

W-8BEN-E Form – Mandatory fields to be completed

This simplified document is produced for information purposes only. If necessary, you should refer to the official instructions available on the IRS website [irs.gov/pub/irs-pdf/iw8bene.pdf](https://www.irs.gov/pub/irs-pdf/iw8bene.pdf)

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) OMB No. 1545-0047	
For use by entities. Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. Go to www.irs.gov/FormW8BEN-E for instructions and the latest information. Give this form to the withholding agent or payer. Do not send to the IRS.			
Do NOT use this form for:		Instead use Form:	
<ul style="list-style-type: none"> U.S. entity or U.S. citizen or resident A foreign individual 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) A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) 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(c), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) 		<ul style="list-style-type: none"> W-9 W-8BEN (Individual) or Form 8233 W-8ECI W-8IMY W-8ECI or W-8EXP W-8IMY 	
Part I Identification of Beneficial Owner			
1 Name of organization that is the beneficial owner OBLIGATOIRE		2 Country of incorporation or organization OBLIGATOIRE	
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"/> Central Bank of Issue <input type="checkbox"/> Grantor trust		<input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> Disregarded entity	
<input type="checkbox"/> Corporation <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate OBLIGATOIRE <input type="checkbox"/> International organization		<input type="checkbox"/> Partnership <input type="checkbox"/> Foreign Government - Controlled Entity <input type="checkbox"/> Foreign Government - Integral Part	
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> 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. OBLIGATOIRE		<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).			
OBLIGATOIRE City or town, state or province. Include postal code where appropriate.		OBLIGATOIRE Country	
7 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	

Part I – Identification of Beneficial Owner: Customer information (Beneficial owner)

1. Full name
2. Country of incorporation or organization
3. If a "Disregarded" entity receives the payments, provide its Full Name here
4. Chapter 3 – Entity type with regard to Qualified Intermediary (QI) regulations - **Check one single box**
5. Chapter 4 – Entity type with regard to FATCA regulations - **Check one single box**
6. Full main/permanent residence address:
 1. City, State/province and post code,
 2. Country
7. The mailing address is only required if the mailing address is different from the main residence address on line 6.

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Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required

9a GIIN **OBLIGATOIRE** b Foreign TIN **OBLIGATOIRE** 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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> 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 rules 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 needs 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(j);
- 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
- shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part I – Identification of Beneficial Owner: Customer information (Beneficial owner) (continued)

9.a. Your GIIN number, if you are a non-American financial institution registered with the IRS.

9b. Your tax identification number of your country of residence mentioned on Line 6. (TIN)

Part III - Claim of Tax Treaty Benefits

The United States has signed tax treaties with a number of foreign countries whereby residents of those countries are taxed at a reduced rate or are exempt from U.S. income tax or withholding tax on certain income (e.g. dividends, interest) or earnings from U.S. sources.

The Internal Revenue Service ("IRS") provides [tables relating to the said treaties](#) on their website.

As a non-U.S. entity completing the W-8BEN-E form, these tables will help you determine whether a treaty exists and is in force between the United States and your country of residence (Table 3) and the article on the limitation on benefits ("LOB") and the main relevant criteria relating to them (table 4) that applies.

You must consult an independent tax advisor for any question concerning the eligibility of the customer for such benefits, and in this case:

- 14 a. Check and Indicate the country of tax residence (different from the United States)
- 14 b. Check this box as well as one of the 10 propositions that correspond to your situation.

