W-8BEN-E Entity Guidance

Please note, these guidelines are general in nature and do not constitute tax advice. If you need advice about how to complete a form or about your particular situation, please contact your tax advisor.

**Step 1: Determine which form you need to complete**

<table>
<thead>
<tr>
<th>Which criteria does the account holder meet?</th>
<th>Which form to use?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Entity</td>
<td></td>
</tr>
<tr>
<td>US Person</td>
<td>W-9</td>
</tr>
<tr>
<td>Non US Person</td>
<td>W-8BEN-E</td>
</tr>
<tr>
<td>Non US Person</td>
<td>W-8IMY</td>
</tr>
<tr>
<td>Non US Person</td>
<td>W-8EXP</td>
</tr>
</tbody>
</table>

Example 1: ABC BV is a Dutch entity and is the beneficial owner of the account. ABC should fill in a W-8BEN-E form.

Example 2: John is a US Person. John should fill in a W-9 form.

**Step 2: Complete the form**

- Do not use white-out or similar products. Do you need to correct a mistake? Start again with a new form. You can find a new form on the website of the IRS (website).
- Fill in the form in English (for example: write “The Netherlands” instead of “Nederland”).
- Use US date format (MM-DD-YYYY).
- Do not use abbreviations.
- This form is personal. Do you have a joined account? Fill in the forms separately.

**Part I: Identification of Beneficial Owner**

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, see instructions)
4. Chapter 3 Status (entity type) (Must check one box only)
   - Simple trust
   - Granter trust
   - Complex trust
   - Estate
   - Private foundation
   - International organization
   - Corporation
   - Disregarded entity
   - Partnership
   - Government
   - Yes
   - No

5. Chapter 4 Status (FATCA status) (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 model 1 FFI, other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
   - Participation FFI.
   - Reporting Model 1 FFI.
   - Reporting Model 2 FFI.
   - Registered deemed-compliant FFI (other than a Reporting Model 1 FFI, or nonparticipating FFI, or nonreporting IGA FFI covered in Part X). See instructions.
   - Nonparticipating FFI. Complete Part IV.
   - Certified deeming-compliant nondealing local bank. Complete Part V.
   - Certified deeming-compliant FFI with only low-value accounts. Complete Part VI.
   - Certified deeming-compliant sponsor, closely held investment vehicle. Complete Part VII.
   - Certified deeming-compliant limited life debt investment entity. Complete Part VIII.
   - Certified deeming-compliant investment advisors and investment managers. Complete Part IX.
   - Owner-documented FFI. Complete Part X.
   - Restricted distributor. Complete Part XI.
   - Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XII.
   - International organization. Complete Part XIII.
   - Exempt retirement plans. Complete Part XIV.
   - Entity wholly owned by exempt beneficial owners. Complete Part XIV.
   - Territory financial institution. Complete Part XV.
   - Nonfinancial group entity. Complete Part XVII.
   - Exempt nonfinancial startup company. Complete Part XIX.
   - Exempt nonfinancial entity in liquidation or bankruptcy. Complete Part XIX.
   - 501(c) organization. Complete Part XX.
   - Nonprofit organization. Complete Part XXI.
   - Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXII.
   - Exempt territory NFFE. Complete Part XXII.
   - Active NFFE. Complete Part XXII.
   - Passive NFFE. Complete Part XXII.
   - Exempt inter-affiliate FFI. Complete Part XXII.
   - Direct reporting NFFE.
   - Sponsored direct reporting NFFE. Complete Part XXII.
   - Account that is not a financial account.

6. 1: Please enter the full legal name of your entity here, including, for example, ‘BV’, ‘NV’, etc. If you are filing the form on behalf of a branch or disregarded entity, please do not enter the business name of the branch or disregarded entity here.
   - 2: Enter your entity’s country of incorporation or under whose laws it has been created, organized or governed here. Do not use abbreviations (for example: write “the United Kingdom” instead of “UK”).
   - 3: If applicable, enter the name of the disregarded entity.
   - 4: Check the one box that applies to your entity’s chapter 3 status, and check Yes or No if applicable.
   - 5: Check the one box that applies to your entity’s FATCA status, and fill out the related Part IV-XXVIII if required.
6: Enter the permanent residence address of your entity, including postal code. Do not provide a P.O. Box.

7: If your entity’s mailing address if different from the permanent residence address, please provide it here.

8: If your entity has a US Taxpayer Identification Number (“TIN”), please enter it here.

9a & b: If your entity has a GIIN and / or Foreign TIN, please enter it here. The Foreign TIN is the TIN number issued to you by your jurisdiction of tax residence.

11, 12, 13: If Part II applies to your entity, please provide the required information. Do not use abbreviations (for example: write “the United Kingdom” instead of “UK”).

14a: If you wish to claim treaty benefits, please provide the country where your entity is resident for the applicable income tax treaty and check the box to certify that your entity is tax resident in that country.

14b: If you filled in 14a, please clarify under which requirement your entity applies for tax treaty benefits. Please tick only the one box that applies.

14c: Please only fill in if applicable to your entity’s situation.

15: Please only fill in if required.

If you fill out this part make sure that Part I, 8 or 9b is completed.

Part IV t/m Part XXVIII: Please fill in the part which matches to your entity’s FATCA status provided in part I, 5. Please, only fill in the Part that applies.

: If your authorized to sign on the entity’s behalf, you must: tick the box, sign and date the form. Please note the date should be provided in the US format: MM-DD-YY.

: If you are signing the form as an agent acting under a duly authorized power of attorney, you must attach the power of attorney in the proper form or a copy thereof.