

SUBSTITUTE W-8BEN FORM
CERTIFICATE OF FOREIGN STATUS OF BENEFICIAL OWNER
FOR UNITED STATES TAX WITHHOLDING

1. PLEASE COMPLETE GENERAL INFORMATION:

BENEFICIAL OWNER _____ COUNTRY _____
BUSINESS NAME (IF APPLICABLE) _____
ADDRESS _____
CITY _____ STATE _____ COUNTRY _____ POSTAL CODE _____

2. CIRCLE THE MOST APPROPRIATE CATEGORY BELOW: (PLEASE CIRCLE ONLY ONE)

- INDIVIDUAL (NOT AN ACTUAL BUSINESS)
- JOINT ACCOUNT (TWO OR MORE INDIVIDUALS)
- SOLE PROPRIETORSHIP (USING A SOCIAL SECURITY NUMBER FOR THE TAXPAYER ID)
- SOLE PROPRIETORSHIP (USING A FEDERAL EMPLOYER IDENTIFICATION NUMBER FOR TAXPAYER ID)
- A VALID TRUST, ESTATE, OR PENSION TRUST
- CORPORATION
- LLC
- PARTNERSHIP

3. 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

4. SIGN AND DATE THE FORM:

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

SIGNATURE _____ DATE _____

TITLE (IF APPLICABLE) _____