

**Name of Beneficial Owner and Mailing Address**

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City, State, Zip

Holder Account Number  
 \_\_\_\_\_

Company Name  
 \_\_\_\_\_

Use a black pen. Print in CAPITAL letters inside the grey areas as shown in this example.



**Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding**

OMB No. 1545-1621  
 (Rev. Feb. 2006) Dept. of U.S. Treasury

**A Identification of Beneficial Owner (See instructions on reverse)**

Please mark the box that indicates your status.

Individual     Corporation     Other (If you mark this box please indicate other type of Beneficial Owner) (categories on reverse)

\_\_\_\_\_

Country Code (refer to "Country Codes" insert)

If a non-individual, indicate country of incorporation or organization.

\_\_\_\_

U.S. Taxpayer Identification Number, if required  
 \_\_\_\_\_

**Permanent residence address**

Street Number    Street Name    Apt./Unit Number

\_\_\_\_\_

City or Town/State or Province/Postal Code    Country Code (refer to "Country Codes" insert)

\_\_\_\_\_

1. **Individuals claiming a reduced treaty rate** must check box 9a **AND** enter country code of residence.
2. **Non-individuals claiming a reduced treaty rate** must check box 9a **AND** Box 9c **AND** enter country code of residence.
3. **Beneficial owners claiming a special withholding rate** — if applicable, must complete an IRS Form W-8BEN. See "Special Rates and Conditions" on the back of this form for more information.

**B Claim of Tax Treaty Benefits (if applicable)**

I certify that (mark all boxes that apply):

**9a**  The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the "Country Code" identified to the right.

Country Code (refer to "Country Codes" insert)  
 \_\_\_\_\_

**9c**  The beneficial owner is a nonindividual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.

**C Certification - Sign Here**

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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
  - The beneficial owner 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, and, if an individual, has not been, and at the time this certificate is furnished, reasonably expects not to be present in the United States for a period aggregating 183 days or more during each calendar year to which this certificate pertains.
- 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.

Date (mm/dd/yyyy)  
 \_\_\_\_\_

Signature of beneficial owner or authorized signatory  
 \_\_\_\_\_

Capacity in which acting  
 \_\_\_\_\_

Send form to Computershare. Do not send to the IRS (see reverse for mailing instructions).



# Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

(Section references are to the Internal Revenue Code)

**Do not use this form for:**

- A U.S. citizen or other U.S. person, including a resident alien individual .....W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States .....W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) .....W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) .....W-8EXP or W-8ECI

**Instead, use Form:**

**Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.**

- A person acting as an intermediary .....W-8IMY

**Purpose of this form:**

The United States Internal Revenue Service requires that all non-resident alien investors certify their foreign status by completing Form W-8BEN. A Form W-8BEN is also required to claim, if applicable, a reduced rate of withholding as a resident of a foreign country with which the United States has an income tax treaty. Failure to provide a completed Form W-8BEN may result in the imposition of a U.S. backup withholding tax on all payments to your account.

**Type of Beneficial Owner**

Check the one box that applies. If you select "Other", please choose from the following categories:

- |                       |                    |
|-----------------------|--------------------|
| Partnership           | Grantor Trust      |
| Estate                | Tax Exempt Org.    |
| Complex Trust         | Disregarded Entity |
| Simple Trust          | Private Foundation |
| Government            | International Org. |
| Central Bank of Issue |                    |

**Claim of Treaty Benefits**

**Individuals**

Please check Box 9a AND enter the country code of your country of residence if you qualify as a resident under the terms of the treaty.

**Non-Individuals**

Please check Box 9a AND Box 9c AND enter the country code of your country of residence.

**Country of Incorporation**

If you are a corporation, enter the country code of the country of incorporation. If you are another type of entity, enter the country code of the country under which laws you were created, organized or governed. See list of country codes enclosed.

**U.S. Taxpayer Identification Number (TIN)**

If applicable, enter your U.S. Social Security Number or your U.S. Employer Identification Number. Do not enter your Canadian Social Insurance Number or your Australian Tax File Number.

**Permanent Residence Address**

Complete this section only if your permanent address is different than your mailing address. Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are not an individual and you do not have a tax residence in any country, the permanent address is where you maintain your principal office. Do not use a United States, P.O. Box or in-care-of address.

**Capacity in which acting**

If this form is completed by an agent acting under a duly authorized Power of Attorney, the form must be accompanied by the Power of Attorney in proper form or a copy thereof. **Non-individuals.** This form must be signed by an authorized representative or officer of the beneficial owner and the "capacity in which acting" field must be completed, e.g., Director.

**Date**  
Send date the form in the format (mm/dd/yyyy)

**Signature**  
If the form is not returned with a signature, the form will be treated as invalid and reportable payments will be subject to backup withholding.

**Special Rates and Conditions**

If applicable, a beneficial owner must complete a government issue (IRS) Form W-8BEN and submit such original signed form to Computershare at the address shown below. When completing the IRS Form W-8BEN, be sure to include the information required by Part II, Line 10 on such form. This form can be found on the IRS website www.irs.gov. An example of a beneficial owner who might qualify for a special rate under the treaty is a foreign corporation claiming a special rate applicable to dividends based on ownership of a specific percentage of stock.

**Joint Ownership**

**Each beneficial owner of a joint account must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.**

Please do not submit any other maintenance or financial requests within the envelope provided.

# COUNTRY CODES

PLEASE NOTE: For use with Form W-8BEN only. Select your applicable country and enter the corresponding "Country Code" in the boxes provided on the enclosed form W-8BEN.

COUNTRY	COUNTRY CODE	COUNTRY	COUNTRY CODE	COUNTRY	COUNTRY CODE
AFGHANISTAN	AFG	GABON	GAB	OCCUPIED PALESTINIAN TERRITORY	PSE
ALBANIA	ALB	GAMBIA	GMB	OMAN	OMN
ALGERIA	DZA	GEORGIA	GEO	PAKISTAN	PAK
AMERICAN SAMOA	ASM	GERMANY	DEU	PALAU	PLW
ANDORRA	AND	GHANA	GHA	PANAMA	PAN
ANGOLA	AGO	GIBRALTAR	GIB	PAPUA NEW GUINEA	PNG
ANGUILLA	AIA	GREECE	GRC	PARAGUAY	PRY
ANTARCTICA	ATA	GREENLAND	GRL	PERU	PER
ANTIGUA AND BARBUDA	ATG	GRENADA	GRD	PHILIPPINES	PHL
ARGENTINA	ARG	GUADELOUPE	GLP	PITCAIRN	PCN
ARMENIA	ARM	GUAM	GUM	POLAND	POL
ARUBA	ABW	GUATEMALA	GTM	PORTUGAL	PRT
AUSTRALIA	AUS	GUINEA	GIN	PUERTO RICO	PRI
AUSTRIA	AUT	GUINEA-BISSAU	GNB	QATAR	QAT
AZERBAIJAN	AZE	GUYANA	GUY	REPUBLIC OF KOREA	KOR
BAHAMAS	BHS	HAITI	HTI	REPUBLIC OF MOLDOVA	MDA
BAHRAIN	BHR	HEARD AND MCDONALD ISLANDS	HMD	REUNION	REU
BANGLADESH	BGD	HOLY SEE	VAT	ROMANIA	ROM
BARBADOS	BRB	HONDURAS	HND	RUSSIAN FEDERATION	RUS
BELARUS	BLR	HONG KONG	HKG	RWANDA	RWA
BELGIUM	BEL	HUNGARY	HUN	SAINT HELENA	SHN
BELIZE	BLZ	ICELAND	ISL	SAINT KITTS AND NEVIS	KNA
BENIN	BEN	INDIA	IND	SAINT LUCIA	LCA
BERMUDA	BMU	INDONESIA	IDN	SAINT PIERRE AND MIQUELON	SPM
BHUTAN	BTN	IRAN, ISLAMIC REPUBLIC OF	IRN	SAINT VINCENT & THE GRENADINES	VCT
BOLIVIA	BOL	IRAQ	IRQ	SAMOA	WSM
BOSNIA AND HERZEGOVINA	BIH	IRELAND	IRL	SAN MARINO	SMR
BOTSWANA	BWA	ISRAEL	ISR	SAO TOME AND PRINCIPE	STP
BOUVET ISLAND	BVT	ITALY	ITA	SAUDI ARABIA	SAU
BRAZIL	BRA	JAMAICA	JAM	SENEGAL	SEN
BRITISH INDIAN OCEAN TERRITORY	IOT	JAPAN	JPN	SEYCHELLES	SYC
BRITISH VIRGIN ISLANDS	VGB	JORDAN	JOR	SIERRA LEONE	SLE
BRUNEI DARUSSALAM	BRN	KAZAKHSTAN	KAZ	SINGAPORE	SGP
BULGARIA	BGR	KENYA	KEN	SLOVAKIA	SVK
BURKINA FASO	BFA	KIRIBATI	KIR	SLOVENIA	SVN
BURUNDI	BDI	KUWAIT	KWT	SOLOMON ISLANDS	SLB
CAMBODIA	KHM	KYRGYZSTAN	KGZ	SOMALIA	SOM
CAMEROON	CMR	LAO PEOPLES DEMOCRATIC REPUBLIC	LAO	SOUTH AFRICA	ZAF
CANADA	CAN	LATVIA	LVA	GEORGIA + S SANDWICH ISL	SGS
CAPE VERDE	CPV	LEBANON	LBN	SPAIN	ESP
CAYMAN ISLANDS	CYM	LESOTHO	LSO	SRI LANKA	LKA
CENTRAL AFRICAN REPUBLIC	CAF	LIBERIA	LBR	SUDAN	SDN
CHAD	TCD	LIBYAN ARAB JAMAHIRIYA	LYB	SURINAME	SUR
CHILE	CHL	LIECHTENSTEIN	LIE	SVALBARD AND JAN MAYEN ISLANDS	SJM
CHINA	CHN	LITHUANIA	LTU	SWAZILAND	SWZ
CHRISTMAS ISLAND	CXR	LUXEMBOURG	LUX	SWEDEN	SWE
COCOS (KEELING) ISLANDS	CCK	MACAU (AO-MEN)	MAC	SWITZERLAND	CHE
COLOMBIA	COL	MACEDONIA, FORMER YUGOSLAV REPUBLIC OF	MKD	SYRIAN ARAB REPUBLIC	SYR
COMOROS	COM	MADAGASCAR	MDG	TAIWAN	TWN
CONGO	COG	MALAWI	MWI	TAJIKISTAN	TJK
CONGO, DEMOCRATIC REPUBLIC OF THE	COD	MALAYSIA	MYS	THAILAND	THA
COOK ISLANDS	COK	MALDIVES	MDV	TOGO	TGO
COSTA RICA	CRI	MALI	MLI	TOKELAU	TKL
COTE D'IVOIRE	CIV	MALTA	MLT	TONGA	TON
CROATIA	HRV	MARSHALL ISLANDS	MHL	TRINIDAD AND TOBAGO	TTO
CUBA	CUB	MARTINIQUE	MTQ	TUNISIA	TUN
CYPRUS	CYP	MAURITANIA	MRT	TURKEY	TUR
CZECH REPUBLIC	CZE	MAURITIUS	MUS	TURKMENISTAN	TKM
DEMOCRATIC PEOPLES REPUBLIC OF KOREA	PRK	MAYOTTE	MYT	TURKS AND CAICOS ISLANDS	TCA
DEMOCRATIC REPUBLIC OF CONGO	ZAR	MEXICO	MEX	TUVALU	TUV
DENMARK	DNK	MICRONESIA FEDERATED STATES OF	FSM	UGANDA	UGA
DJIBOUTI	DJI	MONACO	MCO	UKRAINE	UKR
DOMINICA	DMA	MONGOLIA	MNG	UNITED ARAB EMIRATES	ARE
DOMINICAN REPUBLIC	DOM	MONTSERRAT	MSR	UNITED KINGDOM	GBR
EAST TIMOR	TMP	MOROCCO	MAR	UNITED REPUBLIC OF TANZANIA	TZA
ECUADOR	ECU	MOZAMBIQUE	MOZ	UNITED STATES	USA
EGYPT	EGY	MYANMAR	MMR	UNITED STATES MINOR OUTLYING ISLANDS	UMI
EL SALVADOR	SLV	NAMIBIA	NAM	URUGUAY	URY
EQUATORIAL GUINEA	GNQ	NAURU	NRU	UZBEKISTAN	UZB
ERITREA	ERI	NEPAL	NPL	VANUATU	VUT
ESTONIA	EST	NETHERLANDS	NLD	VENEZUELA	VEN
ETHIOPIA	ETH	NETHERLANDS ANTILLES	ANT	VIET NAM	VNM
FALKLAND ISLANDS (MALVINAS)	FLK	NEW CALEDONIA	NCL	WALLIS AND FUTUNA ISLANDS	WLF
FAROE ISLANDS	FRO	NEW ZEALAND	NZL	WESTERN SAHARA	ESH
FIJI	FJI	NICARAGUA	NIC	YEMEN	YEM
FINLAND	FIN	NIGER	NER	YUGOSLAVIA	YUG
FRANCE	FRA	NIGERIA	NGA	ZAMBIA	ZMB
FRENCH GUIANA	GUF	NIUE	NIU	ZIMBABWE	ZWE
FRENCH POLYNESIA	PYF	NORFOLK ISLAND	NFK		
FRENCH SOUTHERN TERRITORIES	ATF	NORTHERN MARIANA ISLANDS	MNP		
		NORWAY	NOR		