

FATCA & CRS

AUTO-CERTIFICATION POUR LES PERSONNES MORALES



CARDIF LUX VIE
GROUPE BNP PARIBAS

FATCA & CRS

AUTO-CERTIFICATION POUR LES ENTITÉS

Les réglementations fiscales, et notamment FATCA et les réglementations en application de la norme d'échange automatique de renseignements relatifs aux comptes financiers en matière fiscale de l'OCDE (« Common Reporting Standard » ou « CRS »), imposent à Cardif Lux Vie de recueillir des informations concernant la résidence fiscale et la citoyenneté de chaque Souscripteur.

Le présent formulaire vise à recueillir les informations requises. Merci de bien vouloir compléter **toutes** les rubriques concernées ci-dessous et de fournir toutes les informations supplémentaires ou tous les documents éventuellement requis. En cas de modification de toute information reprise sur le présent formulaire, veuillez soumettre une nouvelle auto-certification contenant les informations correctes dans les 30 jours suivant ce changement de circonstances.

Le document « Instructions » en pièce jointe contient des informations supplémentaires concernant la façon de compléter ce formulaire. Pour toute autre question, veuillez contacter votre conseiller fiscal ou votre administration fiscale locale. Si vous êtes une personne physique, veuillez compléter le formulaire d'auto-certification pour les personnes physiques.

1. IDENTIFICATION

Numéro du Contrat/de la demande de souscription :

Raison sociale de l'entité :

Pays de constitution ou d'établissement :

ADRESSE PERMANENTE

Adresse : N° :

Code Postal : Ville :

Province : État :

Pays :

2. RÉSIDENCE FISCALE

Veuillez fournir dans le tableau ci-dessous la liste de TOUS les pays dans lesquels l'entité est considérée comme résidente sur le plan fiscal ainsi que ses NIF (« Numéro d'Identification Fiscale ») dans ces pays.

PAYS DE RÉSIDENCE FISCALE	DEPUIS LE (JJ/MM/AAAA) ¹	NUMÉRO(S) D'IDENTIFICATION FISCALE (NIF) ¹

1- Veuillez indiquer « N/A » si le pays de résidence ne délivre pas de TIN. Votre TIN luxembourgeois n'est pas obligatoire.
Pour plus d'informations à propos des TIN : https://ec.europa.eu/taxation_customs/tin/tinByCountry.html.

L'ENTITÉ A-T-ELLE ÉTÉ CONSTITUÉE, EST-ELLE ENREGISTRÉE OU EST-ELLE ÉTABLIE AUX ÉTATS-UNIS ?	☐ Oui ☐ Non
Si Oui, veuillez : - Compléter également un formulaire W-9 IRS et - Indiquer si l'entité est : ☐ une « Specified US Person » selon FATCA ☐ une « Non-specified US Person » selon FATCA - Veuillez considérer uniquement la section III pour la classification CRS	

CODE INTERNE	
Specified US Person :	USSP
Non-specified US Person :	USNS

3. STATUTS FATCA ET CRS

Veuillez indiquer le statut de l'entité en cochant un seul type d'entité ci-dessous et fournir les informations requises pour le statut sélectionné :

☐ **(A) INSTITUTION FINANCIÈRE (FI) CRS**
INSTITUTION FINANCIÈRE ÉTRANGÈRE
(FFI « FOREIGN FINANCIAL INSTITUTION ») FATCA

CODE INTERNE	
Financial Institution :	FIIN

A1 - TYPE D'INSTITUTION FINANCIERE FATCA (VEUILLEZ COCHER UNE SEULE CASE)											
☐ FFI Participante - Veuillez fournir son GIIN : ☐ IGA FFI non déclarante (y compris les Fonds de pension exemptés) ☐ FFI non participante (NPFFI) ☐ Autre FFI (p. ex. FFI réputée conforme, FFI sponsorisée...) : Veuillez fournir en sus un formulaire W-8 IRS.	<table border="1"> <thead> <tr> <th colspan="2">CODE INTERNE</th> </tr> </thead> <tbody> <tr> <td>Participating FFI :</td> <td>FIPA</td> </tr> <tr> <td>Non-Reporting IGA FFI :</td> <td>FINR</td> </tr> <tr> <td>Non-Participating FFI (NPFFI) :</td> <td>FINP</td> </tr> <tr> <td>Other FFI :</td> <td>FIOT</td> </tr> </tbody> </table>	CODE INTERNE		Participating FFI :	FIPA	Non-Reporting IGA FFI :	FINR	Non-Participating FFI (NPFFI) :	FINP	Other FFI :	FIOT
CODE INTERNE											
Participating FFI :	FIPA										
Non-Reporting IGA FFI :	FINR										
Non-Participating FFI (NPFFI) :	FINP										
Other FFI :	FIOT										

A2 - L'ENTITÉ EST-ELLE UNE ENTITÉ D'INVESTISSEMENT DONT LE REVENU BRUT PROVIENT PRINCIPALEMENT D'INVESTISSEMENTS, DE RÉINVESTISSEMENTS OU AU COMMERCE D'ACTIFS FINANCIERS ET QUI EST GÉRÉE PAR UN FI ?	☐ Oui ☐ Non
Si Oui, au moins un des pays de résidence fiscale déclarés à la section II n'est-il pas une juridiction participante au CRS ? (pour la liste des juridictions participantes : http://www.oecd.org/tax/exchange-of-tax-information/MCAA-Signatories.pdf) ☐ Oui ☐ Non Si Oui, l'entité est considérée comme une ENF passive au sens du CRS, et il convient de compléter la section 4 et le tableau de l'Annexe A.	

☐ (B) ENTITÉ EXEMPTÉE CRS
ENTITÉ ÉTRANGÈRE NON FINANCIÈRE ACTIVE FATCA (NFFE ACTIVE)

CODE INTERNE

Exempted Entity : EXAM
Active Non Financial Foreign Entity : NFAC

TYPE D'ENTITE EXEMPTEE (CLASSIFICATION EN TANT QUE « ACTIVE NFFE » SELON L'IGA FATCA)

- ☐ Entreprise cotée sur un marché public ou filiale d'une entreprise cotée sur un marché public
Citez une place boursière sur laquelle l'action est régulièrement négociée :
- ☐ Entité publique (ou leurs entités détenues à 100%)
- ☐ Banque centrale (ou leurs Entités détenues à 100%)
- ☐ Organisation internationale (ou leurs entités détenues à 100%)
- ☐ Entité exemptée en vertu de l'IGA FATCA local (indiquer le statut exact) :

☐ (C) ENTITÉ NON FINANCIÈRE ACTIVE CRS (ENF ACTIVE)
ENTITÉ ÉTRANGÈRE NON FINANCIÈRE ACTIVE FATCA (NFFE ACTIVE)

CODE INTERNE

Active Non Financial Entity : NFAC
Active Non Financial Foreign Entity : NFAC

TYPE DE ENF ACTIVE (AUTRE QUE (B))

- ☐ ENF Active en raison de ses revenus et actifs
- ☐ Organisation à but non lucratif
- ☐ Autre ENF Active (indiquer le statut exact) :

☐ (D) ENTITÉ NON FINANCIÈRE PASSIVE CRS (ENF PASSIVE)
ENTITÉ ÉTRANGÈRE NON FINANCIÈRE PASSIVE FATCA (NFFE PASSIVE)

CODE INTERNE

Passive Non Financial Entity : NFPA

- Veuillez compléter la section 4 et le tableau de l'Annexe A,
- Si l'Entité est une NFFE passive soumise au « Direct Reporting » FATCA, veuillez fournir son GIIN :

.....

(Si la NFFE passive soumise au reporting direct ne possède pas de GIIN, veuillez soumettre additionnellement un formulaire W-8BEN-E IRS).

4. INFORMATIONS SUR LES PERSONNES DÉTENANT LE CONTRÔLE

Au moyen du **tableau présenté à l'Annexe A**, veuillez indiquer les personnes détenant le contrôle sur l'entité si l'entité répond à l'un des critères suivants :

- Entité non financière passive (**Statut D de la section 3**)
- Entité d'Investissement répondant à tous les critères de l'encadré A2 ci-dessus, et donc considérée comme une ENF Passive au sens de CRS.

En outre, veuillez vous assurer que chaque Personne qui détient le Contrôle complète, signe et renvoie à Cardif Lux Vie une auto-certification pour les personnes physiques.

Si l'Entité est une ENF Passive (Statut D de la section 3),
veuillez cocher l'une des deux cases ci-dessous :

- ☐ Je certifie (Nous certifions) que l'entité ne possède aucune « US Person »
(Personne des États-Unis) détenant le contrôle
- ☐ Je certifie (Nous certifions) que le nom, l'adresse et le NIF de chaque
« US Person » (Personne des États-Unis) détenant le contrôle sur l'entité
ont été énumérés au tableau de l'Annexe A.

	CODE INTERNE
Passive Non Financial Foreign Entity without US ownership :	NFPN
Passive Non Financial Foreign Entity with US ownership :	NFPU

5. PROTECTION DES DONNÉES PERSONNELLES ET CONFIDENTIALITÉ

Afin de respecter ses obligations au titre des législations et réglementations du Luxembourg et des accords internationaux en matière d'échange d'informations fiscales (notamment l'accord intergouvernemental FATCA entre le Luxembourg et les États-Unis d'Amérique (IGA Modèle 1)), Cardif Lux Vie, le responsable du traitement des données, peut être tenu de recueillir, de traiter et de divulguer des données à caractère personnel ainsi que des informations relatives à vos/votre Contrat/s à l'autorité fiscale nationale (Administration des contributions directes) qui peuvent fournir ces informations au/aux pays dont vous êtes résident du point de vue fiscal.

Les informations requises sont obligatoires. Le fait de ne pas compléter ce formulaire pourrait empêcher Cardif Lux Vie de traiter votre demande de souscription.

Les données personnelles fournies dans ce formulaire sont collectées, traitées et divulguées en conformité avec la Notice Protection des Données qui se trouve sous le lien : <https://cardifluxvie.com/mentions-legales>

Conformément au Règlement (UE) général sur la protection des données n°2016-679, vous avez le droit d'accéder à vos données et de les faire corriger. Pour faire valoir ce droit, veuillez écrire à/contacter Cardif Lux Vie à l'adresse suivante : 23-25 avenue de la Porte-Neuve, LU-2227 Luxembourg.

6. CERTIFICATION

L'entité déclare avoir examiné les informations fournies dans le présent formulaire et déclare qu'elles sont, au mieux de sa connaissance et en sa conviction, exactes, précises et complètes.

L'entité s'engage à informer sans retard Cardif Lux Vie de tout changement de circonstances ayant pour effet d'invalidier les informations contenues ici et de fournir à Cardif Lux Vie une nouvelle auto-certification dans un délai de 30 jours à compter de ce changement de circonstances.

L'entité s'engage à informer chaque Personne détenant le Contrôle que ses données à caractère personnel telles qu'indiqué à l'Annexe A sont collectées, traitées et divulguées tel qu'indiqué à la section 5. ci-dessus.

SIGNATURE(S)

Fait à :

Le : / /

Nom (en maj.) :

Prénom (en maj.) :

Agissant en qualité de :

Représentant Autorisé 1¹

Fait à :

Le : / /

Nom (en maj.) :

Prénom (en maj.) :

Agissant en qualité de :

Représentant Autorisé 2¹

ANNEXES

- Formulaires fiscaux W-9 et W-8BEN-E
- Annexe A – Liste des Personnes détenant le Contrôle sur l'Entité

1- Si le représentant autorisé à signer est autorisé conjointement, veuillez noter que dans ce cas, le présent formulaire doit être signé par au moins deux des représentants conjointement autorisés.

ANNEXE A

LISTE DES PERSONNES DÉTENANT LE CONTRÔLE SUR L'ENTITÉ

La liste des Personnes détenant le Contrôle à reprendre dans le présent tableau est décrite en détail dans les instructions du formulaire. Veuillez ajouter des feuilles supplémentaires au besoin.

NOM	PRÉNOM	TYPE DE PERSONNE DÉTENANT LE CONTRÔLE ¹	ADRESSE	DATE DE NAISSANCE (JJ/MM/AAAA)	LIEU DE NAISSANCE	PAYS DE RÉSIDENCE FISCALE (OU CITOYENNETÉ DANS LE CAS DES ÉTATS-UNIS) ²	NIF ²

1- Voir la liste des types de Personnes détenant le Contrôle dans les instructions ci-jointes et indiquez le code adéquat.
2- Veuillez énumérer TOUTES les résidences fiscales des Personnes détenant le Contrôle et leur NIF associé.

INSTRUCTIONS

AUTO-CERTIFICATION FATCA ET CRS

ENTITÉS

1. IDENTIFICATION

Veillez entrer la raison sociale du bénéficiaire effectif pour lequel cette auto-certification est requise. Indiquez le pays de constitution ou de création et l'adresse de résidence. Il s'agit de l'adresse dans le pays dont l'entité est considérée comme résidente sur le plan fiscal.

Si l'entité ne possède pas de résidence fiscale dans aucun pays, indiquez l'adresse où se situe votre siège social.

2. RÉSIDENCE FISCALE

Veillez indiquer la liste de pays dans lesquels l'entité est considérée comme résidente du point de vue fiscal selon la législation fiscale nationale et indiquez le numéro d'identification fiscale (NIF) pour ce pays.

Pour plus d'informations à propos des TIN : https://ec.europa.eu/taxation_customs/tin/tinByCountry.html. Si le pays n'a pas délivré de NIF à ses contribuables, veuillez indiquer « N/A. » pour « Non applicable ».

Si l'entité est constituée, créée ou résidente aux États-Unis, veuillez soumettre un certificat de prélèvement à la source W-9 en même temps que votre auto-certification. Il n'est pas obligatoire de communiquer le NIF sur l'auto-certification, puisque ce code sera repris sur votre formulaire W-9. Il vous est ensuite demandé de déclarer si l'entité est une « Specified US Person » ou une « Non-specified US Person ».

Pour la définition de ces termes, veuillez vous référer à la section « Définitions » ci-dessous.

3. STATUTS FATCA ET CRS

Sur la base de l'activité principale de l'entité, il convient de sélectionner les statuts CRS et FATCA corrects. L'auto-certification opère une distinction entre 4 principales catégories :

- **Institution Financière (Financial Institution, FI)** – il vous sera alors demandé de fournir davantage de détails sur le statut FATCA du FI ;
- **Entité Exemptée** – le type d'Entité Exemptée est alors requis ;
- **Entité Non Financière Active (ENF Active)** – le type de ENF Active est alors requis ;
- **Entité Non Financière Passive (ENF Passive)** – la liste de Personnes détenant le Contrôle sera requise.

Dans le formulaire, veuillez cocher la case correspondant à l'un des 4 statuts ci-dessus et compléter les informations requises pour ce statut (comme le sous-statut de l'Entité).

Dans la plupart des cas, les définitions selon l'IGA FATCA et le CRS sont alignées. Dans le cas contraire, le texte ci-dessous fournit à la fois les définitions FATCA et CRS.

(A) INSTITUTION FINANCIÈRE (FI)

Les Institutions Financières sont des entités relevant de l'une des 4 catégories ci-dessous (voir la section Définitions pour plus de détails) :

- **Établissements de dépôt**
- **Établissements gérant des dépôts de titres**
- **Entité d'investissement**
- **Compagnies d'assurance**

Si l'Entité correspond à l'un des types de FI ci-dessus, veuillez indiquer son statut FATCA.

- Pour un **FFI participante**, veuillez indiquer votre GIIN dans l'espace dédié. Un GIIN, ou Global Intermediary Identification Number (numéro global d'identification d'intermédiaire) vous a été attribué par l'IRS à la fin de la procédure d'enregistrement sur le portail de l'IRS ;
- Une **IGA FFI non déclarante** est une institution financière dans un pays doté d'un IGA exempté de l'obligation de déclaration et qui n'est pas tenu de s'enregistrer auprès de l'IRS dans les pays IGA 1. Dans les pays IGA 2, ces entités doivent s'enregistrer auprès de l'IRS ;
- Une **FFI non participante (NPFFI)** est une institution financière non-US qui ne sera pas conforme au FATCA et qui sera signalée comme telle à l'IRS ou à l'administration fiscale locale ;
- Pour **tous les autres statuts FFI**, et en raison d'exigences spécifiques, veuillez soumettre un certificat IRS de prélèvement à la source W-8 en même temps que votre auto-certification.

(B) ENTITÉ EXEMPTÉE

Les Entités Exemptées sont des entités qui sont exemptées de l'obligation de déclaration au titre de FATCA et du CRS. Les Entités Exemptées incluent notamment les « entités cotées sur des marchés publics ou leurs filiales », les « entités publiques », les « banques centrales », les « organisations internationales » et toute entité exemptée en vertu de l'IGA FATCA local.

(C) ENTITÉ NON FINANCIÈRE ACTIVE (ENF ACTIVE) (AUTRE QUE (B))

Une entité non financière est, par définition, toute entité qui n'est pas une institution financière (voir définition).

Vous devez sélectionner l'un des statuts de ENF active proposés (ENF active par raison de revenu et actifs, Organisation sans but lucratif, Autre ENF active). La section « Définitions » fournit la définition de la « ENF active par raison de revenus et actifs ».

Si la ENF active n'est pas une ENF active par raison de revenus et actifs ni une organisation sans but lucratif, veuillez cocher la case « Autre ENF active » et préciser le statut exact.

(D) ENTITÉ NON FINANCIÈRE PASSIVE (ENF PASSIVE)

Une Entité Non Financière qui n'est pas une ENF active est classée comme ENF passive, c'est-à-dire une ENF recevant un Revenu Passif (voir la définition de « Revenu passif »). Dans ce cas, vous devez compléter le tableau fourni en annexe de l'auto-certification avec les détails des Personnes détenant le Contrôle sur l'entité (définition ci-dessous).

Si le statut FATCA de l'Entité est une « NFFE passive soumise au Direct Reporting », veuillez fournir son GIIN (ou le GIIN de l'Entité Marraine (« Sponsoring Entity ») dans le cas d'une NFFE passive soumise à l'obligation de reporting direct parrainée).

4. INFORMATIONS SUR LES PERSONNES DÉTENANT LE CONTRÔLE

Si l'entité est une Entité Non Financière Passive ou s'il s'agit d'une Entité d'Investissement répondant à tous les critères énumérés à la section III, A2 du formulaire, veuillez :

- compléter le tableau de l'Annexe A de l'auto-certification, **et** ;
- vous assurer que chaque personne détenant Le Contrôle complète, signe et renvoie à Cardif Lux Vie une auto-certification pour les personnes physiques, **et** ;
- certifier soit que l'entité ne possède aucune « US Person » détenant Le Contrôle, ou que toutes les informations relatives aux « US Persons » détenant Le Contrôle sur l'entité ont bien été reprises à l'Annexe A.

6. CERTIFICATION

Toute modification susceptible de rendre ce formulaire caduque ou obsolète doit être notifiée à Cardif Lux Vie dans les 30 jours suivant ce changement de circonstances.

Ces changements sont notamment, mais sans que cette liste soit restrictive :

- une modification de l'activité principale de l'entité ;
- une modification de la/des résidence/s fiscale/s de l'entité ;
- la présence d'une Personne détenant le Contrôle ;
- un changement d'adresse ;
- un changement dans la liste des pays dont l'entité est résidente sur le plan fiscal ;
- une modification de numéro d'identification fiscale (NIF).

Enfin, veuillez dater et signer le formulaire.

ANNEXE A : LISTE DES PERSONNES DÉTENANT LE CONTRÔLE SUR L'ENTITÉ

L'Annexe A doit être complétée uniquement si l'entité est une Entité Non Financière Passive ou s'il s'agit d'une Entité d'Investissement répondant à toutes les conditions énumérées à la section 3., A2 du formulaire (la section « Définitions » ci-dessous fournit une définition des Personnes détenant le Contrôle).

Veuillez fournir tous les détails requis concernant chacune des personnes détenant le Contrôle de l'entité, y compris TOUTES les juridictions dans lesquelles la personne en question est considérée comme résidente sur le plan fiscal ainsi que son NIF (numéro d'identification fiscale) dans chacune de ces juridictions.

Si vous ne possédez pas certaines des informations requises concernant une personne détenant le Contrôle, veuillez obtenir une copie de l'auto-certification pour les personnes physiques directement auprès de cette personne détenant le Contrôle. En ce qui concerne la colonne « type de personne détenant le Contrôle », veuillez indiquer le code correspondant au rôle de la Personne détenant le Contrôle (« PC »).

CODE	RÔLE DE LA PERSONNE DÉTENANT LE CONTRÔLE
CRS801	PC de la personne morale – propriété
CRS802	PC de la personne morale – autres moyens
CRS803	PC de la personne morale – cadre supérieur
CRS804	PC de structure juridique – trust – constituant
CRS805	PC de structure juridique – trust – mandataire
CRS806	PC de structure juridique – trust – protecteur
CRS807	PC de structure juridique – trust – bénéficiaire

CODE	RÔLE DE LA PERSONNE DÉTENANT LE CONTRÔLE
CRS808	PC de structure juridique – trust – autre
CRS809	PC de structure juridique – autre – assimilé au constituant
CRS810	PC de structure juridique – autre – assimilé au mandataire
CRS811	PC de structure juridique – autre – assimilé au protecteur
CRS812	PC de structure juridique – autre – assimilé au bénéficiaire
CRS813	PC de structure juridique – autre – autre équivalent

DÉFINITIONS

ENF ACTIVE

Aux fins du présent formulaire, une ENF Active est généralement une ENF Active en raison de ses revenus et actifs (voir définition ci-dessous) ou une Organisation sans but lucratif.

L'option Autre ENF Active peut être sélectionnée si l'entité est l'une des entités suivantes :

- ENF holdings membres d'un groupe non financier ;
- ENF jeunes entreprises ;
- ENF en liquidation ou en sortie de faillite ; ou
- Centres de Trésorerie membres d'un groupe non financier.

ENF ACTIVE EN RAISON DE SES REVENUS ET ACTIFS

Une ENF Active en raison de ses revenus et actifs est une entité qui répond aux conditions suivantes :

- les revenus passifs représentent moins de 50% de ses revenus bruts pour l'année civile précédente et
- moins de 50% du pourcentage moyen pondéré de ses actifs (testés chaque trimestre) qu'elle détient sont des actifs produisant un revenu passif ou détenu aux fins de produire un revenu passif ;
- la valeur des actifs d'une ENF est déterminée sur la base de la juste valeur de marché ou de la valeur comptable des actifs reflétée dans le bilan de la ENF.

REVENU PASSIF

Vous trouverez ci-dessous une liste de revenus considérés comme passifs :

- dividendes, y compris montants substitutifs de dividendes ;
- intérêts ;
- revenus assimilés à des intérêts, et notamment les intérêts de substitution et les montants reçus en lien avec un groupe de Contrats d'assurance si les montants reçus dépendent entièrement ou partiellement de la performance de ce groupe ;
- les rentes et royalties, autres que les rentes et royalties découlant d'un commerce ou d'activités menés activement, au moins en partie, par des employés de la ENF ;
- rentes viagères ;
- le solde positif (différence entre gains et pertes) de la vente ou de l'échange d'actifs donnant naissance à un revenu passif (tel que décrit dans les 5 catégories ci-dessus) ;
- le solde positif (différence entre gains et pertes) de transactions (y compris des marchés et contrats à terme et des transactions similaires) dans des produits de base, sous réserve de certaines exceptions ;
- le solde positif (différence entre gains et pertes) de transactions en devises étrangères attribuable à toute transaction relevant de la section 988 ;
- le revenu net de contrats à principal notionnel ;
- les montants reçus au titre de Contrats d'assurance avec valeur de rachat ; ou
- les montants gagnés par une Compagnie d'assurance en lien avec ses réserves pour des Contrats d'assurance et de rentes viagères.

INSTITUTION FINANCIERE (FI)

DÉFINITION FATCA

Le terme FFI utilisé dans la terminologie FATCA désigne des institutions financières (FI) étrangères (non américaines). On distingue les types d'institutions suivants :

ÉTABLISSEMENTS DE DÉPÔT

Toute entité qui accepte des dépôts dans le cadre habituel d'une activité bancaire ou similaire.

Définition d'activités bancaires ou similaires :

- une entité est un établissement de dépôt si, dans le cours normal de ses activités avec le client, elle accepte des dépôts ou d'autres investissements similaires de fonds et se livre régulièrement à l'une ou plusieurs des activités suivantes :
 - elle accorde des prêts personnels, hypothécaires, industriels ou d'autres formes de crédit ;
 - elle achète, vend, escompte ou négocie des comptes à recevoir, des obligations de remboursement par tranches, des billets, des chèques, des effets de change, des acceptations ou autres preuves d'endettement ; Elle émet des lettres de crédit et négocie les prélèvements effectués au titre de ces lettres ;
 - elle fournit des services de trust ou des services fiduciaires ;
 - elle finance des opérations de change ;
 - elle conclut, achète ou cède des contrats de location-financement ou des actifs donnés à bail ;
- exceptions pour certains loueurs et prêteurs : une entité qui accepte uniquement des dépôts de personne à titre de garantie ou de sûreté dans le cadre de la vente ou de la location d'un bien ou d'un arrangement de financement similaire entre cette entité et la personne détenant le dépôt auprès de l'entité n'est pas considérée comme un établissement de dépôt.

ÉTABLISSEMENT GÉRANT DES DÉPÔTS DE TITRES

Toute entité dont une part substantielle de l'activité consiste à détenir des actifs financiers pour le compte d'une ou plusieurs autres personnes.

- Définition de « part substantielle de l'activité » : une entité est considérée comme un établissement gérant des dépôts de titres si le revenu brut de cette entité imputable à la détention d'actifs financiers et à des services financiers connexes est égale ou supérieure à 20% du revenu brut de l'entité pendant la période la plus courte entre :
 - la période de 3 ans se terminant le 31 décembre de l'année précédant l'année au cours de laquelle le statut est déterminé ; ou
 - la période d'existence de l'entité avant la détermination du statut.
- Revenu imputable à la détention d'actifs financiers et aux services financiers connexes : garde, tenue de compte et frais de transfert; commissions et frais gagnés pour l'exécution et la tarification de transactions sur titres ; revenu provenant de l'octroi de crédits à des clients en lien avec les actifs gardés par l'entité (ou acquis par cette extension de crédit), commissions pour la fourniture de services financiers relatifs aux actifs financiers gardés (ou dont la garde est prévue) et commissions pour les services de compensation et de règlement.

ENTITÉ D'INVESTISSEMENT

Une entité d'investissement est toute entité correspondant à l'une des trois définitions ci-dessous :

- qui, dans le cadre de ses activités, assure principalement les activités ou opérations suivantes pour ou au nom d'un client :
 - (1) transactions sur les instruments du marché monétaire (chèques, billets, certificats de dépôt, dérivés, etc.) ; devises étrangères; opérations de change, taux d'intérêt et instruments basés sur des indices; valeurs mobilières ou les marchés à terme de marchandises ;
 - (2) gestion individuelle ou collective de portefeuille ; ou
 - (3) autres opérations d'investissement, d'administration ou de gestion de fonds, d'argent ou d'actifs financiers pour le compte de tiers.
- dont le revenu brut est principalement imputable à des investissements, des réinvestissements ou au commerce d'actifs financiers et qui est gérée par une entité d'investissement, un établissement de dépôt ou de garde ou une Compagnie d'assurance (« gestion professionnelle ») ;

- qui fonctionne ou se présente comme un organisme de placement collectif, un fonds mutuel, un ETF, un fonds de capitaux privés, un fonds alternatif, un fonds de capital-risque, un fonds de LBO ou tout autre véhicule d'investissement similaire ayant pour stratégie d'investissement d'investir, de réinvestir ou de négocier des actifs financiers.

COMPAGNIES D'ASSURANCE

une entité qui :

- est une Compagnie d'assurance ou un holding membre d'un groupe affilié plus large incluant une Compagnie d'assurance ; et qui
- émet, ou se trouve dans l'obligation de faire des paiements concernant un Contrat d'assurance avec valeur de rachat ou de rente.

DÉFINITION CRS

Le CRS distingue les types d'établissements financiers suivants :

ÉTABLISSEMENTS DE DÉPÔT

Toute entité qui accepte des dépôts dans le cadre habituel d'une activité bancaire ou similaire.

- Une Entité est considérée comme ayant des « activités bancaires ou assimilées » si, dans cadre habituel de ses activités avec le client, elle accepte des dépôts ou d'autres investissements similaires de fonds et se livre régulièrement à l'une ou plusieurs des activités suivantes :
 - elle accorde des prêts personnels, hypothécaires, industriels ou d'autres formes de crédit ;
 - elle achète, vend, escompte ou négocie des comptes à recevoir, des obligations de remboursement par tranches, des billets, des chèques, des effets de change, des acceptations ou autres preuves d'endettement ;
 - elle émet des lettres de crédit et négocie les prélèvements effectués au titre de ces lettres ;
 - elle fournit des services de trust ou des services fiduciaires ;
 - elle finance des opérations de change ; ou
 - elle conclut, achète ou cède des contrats de location-financement ou des actifs donnés à bail.
- Une entité n'est pas réputée avoir des activités bancaires ou similaires si elle accepte uniquement des dépôts de personne à titre de garantie ou de sûreté dans le cadre de la vente ou de la location d'un bien ou d'un arrangement de financement similaire entre cette entité et la personne détenant le dépôt auprès de l'entité.

ÉTABLISSEMENT GÉRANT DES DÉPÔTS DE TITRES

Toute entité dont une part substantielle de l'activité consiste à détenir des actifs financiers pour le compte de tiers.

- La détention d'actifs financiers pour le compte de tiers constitue une part importante de l'activité d'une Entité si le revenu brut de cette entité imputable à la détention d'actifs financiers et à des services financiers connexes est égale ou supérieure à 20% du revenu brut de l'entité pendant la période la plus courte entre :
 - la période de 3 ans se terminant le 31 décembre (ou le dernier jour d'un exercice comptable ne correspondant pas à l'année civile) de l'année précédant l'année au cours de laquelle le calcul est effectué ; ou
 - la période d'existence de l'Entité.
- On entend par « Revenu attribuable à la détention d'actifs financiers et aux services financiers connexes » les revenus suivants : frais de garde, de tenue de compte et de virement ; commissions et frais perçus au titre de l'exécution et de la tarification des transactions sur titres concernant les actifs financiers gardés par l'Entité; revenu provenant de l'octroi de crédits à des clients en lien avec les actifs gardés par l'entité (ou acquis par cette extension de crédit), revenus perçus sur l'écart offre/demande des actifs financiers gardés; et les commissions pour la fourniture de services financiers relatifs aux actifs financiers gardés (ou dont la garde est prévue) et commissions pour les services de compensation et de règlement.
- Les Entités qui gardent des actifs financiers pour le compte de tiers, comme les banques dépositaires, les courtiers et les dépositaires centraux de titres, sont généralement considérées comme des Établissements de garde. Les Entités qui ne gardent pas d'actifs financiers pour le compte de tiers, comme les courtiers en assurance, ne sont pas des établissements gérant des dépôts de titres.

ENTITÉ D'INVESTISSEMENT

Une entité d'investissement est toute entité correspondant à l'une des deux définitions ci-dessous :

- qui exerce comme activité principale une ou plusieurs des activités ou opérations suivantes au nom ou pour le compte d'un client :
 - i) transactions sur les instruments du marché monétaire (chèques, billets, certificats de dépôt, dérivés, etc.) ; devises étrangères ; opérations de change, taux d'intérêt et instruments basés sur des indices; valeurs mobilières ou contrats à terme sur produits de base ;
 - ii) gestion individuelle ou collective de portefeuilles, ou ;
 - iii) investissement, administration ou gestion d'argent ou d'actifs financiers pour le compte de tiers, ou ;
- dont le revenu brut est principalement imputable à des investissements, des réinvestissements ou au commerce d'actifs financiers, si l'entité est gérée par une autre entité ayant qualité d'établissement de dépôt, d'établissement gérant des dépôts de titres, un Organisme d'assurance particulier ou une entité d'investissement décrite au paragraphe ci-dessus.
 - Exceptions :
 - fournir un avis d'investissement non contraignant à un client ne suffit pas à faire de l'entité une entité d'investissement.
 - toute entité répondant au critère d'entité d'investissement restera classée comme ENF active si elle appartient à l'une des catégories suivantes :
 - ENF holding et Centres de trésorerie qui sont membres d'un groupe non-financier ;
 - ENF start-up ;
 - ENF en liquidation ou en sortie de faillite.
 - une Entité d'investissement sera une ENF passive au lieu d'une FI à condition :
 - que le chiffre d'affaires brut de l'entité soit principalement attribuable à l'investissement, au réinvestissement ou au commerce d'actifs financiers ET que l'entité soit gérée par une Entité étant un Établissement de Dépôt, un Établissement de Garde, une Compagnie d'assurances spécifiée ou une Entité d'Investissement, et ;
 - que l'Entité ne soit pas une Institution Financière d'une Juridiction Participante.
 - biens immeubles :
 - une Entité dont l'activité principale porte sur l'investissement, l'administration ou la gestion d'intérêts non générateurs de dette directs dans des biens immeubles pour le compte d'autres personnes, tel qu'un type de fonds de placement immobilier, ne sera pas une Entité d'investissement.
 - cette exception couvre les entités immobilières et de leasing, mais pas les fonds de fonds de biens immeubles.

COMPAGNIES D'ASSURANCE

Toute Entité qui est un organisme d'assurance (ou la société holding d'un organisme d'assurance) qui émet un Contrat d'assurance avec valeur de rachat ou un Contrat de rente ou est tenu d'effectuer des versements afférents à ce Contrat.

SPECIFIED US PERSON

CONCEPT FATCA

Une Specified US Person est toute personne des États-Unis autre qu'une Nonspecified US Person.

NON-SPECIFIED US PERSON

CONCEPT FATCA

Une Non-specified US Person est toute personne des États-Unis qui répond à l'une des définitions suivantes :

- une entreprise dont les titres sont régulièrement négociés sur un ou plusieurs marchés de titres établis ou une filiale de société cotée en Bourse ;
- toute organisation exonérée d'impôt au titre de la section 501(a) IRC ou un plan de retraite individuel tel que défini à la section 7701(a)(37) IRC ;

- les États-Unis ou toute agence ou tout organe entièrement qui leur est entièrement rattaché ;
- tout État, le District de Columbia, toute possession des États-Unis, toute subdivision politique de tous les territoires sus-mentionnés, ou toute agence ou tout organe qui leur est entièrement rattaché ;
- toute banque telle que définie à la section 581 IRC ;
- tout fonds de placement immobilier tel que défini à la section 856 IRC ;
- toute société d'investissement réglementée telle que définie à la section 851 ou toute entité enregistrée auprès de la Securities Exchange Commission en vertu de l'Investment Company Act de 1940 (15 U.S.C. 80a-64) ;
- tout « common trust fund » tel que défini à la section 584(a) IRC ;
- tout trust exonéré d'impôt au titre de la section 664(c) IRC ou décrit à la section 4947(a)(1) IRC ;
- tout courtier sur titres, marchandises ou instruments financiers dérivés (y compris les contrats à principal notionnel, les marchés et contrats à terme et les options) enregistré en tant que tel selon les lois des États-Unis ou de n'importe quel État, et ;
- un courtier tel que défini à la section 6045(c) et §1.6045-1(a)(1) IRC ;
- ajout des trusts exonérés d'impôt en vertu du plan de la section 403(b) ou de la section 457(g).

ENTITÉ NON FINANCIÈRE PASSIVE (ENF PASSIVE)

Une ENF Passive est une Entité qui n'est ni un établissement financier, ni une ENF Active.

NFFE SOUMISE AU REPORTING DIRECT

Une NFFE soumise au reporting direct est une NFFE qui a décidé de faire un reporting directement à l'IRS dans le cadre du FATCA.

Une NFFE soumise au reporting direct est traitée comme un bénéficiaire exempté au titre de FATCA. Elle sera tenue de déterminer, et de communiquer directement à l'IRS, certaines informations concernant ses propriétaires importants, directs ou indirects, aux États-Unis.

La NFFE sera également tenue de s'enregistrer auprès de l'IRS pour obtenir un numéro d'identification d'intermédiaire global (Global Intermediary Identification Number, GIIN).

ENTREPRISE ET FILIALE COTÉE EN BOURSE

DÉFINITION FATCA

Les titres d'une entreprise sont **négociés régulièrement** sur un ou plusieurs marchés boursiers réglementés pour l'année civile si :

- une ou plusieurs classes d'actions de la société, représentant ensemble plus de 50% du total des droits de vote de toutes les classes d'actions de cette société et de la valeur totale des actions de cette société sont cotées sur ce ou ces marchés au cours de l'année civile précédente, et ;
- en ce qui concerne chacune des classes utilisées pour passer le seuil des 50%
 - ces classes sont négociées, autrement qu'en quantités de minimis, sur ce ou ces marchés pendant au moins 60 jours au cours de l'année civile précédente, et ;
 - le nombre total d'actions de chaque classe négociées sur ce ou ces marchés au cours de l'année précédente représente au moins 10% du nombre total d'actions en circulation de cette classe au cours de l'année civile précédente.

Une filiale d'une entreprise cotée en Bourse est toute entreprise membre du même EAG qu'une entreprise cotée en Bourse.

Il existe des règles spéciales pour **l'exigence de négociation régulière**.

- Année de l'introduction en Bourse :
 - pour l'année civile au cours de laquelle une entreprise lance une introduction en Bourse d'une ou plusieurs classes d'actions en vue de leur négociation sur un ou plusieurs marchés boursiers réglementés, les titres sont négociés régulièrement dans des quantités supérieures aux quantités de minimis pendant 1/6 des jours restants après la date d'introduction au cours du trimestre de l'introduction, et au moins pendant 15 jours de chaque trimestre restant de l'année civile ;
 - si une entreprise lance une introduction en Bourse d'une ou plusieurs classes d'actions au quatrième trimestre d'une année civile, les titres sont négociés régulièrement sur ce marché de titres établi, en quantités supérieures aux quantités de minimis, pendant au moins 1/6 des jours restants dans le trimestre après l'introduction en Bourse ou pendant 5 jours, la valeur la plus élevée étant choisie.
- Classes d'actions considérées comme répondant à l'exigence de négociation régulière :
 - une classe d'action répond à l'exigence de négociation pour une année civile si les titres sont négociés au cours de cette année sur un marché de titres établi situé aux États-Unis et si elle fait régulièrement l'objet de cotations par les négociants qui font un marché pour cette action ;
 - un négociant fait un marché pour une action uniquement s'il propose régulièrement et activement d'acheter et de vendre, et s'il achète et vend effectivement les titres à des clients qui ne sont pas des personnes liées au négociant dans le déroulement ordinaire d'une transaction ou d'un marché.
- Règle anti-abus :
 - toute transaction réalisée dans le but principal de répondre à l'exigence de négociation régulière est ignorée ;
 - en outre, une classe d'actions n'est pas considérée comme négociée régulièrement s'il existe un schéma de transactions réalisées pour répondre aux exigences de négociation ;
 - de même, la règle spéciale relative à l'année de l'introduction en Bourse ne s'applique pas à l'introduction en Bourse d'une action dont l'un des principaux objectifs est de donner à cette classe d'actions le statut d'une action négociée régulièrement dans le cadre des exigences réduites de négociation régulière pour l'année civile de l'introduction en Bourse (la satisfaction ou non des exigences de négociation régulière au cours de l'année civile suivant immédiatement celle de l'introduction en Bourse sera prise en compte).

DÉFINITION CRS

Les titres d'une entreprise sont **négociés régulièrement** sur un ou plusieurs marchés boursiers réglementés pour l'année civile si :

- une action est « négociée régulièrement » s'il existe un volume significatif de négociation de l'action sur une base régulière. On entend par « marché boursier réglementé » un marché officiellement reconnu et supervisé par une autorité publique dans laquelle se trouve le marché, et qui a une valeur annuelle importante d'actions négociées sur ce marché.
- en ce qui concerne chaque classe d'actions de l'entreprise, il existe un « volume significatif de négociation de l'action sur une base régulière » si :
 - chacune de ces classes est négociée, autrement qu'en quantités de minimis, sur un ou plusieurs marchés boursiers réglementés pendant au moins 60 jours ouvrables au cours de l'année civile précédente, et ;
 - le nombre total d'actions de chaque classe négociées sur ce ou ces marchés au cours de l'année précédente représente au moins 10% du nombre total d'actions en circulation de cette classe au cours de l'année civile précédente.
- une classe d'action est généralement traitée comme répondant à l'exigence de négociation régulière pour une année civile si l'action est négociée au cours de cette année sur un marché de titres établi et si elle fait régulièrement l'objet de cotations par les négociants qui font un marché pour cette action. Un négociant fait un marché pour une action uniquement s'il propose régulièrement et activement d'acheter et de vendre, et s'il achète et vend effectivement l'action à des clients qui ne sont pas des personnes liées au négociant dans le déroulement ordinaire d'un marché ;
- un marché possède une « valeur annuelle significative d'actions négociées sur le marché » si la valeur annuelle des actions échangées sur ce marché (ou son prédécesseur) a dépassé 1.000.000.000 USD au cours de chacune des trois années civiles précédant immédiatement l'année civile pour laquelle ce statut est déterminé. Si un marché possède plusieurs niveaux auxquels des actions peuvent être cotées ou négociées séparément, chacun de ces niveaux doit être traité comme un marché séparé.

PERSONNES DÉTENANT LE CONTRÔLE

Le terme « Personnes détenant le Contrôle » désigne les personnes physiques qui exercent un contrôle sur l'entité.

Le terme « Personnes détenant le Contrôle » doit être interprété d'une manière conforme aux recommandations du groupe de travail sur l'action financière :

- (i) personnes physiques possédant une participation ultime de contrôle (propriétaire bénéficiaire) dans une personne morale, et ;
- (ii) en cas de doute sous (i), les personnes physiques (éventuelles) qui exercent le contrôle sur la personne morale ou l'accord par d'autres moyens ;
- (iii) si aucune personne physique n'est identifiée sous (i) ou (ii) ci-dessus, la personne physique concernée occupant la fonction de cadre dirigeant principal.

Intérêt de participation de contrôle :

- dépend de la structure de détention de la compagnie ;
- se base habituellement sur un seuil, par ex. toute personne possédant plus d'un certain pourcentage de l'entreprise ;
- typiquement, en matière de lutte contre le blanchiment d'argent (AML), une approche basée sur le risque est utilisée.

Dans le cas d'un trust, le terme Personne détenant le Contrôle désigne le constituant, le ou les trustees, la ou les personnes chargées de surveiller le trustee le cas échéant), les bénéficiaires ou classes de bénéficiaires et toute autre personne physique détenant un contrôle ultime effectif sur le trust. Dans le cas d'une construction juridique autre qu'un trust, l'expression désigne les personnes dont la situation est équivalente ou analogue.

JURIDICTIONS PARTICIPANTES CRS ET FACTA

CRS

Le site de l'OECD fait état des engagements des pays envers le CRS : <http://www.oecd.org/tax/transparency>.

Dans tous les cas, un renvoi aux directives nationales (si existantes) déterminant si un pays doit être considéré comme une juridiction participante devra être réalisé.

FATCA-IGA

Le site du « Treasury » américain donne un aperçu des IGA en force : <http://www.treasury.gov/resource-center/tax-policy>.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See <i>Specific Instructions</i> on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person	Date
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General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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

Form **W-8BEN-E**

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
► Go to www.irs.gov/FormW8BENE for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:**Part I Identification of Beneficial Owner**

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

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

- 4** Chapter 3 Status (entity type) (Must check one box only):
- | | |
|---|---|
| ☐ Corporation | ☐ Partnership |
| ☐ Simple trust | ☐ Tax-exempt organization |
| ☐ Central Bank of Issue | ☐ Complex trust |
| ☐ Grantor trust | ☐ Private foundation |
| ☐ Disregarded entity | ☐ Estate |
| ☐ International organization | ☐ 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 (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). | ☐ Nonreporting IGA FFI. Complete Part XII. |
| ☐ Participating FFI. | ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. |
| ☐ Reporting Model 1 FFI. | ☐ International organization. Complete Part XIV. |
| ☐ Reporting Model 2 FFI. | ☐ Exempt retirement plans. Complete Part XV. |
| ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. | ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI. |
| ☐ Sponsored FFI. Complete Part IV. | ☐ Territory financial institution. Complete Part XVII. |
| ☐ Certified deemed-compliant nonregistering local bank. Complete Part V. | ☐ Excepted nonfinancial group entity. Complete Part XVIII. |
| ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. | ☐ Excepted nonfinancial start-up company. Complete Part XIX. |
| ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. | ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. |
| ☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII. | ☐ 501(c) organization. Complete Part XXI. |
| ☐ Certain investment entities that do not maintain financial accounts. Complete Part IX. | ☐ Nonprofit organization. Complete Part XXII. |
| ☐ Owner-documented FFI. Complete Part X. | ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. |
| ☐ Restricted distributor. Complete Part XI. | ☐ 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. 59689N

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**b** Foreign TIN**c** 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.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any)**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):☐ Government☐ Tax-exempt pension trust or pension fund☐ Other tax-exempt organization☐ Publicly traded corporation☐ Subsidiary of a publicly traded corporation☐ Company that meets the ownership and base erosion test☐ Company that meets the derivative benefits test☐ Company with an item of income that meets active trade or business test☐ Favorable discretionary determination by the U.S. competent authority received☐ No LOB article in treaty☐ Other (specify Article and paragraph): _____**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).**15** **Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph _____

of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____

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

Part IV Sponsored FFI**16** Name of sponsoring entity: _____**17** **Check whichever box applies.**☐ I certify that the entity identified in Part I:

• Is an investment entity;

• Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**

• Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

• Is a controlled foreign corporation as defined in section 957(a);

• Is not a QI, WP, or WT;

• Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**

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Page **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;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VI Certified Deemed-Compliant FFI with Only Low-Value 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 futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**20** Name of sponsoring entity: _____**21** ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment 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 (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial 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(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

Part X Owner-Documented FFI

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

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

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

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

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

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

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

Part XI Restricted Distributor

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

Check box 25b or 25c, whichever applies.

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

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

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Part XII Nonreporting IGA FFI26 ☐ 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 Issue27 ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).b ☐ I certify that the entity identified in Part I:

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

Part XV Exempt Retirement Plans

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

29a ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

b ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**

(i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;

(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));

(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**

(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

Part XV Exempt Retirement Plans (continued)

- d** ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e** ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

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

Part XVII Territory Financial Institution

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

Part XVIII Excepted Nonfinancial Group Entity

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

Part XIX Excepted Nonfinancial Start-Up Company

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

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

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

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Page **7****Part XXI 501(c) Organization****35** ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization**36** ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**Check box 37a or 37b, whichever applies.****37a** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
- The name of the securities market on which the stock is regularly traded is _____.

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

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

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

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

Part XXVI Passive NFFE**40a** ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.**Check box 40b or 40c, whichever applies.****b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or****c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

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Page **8****Part XXVII Excepted Inter-Affiliate FFI****41** ☐ I certify that the entity identified in Part I:

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

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)**42** Name of sponsoring entity: _____**43** ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.**Part XXIX Substantial U.S. Owners of Passive NFFE**

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

Name	Address	TIN

Part XXX Certification

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

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

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

Sign Here

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

CARDIF LUX VIE Société Anonyme

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