

Form W-8BEN (Rev. December 2000) Department of the Treasury Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

Section references are to the Internal Revenue Code. See separate instructions. Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual
A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States
A foreign partnership, a foreign simple trust, or a foreign grantor trust
A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)

Instead, use Form:

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

Form fields for Part I: 1 Name of individual or organization that is the beneficial owner, 2 Country of incorporation or organization, 3 Type of beneficial owner, 4 Permanent residence address, 5 Mailing address, 6 U.S. taxpayer identification number, 7 Foreign tax identifying number, 8 Reference number(s)

Part II Claim of Tax Treaty Benefits (if applicable)

Form fields for Part II: 9 I certify that (check all that apply), 10 Special rates and conditions

Part III Notional Principal Contracts

Form field for Part III: 11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States.

Part IV 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:

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

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

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting