



W-Series Guide

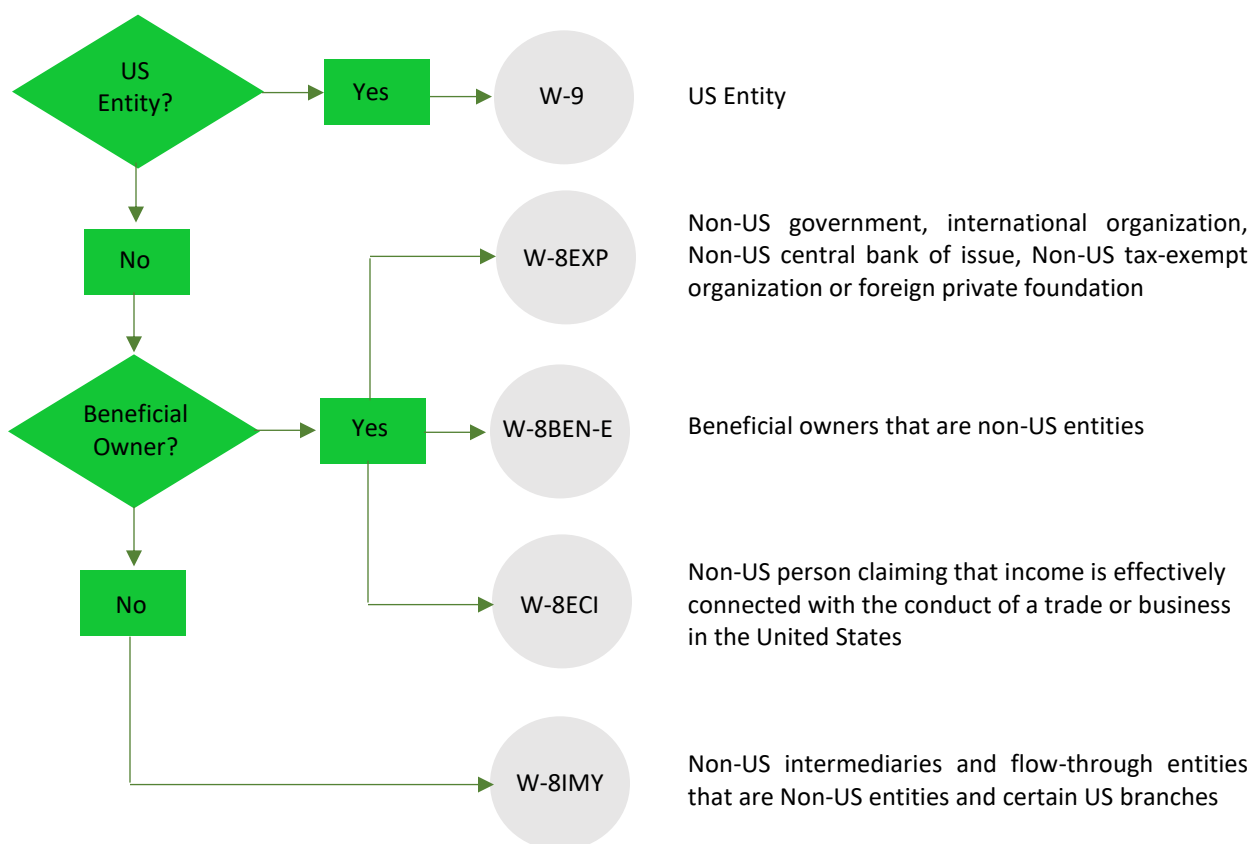
To establish status for US tax purposes, and to enable trading of US stocks and as required by the Foreign Account Tax Compliance Act (FATCA), we need to collect the W-series form from non-US entities and individuals.

Please consult the below flow diagrams to help determine which W-series form you should complete. Further guidance on which form to complete can be found on the w-series forms themselves and in the IRS instructions to these as set out below.

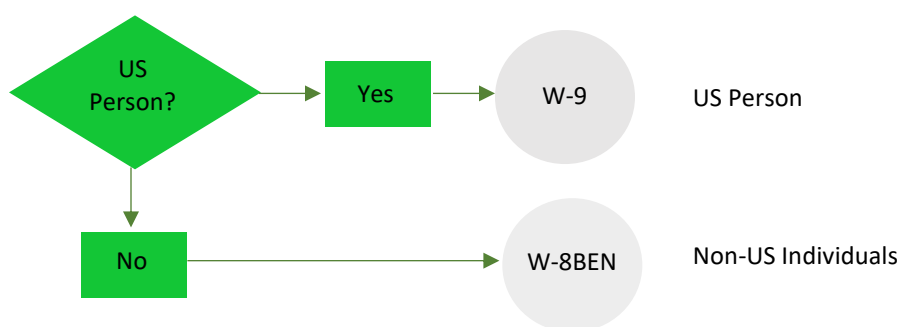
As a reminder, these guidelines are provided for reference purposes only and do not represent tax advice. Please consult with your tax or legal advisor should you need additional assistance in completing the Form.

Which W-series form should I complete?

Entities



Individuals



For forms and guidance:

[W-9 Form:](#)
[W-9 Form Guidance:](#)
[W-8BEN-E Form:](#)
[W-8BEN-E Form Guidance:](#)
[W-8BEN Form:](#)
[W-8BEN Form Guidance:](#)
[W-8IMY Form:](#)
[W-8IMY Form Guidance:](#)
[W-8EXP Form:](#)
[W-8EXP Form Guidance:](#)
[W-8ECI Form:](#)
[W-8ECI Form Guidance:](#)



Additional Guidance For Most Common Forms

A Form W-8BEN-E must be completed correctly without any alterations.

If you make a mistake, please start over using a new form.

The form must be completed in English

A Please read this section and the associated instructions to ensure you are completing the correct W form.

B PART I (Identification of Beneficial Owner)

- Field 1** Full Name of the entity that is the Beneficial Owner.
- Field 2** Country of Incorporation of the entity.
- Field 3** Name of disregarded entity receiving the payment (if applicable).
- Field 4** Chapter 3 Status (entity type) (check one box only).
- Field 5** Chapter 4 Status (FACTA status) (entity type) (check one box only).
- Field 6** Permanent residence address.
Insert full street address on the first line, and the City or Town, state or province including post code on the 2nd line, and "Country" in the country box.

DO NOT USE:

PO Box or C/O address
Name of a third party
Address at a Financial Institution
US address

- Field 7** Insert mailing address only if different from the Permanent residence address.
- Field 8** Insert U.S. taxpayer identification number (TIN) (if applicable).
- Field 9a** Insert Global Intermediary Identification Number (GIIN) (if applicable).
If you do not have a GIIN and you intend to apply for one soon or you have already applied for a GIIN, please enter 'Applied For' in the space for the GIIN. You will have 90 days to provide your GIIN to us.
- Field 9b** Insert the Foreign Tax Identification Number (Foreign TIN) for the country of tax residency of the entity, if held.
- Field 9c** Check only if the entity does not have a Foreign Tax Identification number (Foreign TIN).
- Field 10** Leave blank.

Note: Please refer to the W-8BEN-E instructions for further guidance on who is the beneficial owner.

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)
OMB No. 1545-0047

Do NOT use this form for:
• U.S. entity or U.S. citizen or resident
• A foreign individual
• 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)
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
• 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) 1152(a), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)
• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)

Instead use Form:
• W-9
• W-8BEN (Individual) or Form 8233
• W-8ECI
• W-8IMY
• W-8EXP
• W-8SIMY

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):
☐ Simple trust
☐ Central bank of issue
☐ Grantor trust
☐ Partnership
☐ Tax-exempt organization
☐ Private foundation
☐ Disregarded entity
☐ Corporation
☐ Complex trust
☐ Estate
☐ International organization
☐ Partnership
☐ Foreign Government - Controlled Entity
☐ 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 (FACTA status) (See instructions for details and complete the certification below for the entity's applicable status.)
☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner)
☐ Participating FFI
☐ Reporting Model 1 FFI
☐ Reporting Model 2 FFI
☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XIII). See instructions.
☐ Sponsored FFI. Complete Part IV.
☐ Certified deemed-compliant nonregistering local bank. Complete Part V.
☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
☐ Certified deemed-compliant limited liability investment entity. Complete Part VIII.
☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.
☐ Owner-documented FFI. Complete Part X.
☐ Restricted distributor. Complete Part XI.
☐ Nonreporting IGA FFI. Complete Part XII.
☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
☐ International organization. Complete Part XIV.
☐ Exempt retirement plans. Complete Part XV.
☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
☐ Territorial financial institution. Complete Part XVII.
☐ Excepted nonfinancial group entity. Complete Part XVIII.
☐ Excepted nonfinancial start-up company. Complete Part XIX.
☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
☐ 501(c) organization. Complete Part XXI.
☐ Nonprofit organization. Complete Part XXII.
☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
☐ Excepted territory NFFE. Complete Part XXIV.
☐ Active NFFE. Complete Part XXV.
☐ Passive NFFE. Complete Part XXVI.
☐ Excepted inter-affiliate FFI. Complete Part XXVII.
☐ Direct reporting NFFE.
☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
☐ 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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 58658N Form **W-8BEN-E** (Rev. 10-2021)

Form **W-8BEN-E** (Rev. 10-2021) Page **2**

Part I Identification of Beneficial Owner (continued)

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

9a GIIN

9b Foreign TIN

9c Check if FTIN not legally required. ☐

10 Reference number(s) (see instructions)

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



Additional Guidance For Most Common Forms

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)

C

PART II (Disregarded Entity or Branch Receiving Payment)

Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence) PART I (Identification of Beneficial Owner) (Page 1 of form).

PART III (non applicable)

PARTS IV to XXVIII

One of these parts must be completed based on the selection in PART I Field 5.

For example, if you selected Active NFFE in PART I Field 5, you must complete Part XXV.

PART XXIX (non applicable unless Part XXVI field 40c has been selected)

PART XXX (Certification)

You must be authorized to sign on behalf of the entity on Line 1.

1. Please sign the form.
2. Please print your name on the line next to your signature.
3. Please date the form using the MM/DD/YYYY format.
4. Please tick here 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

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

☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
☐ Participating FFI.
☐ Reporting Model 1 FFI.
☐ Reporting Model 2 FFI.
☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
☐ Sponsored FFI. Complete Part IV.
☐ Certified deemed-compliant nonreporting local bank. Complete Part V.
☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.
☐ Owner-documented FFI. Complete Part X.
☐ Restricted distributor. Complete Part XI.

☐ Nonreporting IGA FFI. Complete Part XII.
☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
☐ International organization. Complete Part XIV.
☐ Exempt retirement plans. Complete Part XV.
☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
☐ Territorial financial institution. Complete Part XVII.
☐ Excepted nonfinancial group entity. Complete Part XVIII.
☐ Excepted nonfinancial start-up company. Complete Part XIX.
☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
☐ 501(c) organization. Complete Part XXI.
☐ Nonprofit organization. Complete Part XXII.
☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
☐ Excepted territory NFFE. Complete Part XXIV.
☐ Active NFFE. Complete Part XXV.
☐ Passive NFFE. Complete Part XXVI.
☐ Excepted inter-affiliate FFI. Complete Part XXVII.
☐ Direct reporting NFFE.
☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
☐ Account that is not a financial account.

D

D

Example

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).

E

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 6050T;
- 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 1440(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.

4 ☐ 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)

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

E

A Form W-8BEN must be completed correctly without any alterations.
If you make a mistake, please start over using a new form.

The form must be completed in English

A Please read this section and the associated instructions to ensure you are completing the correct W form.

B PART I (Identification of Beneficial Owner)

Field 1 Full Name (First Name and Last Name).

Field 2 Country of Citizenship.

Field 3 Insert full street address on the first line, and the City or Town, state or province including post code on the 2nd line, and "Country" in the country box.

DO NOT USE:

PO Box or C/O address

Name of a third party

Address at a Financial Institution

US address

Field 4 Insert mailing address only if different from the Permanent residence address.

Field 5 Insert U.S. taxpayer identification number (TIN) (if applicable).

Field 6a Insert your Foreign Tax Identification number (Foreign TIN). If you do not have one, go to field 6b.

Field 6b Check only if you do not have a Foreign Tax Identification number (Foreign TIN).

Field 7 Non applicable.

Field 8 Write down your date of birth (MM/DD/YYYY).

C PART II (non applicable)

D PART III (Certification)

You must be authorized to sign on behalf of the entity on Line 1.

1. Please sign the form and print your name on the line below your signature.

2. Please date the form using the MM/DD/YYYY format.

3. If you are signing on behalf of the person stated on **Line 1**, please tick here 'I certify that I have the capacity to sign for the person identified on line 1 of this form'.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

Form W-8BEN
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
► For use by individuals. Entities must use Form W-8BEN-E.
► Go to www.irs.gov/FormW8BEN for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1021

Do NOT use this form if:
• You are NOT an individual
• You are a U.S. citizen or other U.S. person, including a resident alien individual
• 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)
• You are a beneficial owner who is receiving compensation for personal services performed in the United States
• You are a person acting as an intermediary

Instead, use Form:
W-8BEN-E
W-9
W-8ECI
8233 or W-4
W-8IMY

Note: 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.

Part I Identification of Beneficial Owner (see instructions)

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 ☐
7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

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: _____

Part III Certification

Under penalty 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 penalty 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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named 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 applicable 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 1445(f);
- 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
- 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. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

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

Sign Here

1 Signature of beneficial owner (or individual authorized to sign for beneficial owner)
2 Date (MM-DD-YYYY)
Print name of signer

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 10-2021)