



CITIBUSINESS
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BLDG 1 FL 1
SAN ANTONIO TX 78245-9966

Tax Certification
Required

Account Ending 6861

08/16/2024

SIMONS HK PROPERTIES, LLC
P.O. BOX 682
NEW YORK NY 10108

www.citibusiness.com

**IMPORTANT TAX INFORMATION
ACTION IS REQUIRED TO STOP BACKUP OR FATCA WITHHOLDING**

Dear SIMONS HK PROPERTIES, LLC,

**Why We're
Writing to You**

We recently reviewed your account(s) and our records indicate that we do not have a certified Taxpayer Identification Number (TIN) or a current Non-Resident Alien (NRA) certification on file.

In accordance with Internal Revenue Service (IRS) Regulations, Citibank is required to obtain from you either i) a certified TIN on IRS Form W-9, *Request for Taxpayer Identification Number and Certification*, or ii) a current NRA certification on Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)*, Form W-8BEN-E, *Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)*, or other applicable Form W-8 type. **If we do not have a current certification of your tax status, U.S. law requires us to backup or FATCA withhold on all interest income earned on your account(s).**

**What You
Need to Do if
You are a
U.S. Citizen
or Other U.S.
Person**

For your convenience, we have enclosed Form W-9. Please fully complete, sign, date and return the form to us in the enclosed envelope. The IRS Form W-9 and complete set of instructions are also available on the IRS website at www.irs.gov/forms-pubs/about-form-w-9, or may be obtained by calling us at the phone number listed below. Please consult your tax advisor if you have any questions about completing Form W-9.

Please ensure the information you provide on the form is accurate and complete. The IRS requires that you provide us your correct name and TIN. Failure to do so subjects you to possible backup withholding on all interest paid to your account(s) and potentially to a \$50 penalty imposed by the IRS under Internal Revenue Code section 6723.

**What You
Need to Do if
You Are a
Foreign
Person**

If you are a non-U.S. Person, to certify the account(s) each individual NRA account owner with a missing or expired tax certification must complete a separate Form W-8BEN. You may return the completed form to us in the envelope provided, or bring it to any U.S. Citibank branch. Instructions for Form W-8BEN and additional copies of the form are available on the IRS website at www.irs.gov/forms-pubs/about-form-w-8-ben.

Please also complete the enclosed Affidavit of Unchanged Status. The affidavit is necessary to establish that you were entitled to a reduced rate, or exemption from U.S. tax withholding on payments made to your account(s) during the current tax year. The affidavit must be

See Reverse Side

**Please Complete and Return the Enclosed Tax
Certification Form(s)**

Form G307

TAX1006944.SDC9996

EXTX#601 08/16/2024 4930 G307 A08s_229 00101080000 S190



**What You
Need to Do if
You Provide
a U.S.
Mailing
Address**

When completing Forms W-8, the permanent residence address shown is normally in the country where you claim to be a resident for purposes of that country's income tax. If you provide a U.S. mailing address, you must provide us with additional documentation to substantiate the claim of foreign status. Each NRA account owner must provide:

- A copy of a current and valid Foreign Government issued identification showing an address outside of the U.S. The unexpired identification must include the account owner's name, residential address and a photograph. Examples include a non-U.S. passport, foreign driver's license, or national identity card.
- A copy of a valid visa, if in the U.S. under either a Diplomatic/Government visa (A or G Visa), Student visa (F, J, M or Q Visa), or a Teacher/Trainee/Intern visa (J or Q Visa)
- Completed Supplement to Form W-8BEN enclosed with this letter.

A foreign entity showing a U.S. mailing address, either on Form W-8 or elsewhere in the account records, must provide copies of the relevant formation documents (e.g., a certificate of incorporation, partnership agreement, etc.) supporting its claim of foreign status.

**If You Need
More or
Different
Forms**

To have additional forms mailed to your account address, please call us at the phone number listed below. You can also visit the Internal Revenue Service website at www.irs.gov to download and print these forms along with a full set of instructions, or to access other tax certification forms. Please consult your tax advisor if you have any questions about your tax status or how to complete the applicable forms.

**Return by
Mail or visit a
U.S. Citibank
Branch**

You can return the completed forms and any required documentation to us by mailing it in the pre-addressed envelope provided or by visiting a U.S. Citibank branch.

**How to
Contact Us**

Thanks for helping us keep your account up to date. As always, we hope to be clear and helpful in explaining your account status. Please feel free to contact us by phone or visit us online if you have any questions. Customer Service can be contacted at:

CitiBusiness	1-877-528-0990
CitiBusiness Collect/International	1-210-677-0065
For Domestic TTY:	We accept 711 or other Relay Service.
For International TTY:	1-800-945-0258

Sincerely,

Citibank, N.A.

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Calls are randomly monitored and recorded to ensure quality service.

Citibank Client Services provides customer account services for Citibank, N.A.

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**Request for Taxpayer
Identification Number and Certification**
Go to www.irs.gov/FormW9 for instructions and the latest information.

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

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

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

Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	<table><tr><td colspan="2">Social security number</td></tr><tr><td><div></div></td><td><div></div></td></tr><tr><td colspan="2">or</td></tr><tr><td colspan="2">Employer identification number</td></tr><tr><td><div></div></td><td><div></div></td></tr></table>	Social security number		<div></div>	<div></div>	or		Employer identification number		<div></div>	<div></div>
Social security number											
<div></div>	<div></div>										
or											
Employer identification number											
<div></div>	<div></div>										

Part II Certification Under penalties of perjury, I certify that: 1. 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 2. 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 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.			
Sign Here	<table><tr><td>Signature of U.S. person</td><td>Date</td></tr></table>	Signature of U.S. person	Date
Signature of 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.

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).



- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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



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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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



Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

- For use by individuals. Entities must use Form W-8BEN-E.
 ► Go to www.irs.gov/FormW8BEN for instructions and the latest information.
 ► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:**Instead, use Form:**

- You are NOT an individual.....W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual.....W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services).....W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States.....8233 or W-4
- You are a person acting as an intermediary.....W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (See instructions)

1 Name of individual who is the beneficial owner	2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country
4 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required..... <input type="checkbox"/>
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)

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

- 9** I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- 10** **Special rates and conditions** (if applicable--see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____% rate of withholding on (specify type of income): _____
- Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification

Under 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 individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

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

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer





Affidavit of Unchanged Status

For use with Form W-8BEN, W-8BEN-E, W-8IMY, W-8EXP or
FATCA self-certification* only

**Note: If a combined FATCA/CRS self-certification is provided, this affidavit will ONLY apply to the FATCA self-certification.*

Name (as shown on Line 1 of Form W-8 or FATCA self-certification):

I declare, under penalties of perjury, that I have examined and signed the attached Form W-8 or FATCA self-certification and that the information and certifications contained therein remained the same and unchanged throughout the period beginning on January 1 of the current calendar year (or the account opening date, if later) to the present time and were true, correct and complete during that period.

Signature:

Date Signed:

Print Name of Signatory:



Supplement to Form W-8BEN

Account Number(s) or CIN Number: _____

Beneficial Owner (Name on W-8BEN): _____

I have a U.S. address and/or telephone number included either on my Form W-8BEN and/or my account records. However, being neither a U.S. citizen nor a permanent resident, I certify that I am a non-U.S. person as defined for U.S. income tax purposes. To support my claim of foreign status, please see indicated reason(s) below.

<input type="checkbox"/>	Student	I am a student at a U.S. educational institution and (if required) hold the appropriate visa (F, J, M or Q)																									
<input type="checkbox"/>	Teacher/ Trainee	I am a teacher, trainee or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and (if required) hold the appropriate visa (J or Q)																									
<input type="checkbox"/>	Diplomat	I am a foreign individual assigned to a diplomatic post or a position in a consulate, embassy or international organization in the U.S. and (if required) hold the appropriate visa (A or G)																									
<input type="checkbox"/>	Spouse/ Child	I am a spouse or unmarried child under the age of 21 years of an individual who meets one of the criteria described above																									
<input type="checkbox"/>	Substantial Presence Test	<p>I do NOT meet the substantial presence test because either i) the time I have spent (or will spend) in the US during the current year is less than 31 days, OR ii) the time I have spent in the US during the current year and the previous two calendar years totals less than 183 days when calculated using the formula below:</p> <table border="1"> <thead> <tr> <th>Period</th> <th>Year</th> <th>Days in U.S.</th> <th>Factor</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Current Year(CY)</td> <td></td> <td></td> <td>Multiply by 1</td> <td></td> </tr> <tr> <td>Immediate Prior Year(CY-1)</td> <td></td> <td></td> <td>Divide by 3</td> <td>+</td> </tr> <tr> <td>Next Prior Year(CY-2)</td> <td></td> <td></td> <td>Divide by 6</td> <td>+</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Is total less than 183?</td> <td>=</td> </tr> </tbody> </table> <p><i>*Note: If the total above is equal to or greater than 183 days, a Form W-9 may be required unless you will be present fewer than 31 days in the current year, or the closer connection exception is met (see box below).</i></p>	Period	Year	Days in U.S.	Factor	Total	Current Year(CY)			Multiply by 1		Immediate Prior Year(CY-1)			Divide by 3	+	Next Prior Year(CY-2)			Divide by 6	+				Is total less than 183?	=
Period	Year	Days in U.S.	Factor	Total																							
Current Year(CY)			Multiply by 1																								
Immediate Prior Year(CY-1)			Divide by 3	+																							
Next Prior Year(CY-2)			Divide by 6	+																							
			Is total less than 183?	=																							
<input type="checkbox"/>	Closer Connection Exception (only complete if Substantial Presence Test calculation resulted in 183 days or more)	<p>I meet the closer connection exception to the substantial presence test because I meet all of the following criteria:</p> <ul style="list-style-type: none"> <input type="checkbox"/> I have been or expect to be present in the United States for fewer than 183 days during the current year; <input type="checkbox"/> I maintained a tax home in the country of _____ during the current year; and <input type="checkbox"/> I have a closer connection during the current year to this country because: _____ _____ 																									
<input type="checkbox"/>	Other (Completion of explanation is required)	<p>Reasonable Explanation: The U.S. mailing address and/or U.S. telephone number is used for the following reason(s):</p> <p>_____ _____ _____</p>																									

Print Name

Signature (required)

Date (required)

For Branch Use Only

Foreign ID Type:		
Issuing Country:	Number:	Expiration Date:
Visa (id required)	Number:	Expiration Date:

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