

# FATCA & CRS

AUTO-CERTIFICAÇÃO PARA PESSOAS COLECTIVAS



**CARDIF LUX VIE**  
BNP PARIBAS GROUP



# FATCA & CRS

## AUTO-CERTIFICAÇÃO PARA PESSOAS COLECTIVAS

Os regulamentos fiscais e, em particular, a FATCA e os regulamentos para aplicação da norma relativa à troca automática de informações de contas financeiras em matéria fiscal da OCDE («Norma Comum de Comunicação» ou «CRS») exigem que a Cardif Lux Vie recolha informações relativas à residência fiscal e à nacionalidade de todos os Tomadores do Seguro.

Este formulário destina-se a recolher as informações exigidas. Agradecemos o favor de preencher **todas** as secções abaixo e de fornecer todas as informações adicionais ou documentos eventualmente solicitados. Em caso de alteração de alguma das informações constantes do presente formulário, deverá apresentar uma nova auto-certificação com as informações corretas no prazo de 30 dias após a alteração dessas circunstâncias.

O documento «Instruções» em anexo contém informações adicionais sobre a forma como deverá preencher este formulário. Para qualquer outra questão deverá contactar o seu consultor fiscal ou a autoridade fiscal local. Se é uma pessoa singular, preencha o formulário de auto-certificação para pessoas singulares.

### 1. IDENTIFICAÇÃO

Número do Contrato/do Formulário de de subscrição: .....

Designação social da pessoa colectiva: .....

País de constituição ou de estabelecimento: .....

#### ENDEREÇO PERMANENTE

Endereço: ..... N.º: .....

Código Postal: ..... Cidade: .....

Província: ..... Estado: .....

País: .....

### 2. RESIDÊNCIA FISCAL

Indique no quadro abaixo **TODOS** os países onde a pessoa colectiva é considerada residente para efeitos fiscais e os respetivos NIF («Número de Identificação Fiscal») nesses países.

| PAÍS DE RESIDÊNCIA FISCAL | DESDE (DD/MM/AAAA) <sup>1</sup> | NÚMERO(S) DE IDENTIFICAÇÃO FISCAL (NIF) <sup>1</sup> |
|---------------------------|---------------------------------|------------------------------------------------------|
|                           |                                 |                                                      |
|                           |                                 |                                                      |
|                           |                                 |                                                      |

<sup>1</sup>- Indique «N/A» se o país de residência não emitir NIF. O seu NIF luxemburguês não é obrigatório. Para mais informações sobre NIF: [https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html).

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| <b>A PESSOA COLECTIVA FOI CONSTITUÍDA, REGISTADA OU ESTÁ SEDIADA NOS ESTADOS UNIDOS?</b>                                                                                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/> Sim <input type="checkbox"/> Não |
| <b>Em caso afirmativo:</b> <ul style="list-style-type: none"> <li>- Preencha igualmente um formulário W-9 IRS e</li> <li>- Indique se a entidade é: <ul style="list-style-type: none"> <li><input type="checkbox"/> uma "Specified US Person" nos termos da FATCA</li> <li><input type="checkbox"/> uma "Non-specified US Person" nos termos da FATCA</li> </ul> </li> <li>- A secção III apenas deve ser considerada para efeitos de classificação CRS</li> </ul> |                                                           |

|                          | <b>CÓDIGO INTERNO</b> |
|--------------------------|-----------------------|
| Specified US Person:     | USSP                  |
| Non-specified US Person: | USNS                  |

### 3. ESTATUTOS FATCA E CRS

Indique o estatuto da pessoa colectiva assinalando abaixo apenas um tipo de entidade e forneça as informações solicitadas relativas ao estatuto selecionado.

☐ **(A) INSTITUIÇÃO FINANCEIRA (FI) CRS**  
**INSTITUIÇÃO FINANCEIRA ESTRANGEIRA**  
**(FFI «FOREIGN FINANCIAL INSTITUTION») FATCA**

|                        | <b>CÓDIGO INTERNO</b> |
|------------------------|-----------------------|
| Financial Institution: | FIIN                  |

| <b>A1 - TIPO DE INSTITUIÇÃO FINANCEIRA FATCA (ASSINALE APENAS UMA CAIXA)</b>                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                   |  |                       |                     |      |                         |      |                                 |      |             |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|---------------------|------|-------------------------|------|---------------------------------|------|-------------|------|
| <input type="checkbox"/> FFI Participante - Indique o respetivo Número de Identificação de Intermediário Global (GIIN): .....<br><input type="checkbox"/> IGA FFI não declarante (incluindo os Fundos de pensões isentos)<br><input type="checkbox"/> FFI não participante (NPFFI)<br><input type="checkbox"/> Outra FFI (p. ex. FFI considerada compatível, FFI patrocinadora...):<br>Deverá apresentar ainda um formulário W-8 IRS. | <table border="1"> <thead> <tr> <th></th> <th><b>CÓDIGO INTERNO</b></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> |  | <b>CÓDIGO INTERNO</b> | Participating FFI : | FIPA | Non-Reporting IGA FFI : | FINR | Non-Participating FFI (NPFFI) : | FINP | Other FFI : | FIOT |
|                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>CÓDIGO INTERNO</b>                                                                                                                                                                                                                                                                                                                             |  |                       |                     |      |                         |      |                                 |      |             |      |
| Participating FFI :                                                                                                                                                                                                                                                                                                                                                                                                                   | FIPA                                                                                                                                                                                                                                                                                                                                              |  |                       |                     |      |                         |      |                                 |      |             |      |
| Non-Reporting IGA FFI :                                                                                                                                                                                                                                                                                                                                                                                                               | FINR                                                                                                                                                                                                                                                                                                                                              |  |                       |                     |      |                         |      |                                 |      |             |      |
| Non-Participating FFI (NPFFI) :                                                                                                                                                                                                                                                                                                                                                                                                       | FINP                                                                                                                                                                                                                                                                                                                                              |  |                       |                     |      |                         |      |                                 |      |             |      |
| Other FFI :                                                                                                                                                                                                                                                                                                                                                                                                                           | FIOT                                                                                                                                                                                                                                                                                                                                              |  |                       |                     |      |                         |      |                                 |      |             |      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| <b>A2 - A PESSOA COLECTIVA É UMA ENTIDADE DE INVESTIMENTO CUJO RENDIMENTO BRUTO PROVÉM PRINCIPALMENTE DE ATIVIDADES DE INVESTIMENTO, REINVESTIMENTO OU NEGOCIAÇÃO DE ATIVOS FINANCEIROS E É GERIDA POR UMA FI?</b>                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Sim <input type="checkbox"/> Não |
| <p>- Em caso afirmativo, pelo menos um dos países de residência fiscal indicado na Secção II não é uma jurisdição participante na Norma Comum de Comunicação (CRS)? (Para a lista das jurisdições participantes: <a href="http://www.oecd.org/tax/exchange-of-tax-information/MCAA-Signatories.pdf">http://www.oecd.org/tax/exchange-of-tax-information/MCAA-Signatories.pdf</a>)</p> <p>Em caso afirmativo, a entidade é considerada uma ENF Passiva nos termos da CRS, sendo conveniente preencher a secção 4 e o quadro do Anexo A.</p> |                                                           |

☐ Sim ☐ Não

☐ (B) ENTIDADE ISENTA DE CRS  
ENTIDADE ESTRANGEIRA NÃO FINANCEIRA ATIVA FATCA (NFFE ATIVA)

CÓDIGO  
INTERNO

Exempted Entity : EXAM  
Active Non-Financial Foreign Entity : NFAC

## TIPO DE ENTIDADE PESSOA COLECTIVA ISENTA (CLASSIFICAÇÃO ENQUANTO «ACTIVE NFFE» SEGUNDO O IGA FATCA)

- ☐ Empresa cotada num mercado público ou filial de uma empresa cotada num mercado público  
Indique uma bolsa de valores onde a ação é transacionada regularmente: .....
- ☐ Entidade governamental (ou as respetivas entidades detidas a 100 %)
- ☐ Banco central (ou as respetivas entidades detidas a 100 %)
- ☐ Organização internacional (ou as respetivas entidades detidas a 100 %)
- ☐ Entidade isenta ao abrigo do IGA FATCA local (indicar o estatuto exato): .....

☐ (C) ENTIDADE NÃO FINANCEIRA ATIVA CRS (ENF ATIVA)  
ENTIDADE ESTRANGEIRA NÃO FINANCEIRA ATIVA FATCA (NFFE ATIVA)

CÓDIGO  
INTERNO

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

## TIPO DE ENF ATIVA (DIFERENTE DE (B))

- ☐ ENF Ativa com base nos rendimentos e ativos
- ☐ Organização sem fins lucrativos
- ☐ Outra ENF Ativa (indicar o estatuto exato): .....

☐ (D) ENTIDADE NÃO FINANCEIRA PASSIVA CRS (ENF PASSIVA)  
ENTIDADE ESTRANGEIRA NÃO FINANCEIRA PASSIVA FATCA  
(NFFE PASSIVA)

CÓDIGO  
INTERNO

Passive Non-Financial Entity : NFPA

- Preencha a secção 4 e o quadro do Anexo A,
- Se a Entidade for uma NFFE Passiva sujeita a «Direct Reporting» FATCA, forneça o respetivo GIIN:

.....

(Se a NFFE Passiva sujeita a «Direct Reporting» não tiver GIIN, deverá apresentar um formulário W-8BEN-E IRS adicional).

#### 4. INFORMAÇÕES SOBRE AS PESSOAS QUE DETENHAM O CONTROLO

No quadro **do Anexo A**, indique as pessoas que controlam a pessoa colectiva se esta satisfizer um dos seguintes critérios:

- Entidade Não Financeira Passiva (**Estatuto D da secção 3**)
- Entidade de investimento que satisfaz todos os critérios da caixa A2 anterior e que, por isso, é considerada uma ENF Passiva nos termos da CRS.

Além disso, confirme se cada uma das Pessoas que detenham o controlo preencheu, assinou e devolveu à Cardif Lux Vie uma auto-certificação para pessoas singulares.

Se a Entidade for uma ENF Passiva (Estatuto D da secção 3), assinale uma das duas caixas abaixo:

- ☐ Certifico (Certificamos) que a pessoa colectiva não integra qualquer "US Person" (Pessoa dos Estados Unidos) que detenha o controlo
- ☐ Certifico (Certificamos) que o nome, endereço e NIF de cada uma das "US Persons" (Pessoas dos Estados Unidos) que detenha o controlo da pessoa colectiva constam do quadro do Anexo A.

|                                                             | CÓDIGO INTERNO |
|-------------------------------------------------------------|----------------|
| Passive Non-Financial Foreign Entity without US ownership : | NFPN           |
| Passive Non-Financial Foreign Entity with US ownership :    | NFPU           |

#### 5. PROTEÇÃO DOS DADOS PESSOAIS E CONFIDENCIALIDADE

Para cumprir as suas obrigações decorrentes da legislação e regulamentos do Luxemburgo e dos acordos internacionais em matéria de troca de informações fiscais (nomeadamente, o acordo intergovernamental FATCA entre o Luxemburgo e os Estados Unidos da América (IGA Modelo 1)), a Cardif Lux Vie e o responsável pelo tratamento de dados poderão ser obrigados a recolher, processar e divulgar dados pessoais e informações relativas ao(s) seu(s) Contrato(s) à autoridade fiscal nacional (Administration des Contributions Directes) que, por sua vez, poderá fornecer essas informações ao(s) país(es) de residência para efeitos fiscais.

As informações exigidas são obrigatórias. O não preenchimento deste formulário poderá impedir a Cardif Lux Vie de processar o seu pedido de subscrição.

Os dados pessoais fornecidos neste formulário são recolhidos, processados e divulgados de acordo com o Folheto Informativo sobre a «Proteção de Dados» que poderá consultar em : <https://cardifluxvie.com/legal-information>

Em conformidade com o Regulamento Geral de Proteção de Dados (UE) n.º 2016-679, poderá aceder aos seus dados e, se necessário, corrigi-los. Para exercer esse direito, escreva para/contacte a Cardif Lux Vie através do seguinte endereço: 23-25 avenue de la Porte-Neuve, LU-2227 Luxembourg.

## 6. CERTIFICAÇÃO

A pessoa colectiva declara ter analisado as informações fornecidas neste formulário e que, tanto quanto é do seu conhecimento e convicção, as mesmas são exatas, rigorosas e completas.

A pessoa colectiva compromete-se a informar de imediato a Cardif Lux Vie de qualquer alteração de circunstâncias que possa pôr em causa a validade das informações aqui contidas e a fornecer à Cardif Lux Vie uma nova auto-certificação no prazo de 30 dias após a alteração dessas circunstâncias.

A pessoa colectiva compromete-se a informar cada Pessoa que detenha o controlo de que os seus dados pessoais, conforme indicado no Anexo A, são recolhidos, processados e divulgados nos termos do referido na secção 5 acima.

### ASSINATURA(S)

Feito em:.....

Em: ..... / ..... / .....

Apelido(s) (em maiúsculas): .....

Nome(s) (em maiúsculas): .....

Na qualidade de: .....

Representante Autorizado 1<sup>1</sup>

Feito em:.....

Em: ..... / ..... / .....

Apelido(s) (em maiúsculas): .....

Nome(s) (em maiúsculas): .....

Na qualidade de: .....

Representante Autorizado 2<sup>1</sup>

### ANEXOS:

- Formulários W-9 e W-8BEN-E
- Anexo A – Lista das pessoas que detenham o controlo da Entidade

1- Se a entidade pessoa colectiva apenas ficar obrigada por uma assinatura conjunta, este formulário deverá ser assinado conjuntamente por dois representantes autorizados, no mínimo.

ANEXO A

LISTA DAS PESSOAS QUE DETENHAM O CONTROLO DA ENTIDADE

As instruções do formulário apresentam uma descrição detalhada sobre a lista das Pessoas que exercem o controlo a incluir neste quadro. Se necessário, junte páginas suplementares.

| APELIDO(S) | NOME(S) | TIPO DE PESSOAS QUE DETENHAM O CONTROLO <sup>1</sup> | ENDEREÇO | DATA DE NASCIMENTO (DD/MM/AAAA) | LOCAL DE NASCIMENTO | PAÍS DE RESIDÊNCIA FISCAL (OU CIDADANIA NO CASO DOS ESTADOS UNIDOS) <sup>2</sup> | NIF <sup>2</sup> |
|------------|---------|------------------------------------------------------|----------|---------------------------------|---------------------|----------------------------------------------------------------------------------|------------------|
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |
|            |         |                                                      |          |                                 |                     |                                                                                  |                  |

1- Nas instruções anexas, consulte a lista dos tipos de Pessoas que exercem o controlo e indique o código correspondente.  
2- Indique TODAS as residências fiscais das Pessoas que exercem o controlo e respetivos NIF.

# INSTRUÇÕES AUTO-CERTIFICAÇÃO FATCA & CRS

## PESSOAS COLECTIVAS

### 1. IDENTIFICAÇÃO

Introduza a designação social do beneficiário efetivo para o qual é exigida esta auto-certificação. Indique o país de constituição ou criação e o endereço de residência. Trata-se do endereço no país onde a pessoa colectiva é considerada residente para efeitos fiscais.

Se a pessoa colectiva não tiver residência fiscal em nenhum país, indique o endereço onde está localizada a sede social.

### 2. RESIDÊNCIA FISCAL

Indique a lista dos países onde a pessoa colectiva é considerada residente para efeitos fiscais ao abrigo da legislação fiscal nacional e os números de identificação fiscal (NIF) nesses países.

Para mais informações sobre NIF: [https://ec.europa.eu/taxation\\_customs/tin/tinByCountry.html](https://ec.europa.eu/taxation_customs/tin/tinByCountry.html). Se o país não tiver atribuído NIF aos seus contribuintes, indique "N/A" para "Não aplicável".

Se a pessoa colectiva tiver sido constituída, criada ou for residente nos Estados Unidos, deverá apresentar, juntamente com a sua auto-certificação, uma declaração de retenção na fonte (W-9). Não é obrigatório fornecer o NIF na auto-certificação, uma vez que este código constará do formulário W-9. Em seguida, é-lhe solicitado que declare se a pessoa colectiva é considerada uma "Specified US Person" ou uma "Non-specified US Person".

Para a definição destes termos, consulte a secção "Definições" abaixo.

### 3. ESTATUTOS FATCA E CRS

Com base na atividade principal da Pessoa colectiva, convém seleccionar os estatutos CRS e FATCA corretos. A auto-certificação estabelece uma distinção entre 4 categorias principais:

- **Instituição Financeira (Financial Institution, FI)** - ser-lhe-á solicitado que forneça outros dados sobre o estatuto FATCA da FI;
- **Entidade Isenta** - é necessário indicar o tipo de Entidade Isenta;
- **Entidade Não Financeira Ativa (ENF Active)** - é necessário indicar o tipo de ENF Ativa;
- **Entidade Não Financeira Passiva (ENF Passive)** - será necessário fornecer a lista de Pessoas que detêm uma participação de controlo.

No formulário, assinale a caixa correspondente a um dos 4 estatutos anteriores e forneça as informações solicitadas relativas a esse estatuto (como o subestatuto da Entidade).

Na maioria dos casos, em termos de IGA FATCA e CRS são usadas definições uniformes. Caso contrário, o texto abaixo fornece simultaneamente as definições FATCA e CRS.

#### (A) INSTITUIÇÃO FINANCEIRA (FI)

As Instituições Financeiras são entidades abrangidas por uma das 4 categorias abaixo (ver secção Definições para mais informações):

- **Instituições depositárias**
- **Sociedades gestoras de depósitos de títulos**
- **Entidade de investimento**
- **Empresas de seguros**

Se a Entidade corresponder a um dos tipos de FI acima referidos, indique o respetivo estatuto FATCA.

- Para uma **FFI participante**, indique o respetivo GIIN no espaço fornecido para o efeito. Foi-lhe atribuído pelo IRS um GIIN (Global Intermediary Identification Number) ou Número de Identificação de Intermediário Global, no final do processo de registo no portal do IRS;
- Uma **IGA FFI não declarante** é uma instituição financeira num país que tenha subscrito um IGA, isenta do requisito de declaração e não obrigada a registo no IRS em países que tenham subscrito um IGA 1. Nos países que tenham subscrito um IGA2, estas entidades devem registar-se no IRS;
- Uma **FFI não participante (NPFFI)** é uma instituição financeira não americana que não aderiu à FATCA e que será sinalizada como tal ao IRS ou às autoridades fiscais locais;
- **Para todos os outros estatutos FFI**, e com base nas exigências específicas, deverá apresentar, juntamente com a sua auto-certificação, uma declaração de retenção na fonte W-9.

#### (B) ENTIDADE ISENTA

As Entidades Isentas são entidades isentas do requisito de declaração no âmbito da FATCA e da CRS. As Entidades Isentas incluem, nomeadamente, as «entidades cotadas em mercados públicos ou respetivas filiais», as «entidades governamentais», os «bancos centrais», as «organizações internacionais» e as entidades isentas ao abrigo do IGA FATCA local.

#### (C) ENTIDADE NÃO FINANCEIRA ATIVA (ENF ACTIVE) (DIFERENTE DE (B))

Uma entidade não financeira é, por definição, qualquer entidade que não seja uma instituição financeira (ver definição).

Deverá seleccionar um dos estatutos sugeridos de ENF Ativas (ENF Ativa com base nos rendimentos e ativos, Organização sem fins lucrativos, Outra ENF Ativa). A secção «Definições» contém a definição de «ENF Ativa com base em rendimentos e ativos».

Se a ENF Ativa não for uma ENF Ativa com base em rendimentos e ativos, nem uma organização sem fins lucrativos, assinale a caixa «Outra ENF Ativa» e especifique o estatuto correto.

#### (D) ENTIDADE NÃO FINANCEIRA PASSIVA (ENF PASSIVE)

Uma Entidade Não Financeira que não seja uma ENF Ativa é classificada como uma ENF Passiva, ou seja, uma ENF que recebe um Rendimento Passivo (ver definição de «Rendimento Passivo»). Neste caso, deve preencher o quadro anexo à auto-certificação com os dados das Pessoas que detêm uma participação de controlo da entidade (definição abaixo).

Se o estatuto FATCA da Entidade for «NFFE Passiva sujeita a Direct Reporting», forneça o respetivo GIIN (ou o GIIN da Entidade Patrocinadora («Sponsoring Entity»)) no caso de uma NFFE Passiva sujeita à obrigação de «Direct Reporting» patrocinada).

### 4. INFORMAÇÕES SOBRE AS PESSOAS QUE DETENHAM O CONTROLO

Se a pessoa colectiva for uma Entidade Não Financeira Passiva ou uma Entidade de Investimento que satisfaça todos os critérios definidos na secção III, A2 do formulário:

- preencha o quadro do Anexo A da auto-certificação, e
- confirme se cada uma das Pessoas que detenham o controlo preencheu, assinou e devolveu à Cardif Lux Vie uma auto-certificação para pessoas singulares, e
- certifique-se de que a pessoa colectiva não integra qualquer «US Person» que exerça o controlo, e que as informações relativas às «US Persons» que detenham o controlo da pessoa colectiva constam do Anexo A.

## 6. CERTIFICAÇÃO

Qualquer alteração suscetível de tornar este formulário caduco ou obsoleto deve ser comunicada à Cardif Lux Vie no prazo de 30 dias após a alteração dessas circunstâncias.

Essas alterações incluem, entre outras:

- alteração da atividade principal da entidade;
- alteração da(s) residência(s) fiscal(is) da entidade;
- presença de uma Pessoa que detenha o controlo;
- mudança de endereço;
- alteração da lista de países onde a pessoa colectiva é residente para efeitos fiscais;
- alteração do número de identificação fiscal (NIF).

Por último, date e assine o formulário.

### ANEXO A: LISTA DAS PESSOAS QUE DETENHAM O CONTROLO DA PESSOA COLECTIVA

O Anexo A apenas deve ser preenchido se a pessoa colectiva for uma Entidade Não Financeira Passiva ou uma Entidade de Investimento que satisfaça todas as condições enumeradas na secção 3, A2 do formulário (a secção «Definições» abaixo fornece uma definição de Pessoas que detenham o controlo).

Forneça todos os dados solicitados relativos a cada uma das pessoas que detenham o controlo da pessoa colectiva, incluindo TODAS as jurisdições onde a pessoa em causa é considerada residente para efeitos fiscais e o respetivo NIF (número de identificação fiscal) em cada uma dessas jurisdições.

Se não tiver algumas das informações pedidas sobre uma pessoa que detenha o controlo, solicite uma cópia da auto-certificação para pessoas singulares diretamente à pessoa que exerça o controlo.

No que se refere à coluna «tipo de pessoa que detenha o controlo», indique o código correspondente ao cargo da Pessoa que detenha Controlo («PC»).

| CÓDIGO | CARGO DA PESSOA QUE DETENHA O CONTROLO                                                   |
|--------|------------------------------------------------------------------------------------------|
| CRS801 | PC da pessoa coletiva – propriedade                                                      |
| CRS802 | PC da pessoa coletiva – outros meios                                                     |
| CRS803 | PC da pessoa coletiva – quadro superior                                                  |
| CRS804 | PC de estrutura jurídica - fundo fiduciário (trust) – fundador (settlor)                 |
| CRS805 | PC de estrutura jurídica - fundo fiduciário (trust) - administrador fiduciário (trustee) |
| CRS806 | PC de estrutura jurídica - fundo fiduciário (trust) – protetor (protector)               |
| CRS807 | PC de estrutura jurídica - fundo fiduciário (trust) – Beneficiário                       |

| CÓDIGO | CARGO DA PESSOA QUE DETENHA O CONTROLO                                              |
|--------|-------------------------------------------------------------------------------------|
| CRS808 | PC de estrutura jurídica - fundo fiduciário (trust) - outro                         |
| CRS809 | PC de estrutura jurídica - outro - equiparado ao fundador (settlor)                 |
| CRS810 | PC de estrutura jurídica - outro - equiparado ao administrador fiduciário (trustee) |
| CRS811 | PC de estrutura jurídica - outro - equiparado ao protetor (protector)               |
| CRS812 | PC de estrutura jurídica - outro - equiparado ao beneficiário                       |
| CRS813 | PC de estrutura jurídica - outro - outro equivalente                                |

# DEFINIÇÕES

## ENF ATIVA

Para efeitos deste formulário, uma ENF Ativa é geralmente uma ENF Ativa com base nos seus rendimentos e ativos (ver definição abaixo) ou uma Organização sem fins lucrativos.

Poderá ser selecionada a opção Outra ENF Ativa se a pessoa colectiva for uma das seguintes:

- Holdings de ENF que sejam membros de um grupo não financeiro;
- ENF empresas iniciantes;
- ENF em liquidação ou falência; ou
- Centros de Tesouraria membros de um grupo não financeiro.

## ENF ATIVA COM BASE NOS SEUS RENDIMENTOS E ATIVOS

Uma ENF Ativa com base nos seus rendimentos e ativos é uma pessoa colectiva que satisfaz as seguintes condições:

- o rendimento passivo representa menos de 50 % do rendimento bruto do ano civil anterior e
- menos de 50 % da percentagem média ponderada dos ativos detidos (testados trimestralmente) são ativos que gerem um rendimento passivo ou visam gerar um rendimento passivo;
- o valor dos ativos de uma ENF é determinado com base no justo valor de mercado ou no valor contabilístico dos ativos refletido no balanço da ENF.

## RENDIMENTO PASSIVO

Segue-se uma lista de rendimentos considerados passivos:

- dividendos, incluindo montantes substitutos de dividendos;
- juros;
- rendimentos equiparados a juros, nomeadamente, juros alternativos e montantes recebidos associados a um conjunto de Contratos de Seguros, se os montantes recebidos dependerem total ou parcialmente do desempenho desse grupo;
- rendas e direitos, exceto rendas e direitos decorrentes de um negócio ou atividades desenvolvidas de forma efetiva, pelo menos parcialmente, por empregados da ENF;
- rendas vitalícias;
- o saldo positivo (diferença entre ganhos e perdas) da venda ou troca de ativos que dão origem a um rendimento passivo (tal como descrito nas 5 categorias anteriores);
- o saldo positivo (diferença entre ganhos e perdas) de transações (incluindo mercados e contratos de futuros e transações similares) em matérias-primas, com algumas exceções;
- o saldo positivo (diferença entre ganhos e perdas) de transações em moeda estrangeira imputável a qualquer transação referida na secção 988;
- rendimento líquido de contratos de capital nocional;
- montantes recebidos a título de Contratos de Seguros com valor de resgate, ou
- montantes recebidos por uma Empresa de Seguros no âmbito das suas provisões para Contratos de Seguros e rendas vitalícias.

## INSTITUIÇÃO FINANCEIRA (FI)

### DEFINIÇÃO FATCA

O termo FFI utilizado na terminologia FATCA refere-se a instituições financeiras (FI) estrangeiras (não americanas). Existem os seguintes tipos de instituições:

#### INSTITUIÇÕES DEPOSITÁRIAS

Qualquer entidade que aceite depósitos no decurso normal de uma atividade bancária ou similar.

Definição de atividades bancárias ou similares:

- uma entidade é considerada uma instituição depositária se, no decurso normal das suas atividades com o cliente, aceitar depósitos ou outros investimentos similares de fundos e exercer regularmente uma ou mais das seguintes atividades:
  - concessão de crédito pessoal, hipotecário, a setores industriais ou concessão de outras formas de crédito;
  - compra, venda, desconto ou negociação de contas a receber, obrigações de amortização de prestações, livranças, cheques, letras de câmbio, aceites ou outros comprovantes de dívida; emissão de cartas de crédito e negociação de pagamentos efetuados ao abrigo dessas cartas;
  - prestação de serviços de trust ou de serviços fiduciários;
  - financiamento de operações cambiais;
  - celebração, compra ou cessão de contratos de locação financeira ou de bens cedidos em locação financeira;
  - exceções para determinados credores: uma entidade que apenas aceite depósitos de pessoas a título de garantia ou caução no âmbito da venda ou locação de um bem ou de um acordo de financiamento similar entre essa entidade e a pessoa que detém o depósito junto da entidade não é considerada uma instituição depositária.

#### SOCIEDADE GESTORA DE DEPÓSITOS DE TÍTULOS

Uma entidade que dedica uma parte substancial da sua atividade à detenção de ativos financeiros por conta de uma ou mais pessoas.

- Definição de «parte substancial da atividade»: uma entidade é considerada uma sociedade gestora de depósitos de títulos se o rendimento bruto dessa entidade imputável à detenção de ativos financeiros e a serviços financeiros conexos for igual ou superior a 20 % do rendimento bruto da entidade durante um dos seguintes períodos (o que for mais curto):
  - o período de 3 anos que termina em 31 de dezembro do ano que precede o ano em que o estatuto é determinado; ou
  - o período de existência da entidade antes da determinação do estatuto.
- Rendimento imputável à detenção de ativos financeiros e a serviços financeiros conexos: comissões de custódia, de gestão de contas, e de transferências; comissões e taxas cobradas pela execução e fixação de tarifas em transações de títulos; rendimento resultante da concessão de crédito a clientes associado a ativos detidos sob custódia pela entidade (ou adquiridos através desta extensão de crédito), comissões pela prestação de serviços financeiros relacionados com os ativos financeiros detidos sob custódia (ou cuja custódia esteja prevista) e comissões por serviços de compensação e liquidação.

#### ENTIDADE DE INVESTIMENTO

Uma entidade de investimento é qualquer entidade que corresponda a uma das três definições que se seguem:

- que, no âmbito das suas atividades, assegure principalmente as seguintes atividades ou operações por conta ou em nome de um cliente:
  - (1) transações que envolvam instrumentos do mercado monetário (cheques, livranças, certificados de depósito, derivados, etc.); moedas estrangeiras; operações cambiais, taxas de juro e instrumentos baseados em índices; valores mobiliários ou mercados a prazo de mercadorias;
  - (2) gestão individual ou coletiva de carteiras; ou
  - (3) outras operações de investimento, administração ou gestão de fundos, de dinheiro ou de ativos financeiros por conta de terceiros.
- cujo rendimento bruto seja imputável principalmente a atividades de investimento, reinvestimento ou negociação de ativos financeiros e que seja gerida por uma entidade de investimento, uma instituição depositária ou de custódia ou uma Empresa de Seguros («gestão profissional»);
- que funcione ou se apresente como um organismo de investimento coletivo, fundo mútuo, ETF, fundo de capitais privados, fundo de investimento alternativo, fundo de capital de risco, fundo LBO ou qualquer outro veículo de investimento similar com uma estratégia de investimento para investir, reinvestir ou negociar ativos financeiros.

### EMPRESAS DE SEGUROS

Uma pessoa colectiva que:

- é uma empresa de seguros ou uma holding que é membro de um grupo participado maior que integra uma empresa de seguros;
- e
- que emite, ou cuja obrigação é fazer pagamentos ao abrigo de um Contrato de seguro com um valor de resgate ou renda.

### DEFINIÇÃO DE CRS

A CRS distingue os seguintes tipos de instituições financeiras:

#### INSTITUIÇÕES DEPOSITÁRIAS

Qualquer entidade que aceite depósitos no decurso normal de uma atividade bancária ou similar.

- Considera-se que uma Entidade exerce «atividades bancárias ou similares» se, no decurso normal das suas atividades com o cliente, aceitar depósitos ou outros investimentos similares de fundos e exercer regularmente uma ou mais das seguintes atividades:
  - Concessão de crédito pessoal, hipotecário, a setores industriais ou concessão de outras formas de crédito;
  - compra, venda, desconto ou negociação de contas a receber, obrigações de amortização de prestações, livranças, cheques, letras de câmbio, aceites ou outros comprovantes de dívida;
  - emissão de cartas de crédito e negociação de pagamentos efetuados ao abrigo dessas cartas;
  - prestação de serviços de trust ou de serviços fiduciários;
  - financiamento de operações cambiais; ou
  - celebração, compra ou cessão de contratos de locação financeira ou de bens cedidos em locação financeira.
- Uma entidade que apenas aceite depósitos de pessoas a título de garantia ou caução no âmbito da venda ou locação de um bem ou de um acordo de financiamento similar entre essa entidade e a pessoa que detém o depósito junto da entidade não é considerada como uma entidade que exerce atividades bancárias ou similares.

#### SOCIEDADE GESTORA DE DEPÓSITOS DE TÍTULOS

Uma entidade que dedica uma parte substancial da sua atividade à detenção de ativos financeiros por conta de terceiros.

- A detenção de ativos financeiros por conta de terceiros constitui uma parte importante da atividade de uma Entidade se o rendimento bruto dessa entidade imputável à detenção de ativos financeiros e a serviços financeiros conexos for igual ou superior a 20 % do rendimento bruto da entidade durante um dos seguintes períodos (o que for mais curto):
  - o período de 3 anos que termina em 31 de dezembro (ou o último dia de um exercício contabilístico que não corresponda a um ano civil) do ano que precede o ano em que o estatuto é determinado; ou
  - o período de existência da Entidade.
- Considera-se «Rendimento imputável à detenção de ativos financeiros e a serviços financeiros conexos» os seguintes: comissões de custódia, de gestão de contas, e de transferências; comissões e taxas cobradas pela execução e fixação de tarifas em transações de títulos associadas aos ativos financeiros detidos sob custódia pela entidade; rendimento resultante da concessão de crédito a clientes associados aos ativos detidos sob custódia pela entidade (ou adquiridos através desta extensão de crédito), rendimentos gerados pelo diferencial oferta/procura dos ativos financeiros detidos sob custódia; e as comissões pela prestação de serviços financeiros relacionados com os ativos financeiros detidos sob custódia (ou cuja custódia esteja prevista) e comissões por serviços de compensação e liquidação.
- As entidades que detêm ativos financeiros por conta de terceiros, como os bancos depositários, corretores e depositários centrais de títulos, são geralmente consideradas instituições de custódia. As Entidades que não detêm ativos financeiros sob custódia por conta de terceiros, como os corretores de seguros, não são consideradas sociedades gestoras de depósitos de títulos.

## ENTIDADE DE INVESTIMENTO

Uma entidade de investimento é qualquer entidade que corresponda a uma das duas definições que se seguem:

- que exerça como atividade principal uma ou mais das seguintes atividades ou transações em nome ou por conta de um cliente:
  - i) transações que envolvam instrumentos do mercado monetário (cheques, livranças, certificados de depósito, derivados, etc.); moedas estrangeiras; operações cambiais, taxas de juro e instrumentos baseados em índices; valores mobiliários ou contratos a prazo sobre matérias-primas;
  - ii) gestão individual ou coletiva de carteiras; ou
  - iii) investimento, administração ou gestão de fundos, de dinheiro ou de ativos financeiros por conta de terceiros.
- cujo rendimento bruto seja imputável principalmente a atividades de investimento, reinvestimento ou negociação de ativos financeiros, se a entidade for gerida por outra entidade qualificada como instituição depositária, sociedade gestora de depósitos de títulos, um organismo segurador específico ou uma entidade de investimento descrita no parágrafo anterior.
  - Exceções:
    - Um parecer não vinculativo, em matéria de investimento, prestado a um cliente não é suficiente para que a entidade seja considerada uma entidade de investimento.
    - As entidades que satisfaçam o critério de de investimento serão classificadas como ENF Ativas se pertencerem a uma das seguintes categorias:
      - Holdings de ENF e Centros de tesouraria que sejam membros de um grupo não financeiro;
      - Start-up de uma ENF;
      - ENF em liquidação ou falência.
  - uma Entidade de investimento será considerada uma ENF Passiva e não uma FI se:
    - O volume de negócios da entidade for imputável principalmente a atividades de investimento, reinvestimento ou negociação de ativos financeiros e se a entidade for gerida por uma Entidade que seja um Instituição Depositária, uma Instituição de Custódia, uma Empresa de Seguros específica ou uma Entidade de Investimento, e
    - se a Entidade não for uma Instituição Financeira de uma Jurisdição Participante.
  - Imóveis:
    - Uma Entidade cuja atividade principal seja o investimento, a administração ou a gestão de interesses não geradores de dívida direta em imóveis por conta de outras pessoas, como um fundo de investimento imobiliário, não será considerada uma Entidade de Investimento.
    - Esta exceção abrange as entidades imobiliárias e de locação financeira, mas não os fundos de fundos imobiliários

## EMPRESAS DE SEGUROS

A Entidade que seja uma empresa de seguros (ou uma sociedade holding de uma empresa de seguros) que emite ou cuja obrigação é fazer pagamentos ao abrigo de um Contrato de seguro com um valor de resgate ou renda.

## SPECIFIED US PERSON

### CONCEITO FATCA

Uma Specified US Person é qualquer pessoa dos Estados Unidos que não seja considerada Non-specified US Person.

## NON-SPECIFIED US PERSON

### CONCEITO FATCA

Uma Non-specified US Person é qualquer pessoa dos Estados Unidos que corresponda a uma das seguintes definições:

- uma empresa cujos títulos são regularmente negociados num ou mais mercados de valores mobiliários estabelecidos ou uma filial de uma empresa cotada em Bolsa;
- uma organização isenta de impostos ao abrigo da secção 501(a) do internal revenue code("IRC") ou um plano individual de reforma conforme definido na secção 7701(a)(37) do IRC;
- os Estados Unidos ou qualquer agência ou organismo a eles ligado totalmente;
- qualquer Estado, o Distrito de Columbia, qualquer dependência dos Estados Unidos, qualquer subdivisão política de qualquer um dos territórios anteriores, ou qualquer agência ou organismo a eles ligado totalmente;
- qualquer banco tal como definido na secção 581 do IRC;
- qualquer fundo de investimento imobiliário tal como definido na secção 856 do IRC;
- qualquer sociedade de investimento regulamentada, tal como definida na secção 851 ou qualquer pessoa colectiva registada na Securities Exchange Commission ao abrigo do Investment Company Act de 1940 (15 U.S.C. 80a-64);
- um «common trust fund», tal como definido na secção 584 (a) do IRC;
- um fundo fiduciário (trust) isento de impostos ao abrigo da secção 664(a) do IRC ou conforme descrito na secção 4947(a) (1) do IRC;
- um corretor de títulos, mercadorias ou instrumentos financeiros derivados (incluindo contratos de capital nocional, mercados e contratos de futuros e opções) registado como tal nos termos da legislação dos Estados Unidos ou de qualquer Estado;
- um corretor tal como definido na secção 6045(c) e §1.6045-1(a)(1) do IRC;
- inclusão de fundos fiduciários (trusts) isentos de impostos ao abrigo do plano da secção 403(b) ou da secção 457(g).

## ENTIDADE NÃO FINANCEIRA PASSIVA (ENF PASSIVA)

Uma ENF Passiva é uma Entidade que não é, nem uma instituição financeira, nem uma ENF Ativa.

### NFFE SUJEITA A «DIRECT REPORTING»

Uma NFFE sujeita a «Direct Reporting» é uma NFFE que optou pela comunicação direta ao IRS no âmbito da FATCA.

Uma NFFE sujeita a «Direct Reporting» é tratada como um beneficiário isento no âmbito da FATCA. Terá de identificar, e comunicar diretamente ao IRS, determinadas informações relativas aos seus principais proprietários, diretos ou indiretos, nos Estados Unidos.

A NFFE deverá ainda registar-se no IRS para obter um Número de Identificação Global Intermediário (GIIN).

## EMPRESA E FILIAL COTADA EM BOLSA

### DEFINIÇÃO FATCA

Os títulos de uma empresa **são negociados regularmente** num ou mais mercados bolsistas no ano civil se:

- uma ou mais categorias de ações da sociedade representativas, em conjunto, de mais de 50 % do total dos direitos de voto de todas as categorias de ações dessa sociedade e do valor total das ações dessa sociedade, estiverem cotadas nesse(s) mercado(s) no ano civil anterior; e
- no que se refere a cada uma das categorias utilizadas para ultrapassar o limiar de 50 %:
  - essas categorias não forem transacionadas apenas em quantidades de minimis, nesse ou nesses mercados durante, pelo menos, 60 dias no ano civil anterior; e
  - o número total de ações de cada categoria negociadas nesse(s) mercado(s) no ano anterior representar, pelo menos, 10 % do número total de ações em circulação dessa categoria no ano civil anterior.

Filial de uma empresa cotada em Bolsa é qualquer empresa que seja membro do mesmo EAG de uma empresa cotada em Bolsa.

Existem regras especiais para cumprir o **requisito de negociação regular**.

- Ano de admissão em Bolsa:
  - no ano civil em que uma empresa admite a cotação em Bolsa de uma ou mais categorias de ações com vista à sua negociação num ou mais mercados de bolsa regulamentados, os títulos serão negociados regularmente em quantidades superiores às quantidades de minimis durante 1/6 dos dias que restam após a data de admissão a cotação no trimestre da admissão e, pelo menos, durante 15 dias em cada trimestre restante do ano civil;
  - se uma empresa admite a cotação em Bolsa de uma ou mais categorias de ações no quarto trimestre de um ano civil, os títulos serão negociados regularmente nesse mercado de títulos em quantidades superiores às quantidades de minimis durante, pelo menos, 1/6 dos restantes dias do trimestre subsequente à admissão em Bolsa ou durante 5 dias, consoante o que for maior.
- Categorias de ações que satisfazem o requisito de negociação regular:
  - uma categoria de ações satisfaz o requisito de negociação num ano civil se os títulos forem negociados durante esse ano num mercado de títulos estabelecido nos Estados Unidos e se a mesma for regularmente cotada pelos operadores que criam um mercado para essa ação;
  - um operador cria um mercado para uma ação apenas se, no decurso normal de uma transação ou de um mercado, se propuser de forma regular e ativa a comprar e a vender, e se comprar e vender efetivamente os títulos a clientes que não sejam pessoas ligadas ao operador.
- Regra antiabuso:
  - qualquer transação realizada com o objetivo principal de satisfazer o requisito de negociação regular é ignorada;
  - além disso, não se considera que uma categoria de ações é negociada regularmente se existir um padrão de transações realizadas para satisfazer os requisitos de negociação;
  - do mesmo modo, a regra especial relativa ao ano da admissão em Bolsa não se aplica à admissão em Bolsa de uma ação em que um dos principais objetivos consiste em conferir a essa categoria de ações o estatuto de ação negociada regularmente no âmbito dos requisitos reduzidos de negociação regular durante o ano civil da admissão em Bolsa (será tida em conta a satisfação ou não dos requisitos de negociação regular durante o ano civil imediatamente subsequente ao da admissão em Bolsa).

## DEFINIÇÃO CRS

Os títulos de uma empresa são **negociados regularmente num ou mais mercados de bolsa** regulamentados no ano civil se:

- uma ação for “negociada regularmente”, isto é, se houver um volume significativo de ações negociadas regularmente nesse mercado. Considera-se “mercado de bolsa regulamentado”: um mercado oficialmente reconhecido e supervisionado por uma autoridade governamental onde se encontra o mercado, e que regista um volume significativo de ações negociadas regularmente nesse mercado;
- para cada categoria de ações da empresa, existe um «volume significativo de ações negociadas regularmente» se:
  - cada uma dessas categorias não for transacionada apenas em quantidades de minimis, num ou mais mercados de bolsa regulamentados durante, pelo menos, 60 dias úteis no ano civil anterior; e
  - o número total de ações de cada categoria negociadas nesse(s) mercado(s) no ano anterior representar, pelo menos, 10 % do número total de ações em circulação dessa categoria no ano civil anterior;
- considera-se que uma categoria de ações satisfaz o requisito de negociação regular num ano civil se as ações forem negociadas durante esse ano num mercado de títulos estabelecido e se for regularmente cotada pelos operadores que criam um mercado para essa ação; um operador cria um mercado para uma ação apenas se, no decurso normal de um mercado, se propuser de forma regular e ativa a comprar e a vender, e se comprar e vender efetivamente as ações a clientes que não sejam pessoas ligadas ao operador;
- um mercado tem um «valor anual significativo de ações negociadas no mercado» se o valor anual das ações transacionadas nesse mercado (ou no seu predecessor) tiver excedido 1.000.000.000 USD em cada um dos três anos civis imediatamente anteriores ao ano civil em que esse estatuto for determinado. Se um mercado tiver vários níveis a que as ações possam ser cotadas ou transacionadas separadamente, cada um desses níveis deve ser tratado como um mercado distinto.

## PESSOAS QUE DETENHAM O CONTROLO

A expressão «Pessoas que detenham o controlo» deve ser interpretada em conformidade com as recomendações do Grupo de Ação Financeira (GAFI):

- (i) Pessoas singulares que detenham o controlo final (beneficiário efetivo) sobre uma pessoa coletiva;
- (ii) nos casos em que, após a aplicação do ponto i.i), persistam dúvidas, as pessoas singulares (se aplicável) que exercem o controlo da pessoa coletiva ou sem personalidade jurídica através de outros meios;
- (iii) caso não seja identificada qualquer pessoa singular no quadro da implementação dos pontos (i) ou (ii) anteriores, a pessoa singular pertinente que detém o cargo de dirigente principal.

Participação de controlo:

- depende da estrutura de propriedade de uma sociedade;
- tem por base, geralmente, um limiar, p. ex., qualquer pessoa que detenha mais de uma determinada percentagem da sociedade;
- no combate ao branqueamento de capitais (AML) é utilizada, normalmente, uma abordagem baseada no risco.

No caso de um fundo fiduciário (trust), o termo Pessoa que detenha o controlo designa o fundador, administrador fiduciário (trustee), o protetor, (se for o caso), beneficiários ou categorias de beneficiários e qualquer outra pessoa singular que detenha o controlo final do fundo fiduciário (trust). No caso de uma pessoa colectiva sem personalidade jurídica que não seja um fundo fiduciário (trust), a expressão designa as pessoas cuja situação é equivalente ou semelhante.

## JURISDIÇÕES PARTICIPANTES NA CRS E FACTA

### CRS

O sítio Web da OCDE informa sobre os compromissos dos países para com a CRS: <http://www.oecd.org/tax/transparency>.

Em qualquer caso, deverá ser feita uma remissão às orientações nacionais (caso existam) que determinam se um país deve ser considerado uma jurisdição participante.

### FATCA-IGA

O sítio Web do Tesouro dos EUA apresenta os IGA em vigor: <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](http://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.<br>See Specific Instructions on page 3. | <b>1</b> 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.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                    |  |
|                                                        | <b>2</b> Business name/disregarded entity name, if different from above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                    |  |
|                                                        | <b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .<br><b>Note:</b> 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.<br><br><input type="checkbox"/> Other (see instructions) _____ | <b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____<br><br>(Applies to accounts maintained outside the United States.) |  |
|                                                        | <b>3b</b> 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 . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                    |  |
|                                                        | <b>5</b> Address (number, street, and apt. or suite no.). See instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Requester's name and address (optional)                                                                                                                                                                                                                                                                            |  |
|                                                        | <b>6</b> City, state, and ZIP code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    |  |
|                                                        | <b>7</b> 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<br>Here | Signature of<br>U.S. person | Date |
|              |                             |      |

## 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](http://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<br>• Sole proprietorship                                                                                                           | Individual/sole proprietor.                                                                                                                |
| • LLC classified as a partnership for U.S. federal tax purposes or<br>• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation | Limited liability company and enter the appropriate tax classification:<br>P = Partnership,<br>C = C corporation, or<br>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 <sup>1</sup> | Generally, exempt payees 1 through 5. <sup>2</sup>                                                                                                                                                            |
| • Payments made in settlement of payment card or third-party network transactions        | Exempt payees 1 through 4.                                                                                                                                                                                    |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://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), ABL 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 <sup>1</sup> |
| 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 <sup>2</sup>                                                                                  |
| 5. a. The usual revocable savings trust (grantor is also trustee)<br>b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee <sup>1</sup><br>The actual owner <sup>1</sup>                                       |
| 6. Sole proprietorship or disregarded entity owned by an individual                                                                                | The owner <sup>3</sup>                                                                                  |
| 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 <sup>4</sup> |
| 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                 |

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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](http://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**

|                                                            |                                                   |
|------------------------------------------------------------|---------------------------------------------------|
| <b>1</b> Name of organization that is the beneficial owner | <b>2</b> 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):
- |                                                |                                                  |                                                     |                                                                 |
|------------------------------------------------|--------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Simple trust          | <input type="checkbox"/> Tax-exempt organization | <input type="checkbox"/> Corporation                | <input type="checkbox"/> Partnership                            |
| <input type="checkbox"/> Central Bank of Issue | <input type="checkbox"/> Private foundation      | <input type="checkbox"/> Complex trust              | <input type="checkbox"/> Foreign Government - Controlled Entity |
| <input type="checkbox"/> Grantor trust         | <input type="checkbox"/> Disregarded entity      | <input type="checkbox"/> Estate                     | <input type="checkbox"/> Foreign Government - Integral Part     |
|                                                |                                                  | <input type="checkbox"/> International organization |                                                                 |

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.)

- |                                                                                                                                                                                   |                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). | <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.                                                                   |
| <input type="checkbox"/> Participating FFI.                                                                                                                                       | <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. |
| <input type="checkbox"/> Reporting Model 1 FFI.                                                                                                                                   | <input type="checkbox"/> International organization. Complete Part XIV.                                                             |
| <input type="checkbox"/> Reporting Model 2 FFI.                                                                                                                                   | <input type="checkbox"/> Exempt retirement plans. Complete Part XV.                                                                 |
| <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.      | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.                                        |
| <input type="checkbox"/> Sponsored FFI. Complete Part IV.                                                                                                                         | <input type="checkbox"/> Territory financial institution. Complete Part XVII.                                                       |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.                                                                                   | <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.                                                   |
| <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.                                                                           | <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.                                                 |
| <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.                                                                | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.                               |
| <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.                                                                      | <input type="checkbox"/> 501(c) organization. Complete Part XXI.                                                                    |
| <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.                                                                   | <input type="checkbox"/> Nonprofit organization. Complete Part XXII.                                                                |
| <input type="checkbox"/> Owner-documented FFI. Complete Part X.                                                                                                                   | <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.              |
| <input type="checkbox"/> Restricted distributor. Complete Part XI.                                                                                                                | <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.                                                               |
|                                                                                                                                                                                   | <input type="checkbox"/> Active NFFE. Complete Part XXV.                                                                            |
|                                                                                                                                                                                   | <input type="checkbox"/> Passive NFFE. Complete Part XXVI.                                                                          |
|                                                                                                                                                                                   | <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.                                                         |
|                                                                                                                                                                                   | <input type="checkbox"/> Direct reporting NFFE.                                                                                     |
|                                                                                                                                                                                   | <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.                                                     |
|                                                                                                                                                                                   | <input type="checkbox"/> 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☐ Company that meets the ownership and base erosion test☐ Tax-exempt pension trust or pension fund☐ Company that meets the derivative benefits test☐ Other tax-exempt organization☐ Company with an item of income that meets active trade or business test☐ Publicly traded corporation☐ Favorable discretionary determination by the U.S. competent authority received☐ Subsidiary of a publicly traded corporation☐ 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**

**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 QL, 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.

**Part XII Nonreporting IGA FFI**26 ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ . The trustee is: ☐ U.S. ☐ Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**27 ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(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.

**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.

**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.

[illegible]

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)







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