

# W-8BEN-E - 美国预提税及申报受益所有人之外籍身份证明 (实体)

W-8BEN-E 表格 必须准确填写, 不得涂改。

如果填写有误, 请用新表格重新填写。  
请勿使用涂改液或其他涂改工具。

所有 W 表格均必须以英文填写。

Form <b>W-8BEN-E</b>		<b>Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)</b>		OMB No. 1545-1621
<p>Do NOT use this form for:</p> <ul style="list-style-type: none"> <li>U.S. entity or U.S. citizen or resident . . . . . W-9</li> <li>A foreign individual . . . . . W-8BEN (Individual)</li> <li>A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits). . . . . W-8ECI</li> <li>A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-8IMY</li> <li>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) . . . . . W-8ECI or W-8EXP</li> <li>Any person acting as an intermediary . . . . . W-8IMY</li> </ul>				
<p><b>Part I Identification of Beneficial Owner</b></p>				
1 Name of organization that is the beneficial owner		2 Country of incorporation or organization		
3 Name of disregarded entity receiving the payment (if applicable)				
<p>4 Chapter 3 Status (entity type) (Must check one box only):</p> <p><input type="checkbox"/> Simple trust    <input type="checkbox"/> Grantor trust    <input type="checkbox"/> Corporation    <input type="checkbox"/> Disregarded entity    <input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Central Bank of Issue    <input type="checkbox"/> Tax-exempt organization    <input type="checkbox"/> Complex trust    <input type="checkbox"/> Estate    <input type="checkbox"/> Government</p> <p><input type="checkbox"/> Private foundation</p> <p>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</p>				
<p>5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).</p> <p><input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).</p> <p><input type="checkbox"/> Participating FFI.</p> <p><input type="checkbox"/> Reporting Model 1 FFI.</p> <p><input type="checkbox"/> Reporting Model 2 FFI.</p> <p><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).</p> <p><input type="checkbox"/> Sponsored FFI that has not obtained a GIIN. Complete Part IV.</p> <p><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</p> <p><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</p> <p><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</p> <p><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</p> <p><input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.</p> <p><input type="checkbox"/> Owner-documented FFI. Complete Part X.</p> <p><input type="checkbox"/> Restricted distributor. Complete Part XI.</p> <p><input type="checkbox"/> Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.</p> <p><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</p> <p><input type="checkbox"/> International organization. Complete Part XIV.</p> <p><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</p> <p><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</p> <p><input type="checkbox"/> Territory financial institution. Complete Part XVII.</p> <p><input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.</p> <p><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</p> <p><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</p> <p><input type="checkbox"/> 501(c) organization. Complete Part XXI.</p> <p><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</p> <p><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</p> <p><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</p> <p><input type="checkbox"/> Active NFFE. Complete Part XXV.</p> <p><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</p> <p><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</p> <p><input type="checkbox"/> Direct reporting NFFE.</p> <p><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</p>				
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
8 U.S. taxpayer identification number (TIN), if required	9a <input type="checkbox"/> GIIN	b <input type="checkbox"/> Foreign TIN	10 Reference number(s) (see instructions)	
<p>Note. Please complete remainder of the form including signing the form in Part XXIX.</p> <p>For Paperwork Reduction Act Notice, see separate instructions.    Cat. No. 59689N    Form <b>W-8BEN-E</b> (2-2014)</p>				

A. 请详阅本节和相关指引, 确保使用正确的 W 表格。

B. 第一部分 (受益所有人身份) (表格第 1 页)

第 1 栏 受益所有人组织的全称

第 2 栏 注册或组织成立的国籍

第 3 栏 接收付款的无行实体名称 (如适用)

第 4 栏 第 3 章 身份 (实体类型) (只需勾选一个方框):

第 5 栏 第 4 章 身份 (FATCA 身份)

第 6 栏 永久居住地址。

在第一行填写完整的街道地址, 在第二行填写城市或城镇、州或省, 包括邮政编码。在国家/地区方框中填写“国家/地区”。

请勿使用:

邮政信箱或代收地址

第三方姓名

金融机构的地址

美国地址

第 7 栏 邮寄地址包括国家方框中的“国家”

如果您的邮寄地址与永久居住地址不同, 请填写邮寄地址。

注意: 如果填写美国邮寄地址, 必须书面说明使用美国邮寄地址的原因。如果填写的国家与永久居住地所在国家不同, 则必须书面说明原因。

第 8 栏 美国纳税人识别号 (TIN) (如需)

填写雇主识别号码 (EIN) (如有)。

有效的 EIN 应由 9 个数字组成。

EIN 不应:

- (1) 含有数字以外的内容,
- (2) 少于或超过 9 个数字,
- (3) 含有 9 个相同的数字, 或
- (4) 含有 9 个顺序排列的数字 (无论升序还是降序)。

第 9 栏 勾选 9a "GIIN" 方框, 并输入您的全球中介机构识别号码 (GIIN), 或勾选 9b "外国 TIN" 方框, 并输入您的外国纳税人识别号 (Foreign TIN) (如有)。

如果您没有 GIIN, 并打算尽快申请一个, 或您已申请了 GIIN, 请在 GIIN 空白处输入“已申请”。您将有 60 天的时间向我们提供您的 GIIN。

第 10 栏 留白。

注意: 有关谁是受益所有人的进一步说明, 请参阅 W-8BEN-E 指引。



# W-8BEN-E - 美国预提税及申报受益所有人之外籍身份证明 (实体)

Form W-8BEN-E (2-2014) Page 2

**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
 Limited Branch.  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

## C. 第二部分 (表格第 2 页)

接收付款的无行实体或分支。(仅当 FFI 的无行实体或分支所在国不在 FFI 的居住国时填写。)

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 (see instructions).

c  The beneficial owner is claiming treaty benefits for 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 ..... of the treaty identified on line 14a above to claim a ..... % rate of withholding on (specify type of income): .....

Explain the reasons the beneficial owner meets the terms of the treaty article: .....

## D. 第三部分 (申请税务协定利益) (如适用) (仅就第 3 章而言)

仅当您是协定国居民并有权申请税务协定利益, 即您收到源自美国的固定或可确定年度或定期 (FDAP) 收入 (如股息) 时, 才需填写本节内容。如果您对是否有资格申请税务协定利益存有疑问, 我们建议您寻求独立税务意见。

**第 14a 栏** 勾选方框, 并填写居住“国家/地区”。

**第 14b 或 14c 栏** 如适用, 勾选任一方框。

**第 15 栏** 特殊利率和条件 (仅在适用时 — 参见指引)。

claim in Yes Complete Part III.  Yes  No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).

Participating FFI.

Reporting Model 1 FFI.

Reporting Model 2 FFI.

Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).

Sponsored FFI that has not obtained a GIIN. Complete Part IV.

Certified deemed-compliant nonregistering local bank. Complete Part V.

Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

Certified deemed-compliant investment advisors and investment managers. Complete Part IX.

Owner-documented FFI. Complete Part X.

Restricted distributor. Complete Part XI.

Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

International organization. Complete Part XIV.

Exempt retirement plans. Complete Part XV.

Entity wholly owned by exempt beneficial owners. Complete Part XVI.

Territory financial institution. Complete Part XVII.

Nonfinancial group entity. Complete Part XVIII.

Excepted nonfinancial start-up company. Complete Part XIX.

Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

501(c) organization. Complete Part XXI.

Nonprofit organization. Complete Part XXII.

Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.

Excepted territory NFFE. Complete Part XXIV.

Active NFFE. Complete Part XXV.

Passive NFFE. Complete Part XXVI.

Excepted inter-affiliate FFI. Complete Part XXVII.

Direct reporting NFFE.

Sponsored direct reporting NFFE. Complete Part XXVIII.

## E. 第四至第二十八部分

表格的其余部分 (第四至第二十八部分) 包括涉及您在第一部分第 5 栏勾选的第 4 章身份的具体认证。就表格的本部分而言, 您只需填写适用于您的第 4 章身份的认证。

## 示例

**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 five percent 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

## 示例:

如果实体在第一部分第 5 栏选择“经认证的未注册当地银行”, 则实体须填写 W-8BEN-E 表格的第五部分。

您将注意到, 本章节待填写的标题与第一部分第 5 栏上所选的第 4 章身份相一致, 且第一部分第 5 栏还载有对待填写章节的提述 (即本示例第五部分)。

# W-8BEN-E - 美国预提税及申报受益所有人之外籍身份证明 (实体)

Form W-8BEN-E (2-2014) Page **8**

**Part XXVIII Sponsored Direct Reporting NFFE**

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 in line 42.

**Part XXIX 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 to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6059A.
- The entity identified on line 1 of this form is not a U.S. person.
- 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**
- 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.

Sign Here **1** \_\_\_\_\_ **2** \_\_\_\_\_ **3** \_\_\_\_\_

Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

**4**  I certify that I have the capacity to sign for the entity identified on line 1 of this form.

### F. 第二十九部分 (认证) (表格第 8 页)

您须获授权代表第 1 栏的实体签署。

1. 请在表格上签名
2. 请在签名旁边的横线上以正楷工整书写姓名。
3. 请以月/日/年的格式填写日期。
4. 请勾选此处“本人证明，本人拥有行事代表人身份代表表格第1栏中明确的实体签署”。

注意: 除非授权书特别注明代理人/律师可以签署税务文件或税务表格 (并提供或持有相关副本), 或者提供国税局 2848 表格, 否则本表格不得通过授权书授权签署。

**Part XXX 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 instructions for definition of substantial U.S. owner.

Name	Address	TIN

**G**

Form **W-8BEN-E** (2-2014)

### G. 第三十部分 被动 NFFE 的重要美国所有人 (仅在第二十六部分填写和适用时填写。)

请提供 NFFE 的每名重要美国所有人的姓名、地址和 TIN。

有关重要美国所有人的定义, 请参见 W-8BEN-E 表格指引。

# W-8BEN-E- Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

A Form W-8BEN-E must be completed correctly without any alterations.

If you make a mistake, please start over using a new form.

Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

**A. Please read this section and the associated instructions to ensure you are completing the correct W form.**

**B. PART I (Identification of Beneficial Owner) (Page 1 of form)**

**Line 1** Full name of organisation that is the beneficial owner

**Line 2** Country of incorporation or organisation

**Line 3** Name of disregarded entity receiving the payment (if applicable)

**Line 4** Chapter 3 Status (entity type) (Must check one box only):

**Line 5** Chapter 4 Status (FATCA status)

**Line 6 Permanent residence address.**

Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line, and **"Country" in the country box.**

DO NOT USE:

PO Box or C/O address

Name of a third party

Address at a Financial Institution

US address

**Line 7** Mailing address including "Country" in the country box

Insert mailing address only if different from the Permanent residence address.

**Note:** If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country differs to the country in the permanent residence address then a written explanation will be required.

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

Insert Employer Identification Number (EIN) if held.

A valid EIN will always be made up of 9 digits.

An EIN should not:

(1) contain something other than numbers,

(2) contain fewer than or more than nine digits,

(3) consist of nine of the same number, or

(4) consist of nine sequential numbers (whether ascending or descending order).

**Line 9** Tick **9a** 'GIIN' box and insert your Global Intermediary Identification Number (GIIN), or tick **9b** 'Foreign TIN' box and insert your Foreign Tax Identification Number (Foreign TIN) if held.

If you do not have a GIIN and you intend to apply for one soon or you have already applied for a GIIN, please enter 'Applied For' in the space for the GIIN. You will have 60 days to provide your GIIN to us.

**Line 10** Leave blank.

**Note:** Please refer to the W-8BEN-E instructions for further guidance on who is the beneficial owner.

Form <b>W-8BEN-E</b> (February 2014) Department of the Treasury Internal Revenue Service		<b>Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)</b> OMB No. 1545-1621	
<p>Do NOT use this form for:</p> <ul style="list-style-type: none"> <li>U.S. entity or U.S. citizen or resident</li> <li>A foreign individual</li> <li>A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits).</li> <li>A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)</li> <li>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)</li> <li>Any person acting as an intermediary</li> </ul>			
<p><b>Part I Identification of Beneficial Owner</b></p> <p><b>1</b> Name of organization that is the beneficial owner</p>		<p><b>2</b> Country of incorporation or organization</p>	
<p><b>3</b> Name of disregarded entity receiving the payment (if applicable)</p>			
<p><b>4</b> Chapter 3 Status (entity type) (Must check one box only):</p> <p> <input type="checkbox"/> Simple trust    <input type="checkbox"/> Grantor trust    <input type="checkbox"/> Disregarded entity    <input type="checkbox"/> Partnership  <input type="checkbox"/> Central Bank of Issue    <input type="checkbox"/> Tax-exempt organization    <input type="checkbox"/> Estate    <input type="checkbox"/> Government  <input type="checkbox"/> Private foundation                  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             </p>			
<p><b>5</b> Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).</p> <p> <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).  <input type="checkbox"/> Participating FFI.  <input type="checkbox"/> Reporting Model 1 FFI.  <input type="checkbox"/> Reporting Model 2 FFI.  <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).  <input type="checkbox"/> Sponsored FFI that has not obtained a GIIN. Complete Part IV.  <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.  <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.  <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.  <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.  <input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.  <input type="checkbox"/> Owner-documented FFI. Complete Part X.  <input type="checkbox"/> Restricted distributor. Complete Part XI.                 </p> <p> <input type="checkbox"/> Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.  <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.  <input type="checkbox"/> International organization. Complete Part XIV.  <input type="checkbox"/> Exempt retirement plans. Complete Part XV.  <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.  <input type="checkbox"/> Territory financial institution. Complete Part XVII.  <input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.  <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.  <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.  <input type="checkbox"/> 501(c) organization. Complete Part XXI.  <input type="checkbox"/> Nonprofit organization. Complete Part XXII.  <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.  <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.                 </p>			
<p><b>6</b> 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).</p> <p>City or town, state or province. Include postal code where appropriate.    Country</p>			
<p><b>7</b> Mailing address (if different from above)</p> <p>City or town, state or province. Include postal code where appropriate.    Country</p>			
<p><b>8</b> U.S. taxpayer identification number (TIN), if required</p>		<p><b>9a</b> <input type="checkbox"/> GIIN    <b>b</b> <input type="checkbox"/> Foreign TIN    <b>10</b> Reference number(s) (see instructions)</p>	
<p><b>Note.</b> Please complete remainder of the form including signing the form in Part XXIX.</p> <p>For Paperwork Reduction Act Notice, see separate instructions.    Cat. No. 59689N    Form <b>W-8BEN-E</b> (2-2014)</p>			



# W-8BEN-E- Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

Form W-8BEN-E (2-2014) Page 2

**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
 Limited Branch.  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

## C. PART II (Page 2 of Form)

Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

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 (see instructions).

c  The beneficial owner is claiming treaty benefits for 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 \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the reasons the beneficial owner meets the terms of the treaty article: \_\_\_\_\_

## D. PART III (Claim of Tax Treaty Benefits) (if applicable). (For chapter 3 purposes only)

Only complete this section if you are a resident in a treaty country and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

**Line 14a** tick the box and insert "Country" of residency

**Line 14b OR 14c** tick either box as applicable.

**Line 15** Special rates and conditions (only if applicable—see instructions).

claim it Yes Complete Part III.  Yes  No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).

Participating FFI.

Reporting Model 1 FFI.

Reporting Model 2 FFI.

Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).

Sponsored FFI that has not obtained a GIIN. Complete Part IV.

Certified deemed-compliant nonregistering local bank. Complete Part V.

Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

Certified deemed-compliant investment advisors and investment managers. Complete Part IX.

Owner-documented FFI. Complete Part X.

Restricted distributor. Complete Part XI.

Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

International organization. Complete Part XIV.

Exempt retirement plans. Complete Part XV.

Entity wholly owned by exempt beneficial owners. Complete Part XVI.

Territorial financial institution. Complete Part XVII.

Nonfinancial group entity. Complete Part XVIII.

Excepted nonfinancial start-up company. Complete Part XIX.

Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

501(c) organization. Complete Part XXI.

Nonprofit organization. Complete Part XXII.

Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.

Excepted territory NFFE. Complete Part XXIV.

Active NFFE. Complete Part XXV.

Passive NFFE. Complete Part XXVI.

Excepted inter-affiliate FFI. Complete Part XXVII.

Direct reporting NFFE.

Sponsored direct reporting NFFE. Complete Part XXVIII.

## E. PARTS IV to XXVIII

The remaining Parts of the form (Parts IV through XXVIII) include specific certifications relating to the chapter 4 status you ticked on Part I, Line 5.

For this portion of the form, you are required to complete only the certification applicable to your chapter 4 status.

### Example:

If an entity selected 'Certified deemed-compliant nonregistering local bank' on Part I, Line 5, the entity is required to complete Part V of the Form W-8BEN-E.

## Example

**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 five percent 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

You will note that the heading of the section to be completed matches the chapter 4 status (FATCA status) selected on Part I, line 5, and Part I, line 5 also contains the reference to the section to be completed i.e. in this example Part V.

# W-8BEN-E- Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

Form W-8BEN-E (2-2014) Page 8

**Part XXVIII Sponsored Direct Reporting NFFE**

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 in line 42.

**Part XXIX 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 to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050L **F**
- The entity identified on line 1 of this form is not a U.S. person,
- 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**
- 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.

Sign Here **1** \_\_\_\_\_ **2** \_\_\_\_\_ **3** \_\_\_\_\_

Signature of individual authorized to sign for beneficial owner      Print Name      Date (MM-DD-YYYY)

**4**  I certify that I have the capacity to sign for the entity identified on line 1 of this form.

### F. PART XXIX (Certification) (Page 8 of form)

You must be authorised to sign on behalf of the entity on Line 1.

- 1.** Please sign the form
- 2.** Please print your name on the line next to your signature.
- 3.** Please date the form using the MM/DD/YYYY format.
- 4.** Please tick here 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

**Part XXX 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 instructions for definition of substantial U.S. owner.

Name	Address	TIN

Form **W-8BEN-E** (2-2014)

### G. Part XXX Substantial U.S. Owners of Passive NFFE (complete only if Part XXVI completed and only if applicable.)

Please provide the name, address, and TIN of each substantial U.S. owner of the NFFE.

Please see Form W-8BEN-E instructions for definition of substantial U.S. owner.

\* HSBC are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.