

## SUBSTITUTE IRS TAX FORM W-8 BEN

### **Certificate of Foreign Status of Beneficial Owner For United States Tax Withholding**

Claim of Tax Treaty Benefits (check those that apply)

- The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the tax treaty with that country
- If required, the US taxpayer ID number is \_\_\_\_\_.
- The beneficial owner is not an individual and derives income for which treaty benefits are claimed and meets the requirements dealing with the limitation on benefits

#### **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:

1. I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
2. The beneficial owner is not a U.S. person,
3. The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
4. For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions

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

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

\_\_\_\_\_  
**PRINT LEGAL NAME**

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**DATE**