI. Complete Part X.</li> <li><input type="checkbox"/> Restricted distributor. Complete Part XI.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</li> <li><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</li> <li><input type="checkbox"/> International organization. Complete Part XIV.</li> <li><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</li> <li><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</li> <li><input type="checkbox"/> Territorial financial institution. Complete Part XVII.</li> <li><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</li> <li><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</li> <li><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</li> <li><input type="checkbox"/> SOI(c) organization. Complete Part XXI.</li> <li><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</li> <li><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</li> <li><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</li> <li><input type="checkbox"/> Active NFFE. Complete Part XXV.</li> <li><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</li> <li><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</li> <li><input type="checkbox"/> Direct reporting NFFE.</li> <li><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</li> <li><input type="checkbox"/> Account that is not a financial account.</li> </ul>																	
<p><b>6</b> 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).</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%; border-bottom: 1px solid black;">City or town, state or province. Include postal code where appropriate.</td> <td style="width: 20%; border-bottom: 1px solid black;">Country</td> </tr> </table>			City or town, state or province. Include postal code where appropriate.	Country														
City or town, state or province. Include postal code where appropriate.	Country																	
<p><b>7</b> Mailing address (if different from above)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%; border-bottom: 1px solid black;">City or town, state or province. Include postal code where appropriate.</td> <td style="width: 20%; border-bottom: 1px solid black;">Country</td> </tr> </table>			City or town, state or province. Include postal code where appropriate.	Country														
City or town, state or province. Include postal code where appropriate.	Country																	



# W-8BEN-E pg 2

**Part I Identification of Beneficial Owner (Continued)**

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

9a GIN	9b Foreign TIN	9c Check if TIN not legally required
--------	----------------	--------------------------------------

10 Retiree(s) number(s) (see instructions)

**Notice:** 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 GIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 3 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 GIN (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 limitations on benefits provisions that may be included in an applicable tax treaty (check only one, see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefit test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority involved
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> 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. made 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 CL 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 907(j);
- is not a CL 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
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balances, and all payments made to account holders or payees.

# W-8BEN-E pg 3

## Part V Certified Deemed-Compliant Nonregistering Local Bank

- 18  I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
  - Engage 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 as a 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 \$200 million in total assets on its consolidated or combined balance sheets; and
  - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

## Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

- 19  I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a future 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 \$20 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(c)(4);
  - Is not a CL, 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 registered FFI).

## Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

- 22  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 both as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(b)(2)(v).

## Part IX Certain Investment Entities that Do Not Maintain Financial Accounts

- 23  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(b)(4)(A); and
  - Does not maintain financial accounts.

## Part X Owner-Documented FFI

Note: The 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:

- 24  (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 is 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.



# W-8BEN-E pg 4

## 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)(5)(E) 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)(5)(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 on or 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 relieved 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.

# W-8BEN-E pg 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(b)(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(j)(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)(b)(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 operates; 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 (including 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)(A));
- (iii)** Either does not permit or penalize 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)(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 (including 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)(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 operates are not entitled to more than 25% 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.

# W-8BEN-E pg 6

**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)(iii) (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 1.1471-8 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 1.1471-8 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), (g), (h) and/or (i) 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 1.1471-6(c)(5)(ii)(C) through (E);
  - is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(ii);
  - 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.



# W-8BEN-E pg 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.



# THANK YOU

[info@pstein.com](mailto:info@pstein.com)

02-644-4000

[www.pstein.com](http://www.pstein.com)

