

# COMPANY

## The below needs to be satisfied in order to claim treaty benefits

At least 50% (by vote or value) of the company is held by Australian and/or US persons  Yes  No

At least 50% of the gross income of the company is being paid to Australian and/or US persons as deductible payments  Yes  No

If **yes** → please proceed to the **decision tree** to fill the relevant form

If **no** → you will not be eligible for treaty benefits

## NFFE is further sub-categorised as Active and Passive:

- **Active NFFE** – When at least 50% of the gross income of a company is derived from its primary line of business
- **Passive NFFE** – When at least 50% of the gross income of a company is from passive sources of income and not from their direct line of business

Please use the below chart to help you select the right form as per your requirements.

## How to select the relevant form:

### Is the company a Not For Profit (NFP)?

**No** **Yes**

Does the company carry on business **other than** specified investments or personal services business?

**No** **Yes**

Were **50% or more** of all assets held as **passive investment assets** (dividends/interests/rent/royalties/annuities/etc)?

**No** **Yes**

Was **50% or more** of the company's gross income **derived from passive investments** (dividends/interests/rent/royalties/annuities/etc)?

**No** **Yes**

Go to **page 4** and follow instructions as a **Company – Passive NFFE**

Go to **page 1** and follow instructions as a **Company – Not For Profit (NFP)**

Go to **page 7** and follow instructions as a **Company – Active NFFE**

# COMPANY – Not For Profit (NFP)

- a. **Step 1:** Enter exact full name of NFP as it appears on deed
- b. **Step 2:** Enter country of tax residency
- c. **Step 4:** Check 'Corporation'
- d. **Step 5:** Check 'Non-profit organisation'

**Form W-8BEN-E**  
(Rev. July 2017)  
Department of the Treasury  
Internal Revenue Service

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.  
▶ Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

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**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- 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
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . 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 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 for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

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**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
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**3** Name of disregarded entity receiving the payment (if applicable, see instructions)

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

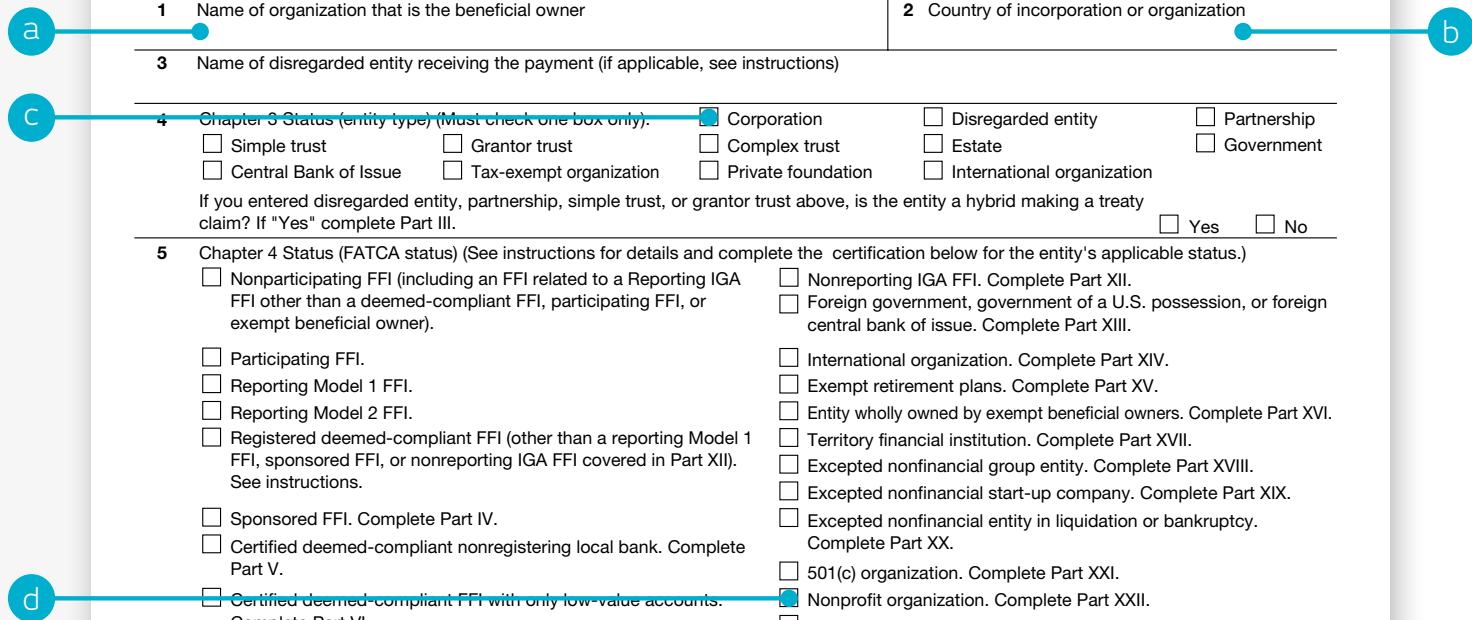
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation
<input type="checkbox"/> Complex trust	<input type="checkbox"/> International organization	<input type="checkbox"/> Government

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.  Yes  No

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**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"/> 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, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.  <input type="checkbox"/> Sponsored FFI. 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"/> Nonreporting IGA FFI. 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"/> Excepted 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 checked="" 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.
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## COMPANY – Not For Profit (NFP) (continued)

- e. **Step 6:** Registered office address
- f. **Step 7:** Postal address
- g. **Step 9b:** Australian Business Number (ABN)/ Tax File Number (TFN) (optional)
- h. **Step 10:** Enter client's trading account(s) number

<input type="checkbox"/> Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.		<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.	
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).			
City or town, state or province. Include postal code where appropriate.			Country
<b>7</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country
<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> GIIN	<b>b</b> Foreign TIN	
<b>10</b> Reference number(s) (see instructions)			

- i. **Step 14:** Check **a**
- j. **Step 14:** Enter country of tax residency
- k. **Step 14:** Check **b**
- l. **Step 14:** Check 'Other tax exempt organisation'

<b>Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)</b>	
<b>14</b> I certify that (check all that apply):	
<b>a</b> <input type="checkbox"/>	The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
<b>b</b> <input checked="" type="checkbox"/>	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"/>	Tax exempt pension trust or pension fund
<input checked="" type="checkbox"/>	Other tax exempt organization
<input type="checkbox"/>	Publicly traded corporation
<input type="checkbox"/>	Subsidiary of a publicly traded corporation
<input type="checkbox"/>	Company that meets the ownership and base erosion test
<input type="checkbox"/>	Company that meets the derivative benefits test
<input type="checkbox"/>	Company with an item of income that meets active trade or business test
<input type="checkbox"/>	Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/>	Other (specify Article and paragraph): _____
<b>c</b> <input type="checkbox"/>	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).

## COMPANY – Not For Profit (NFP) (continued)

m. Step 36: Check the box

m

### Part XXII Nonprofit Organization

- 36  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
  - The entity is exempt from income tax in its country of residence;
  - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
  - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

n. Signature of authorised signatory(ies)

o. Enter the name(s) of authorised signatory(ies) here

p. Date in US format (MM/DD/YYYY)

q. Check certification at bottom of form

### Part XXX 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 6050W;
- 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 my certification on this form becomes incorrect.

Sign Here ▶

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

q

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

# COMPANY – Passive Non-Financial Foreign Entity (NFFE)

If you open a new account on behalf of a legal entity or arrangement (such as a trust or partnership), we may ask you to provide various information, certifications, forms and/or documents (within certain timeframes) about:

- The tax residence(s) of the entity
- The nature of the entity’s business
- In some circumstances, the individuals who control the entity or have specific connections to the entity. This includes their tax residence(s), TIN(s) and other required information

These requirements ensure all Financial Institutions comply with their obligations under the FATCA and CRS laws and guidance.

- a. **Step 1:** Enter full name of company
- b. **Step 2:** Enter country of tax residency
- c. **Step 4:** Check ‘Corporation’

**Form W-8BEN-E**  
(Rev. July 2017)  
Department of the Treasury  
Internal Revenue Service

**Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.  
► Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

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- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- 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
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . 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 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 for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

**Instead use Form:**

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**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)	
<b>4</b> Chapter 3 Status (entity type) (Must check one box only).	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> International organization	
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. <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>	
<b>5</b> 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"/> 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	
<input type="checkbox"/> Nonreporting IGA FFI. 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.	

## COMPANY – Passive Non-Financial Foreign Entity (NFFE) (continued)

- d. **Step 6:** Registered address
- e. **Step 7:** Postal address
- f. **Step 9b:** Australian Business Number (ABN)/Tax File Number (TFN) (optional)
- g. **Step 10:** Enter client's trading account(s) number

<input type="checkbox"/>	Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/>	Excepted territory NFFE. Complete Part XXIV.
<input type="checkbox"/>	Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/>	Active NFFE. Complete Part XXV.
<input type="checkbox"/>	Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/>	Passive NFFE. Complete Part XXVI.
<input type="checkbox"/>	Owner-documented FFI. Complete Part X.	<input type="checkbox"/>	Excepted inter-affiliate FFI. Complete Part XXVII.
<input type="checkbox"/>	Restricted distributor. Complete Part XI.	<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.
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).			
City or town, state or province. Include postal code where appropriate.			Country
<b>7</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country
<b>8</b>	U.S. taxpayer identification number (TIN), if required	<b>9a</b>	GIIN
		<b>b</b>	Foreign TIN
<b>10</b>	Reference number(s) (see instructions)		

- h. **Step 14:** Check a
- i. **Step 14:** Enter country of tax residency
- j. **Step 14:** Check b
- k. **Step 14:** Check 'Company that meets the ownership and base erosion test', this being applicable to most trusts /companies. (Note: other items may apply, please consult your US tax adviser to verify.)

<b>Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)</b>			
<b>14</b> I certify that (check all that apply):			
<b>a</b>	<input type="checkbox"/>	The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.	<b>i</b>
<b>b</b>	<input type="checkbox"/>	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 checked="" type="checkbox"/>
	<input type="checkbox"/>	Tax exempt pension trust or pension fund	<input type="checkbox"/>
	<input type="checkbox"/>	Other tax exempt organization	<input type="checkbox"/>
	<input type="checkbox"/>	Publicly traded corporation	<input type="checkbox"/>
	<input type="checkbox"/>	Subsidiary of a publicly traded corporation	<input type="checkbox"/>
	<input type="checkbox"/>	Company that meets the ownership and base erosion test	<input type="checkbox"/>
	<input type="checkbox"/>	Company that meets the derivative benefits test	<input type="checkbox"/>
	<input type="checkbox"/>	Company with an item of income that meets active trade or business test	<input type="checkbox"/>
	<input type="checkbox"/>	Favorable discretionary determination by the U.S. competent authority received	<input type="checkbox"/>
	<input type="checkbox"/>	Other (specify Article and paragraph): _____	
<b>c</b>	<input type="checkbox"/>	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).	

# COMPANY – Passive Non-Financial Foreign Entity (NFFE) (continued)

**l. Step 40:** Check **a**

**m. Step 40:** Does a US person directly or indirectly owns more than 10% interest (by vote or value) in the company?

If **no** → check **b**

If **yes** → check **c**

If **yes**, complete **Part XXIX**

i. Enter name of substantial US owner

ii. Enter residential address

iii. Enter US Taxpayer Identification Number (TIN)

**n.** Signature of authorised signatory(ies)

**o.** Enter the name(s) of authorised signatory(ies) here

**p.** Date in US format (MM/DD/YYYY)

**q.** Check certification at bottom of form

## Part XXVI Passive NFFE

**40a**  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

**b**  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**

**c**  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

## Part XXIX 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 the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

## Part XXX 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 6050W;
- 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 my certification on this form becomes incorrect.

**Sign Here** ▶

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

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

# COMPANY – Active Non-Financial Foreign Entity (NFFE)

If you open a new account on behalf of a legal entity or arrangement (such as a trust or partnership), we may ask you to provide various information, certifications, forms and/or documents (within certain timeframes) about:

- The tax residence(s) of the entity
- The nature of the entity’s business
- In some circumstances, the individuals who control the entity or have specific connections to the entity. This includes their tax residence(s), TIN(s) and other required information

These requirements ensure all Financial Institutions comply with their obligations under the FATCA and CRS laws and guidance.

- a. **Step 1:** Enter full name of company
- b. **Step 2:** Enter country of tax residency
- c. **Step 4:** Check ‘Corporation’

Form **W-8BEN-E** **Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)** OMB No. 1545-1621  
 (Rev. July 2017) Department of the Treasury Internal Revenue Service  
 ▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code. ▶ Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

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- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- 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
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . 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 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 for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)	
<b>4</b> Chapter 3 Status (entity type) (Must check one box only).	
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> International organization	
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. <span style="float: right;"><input type="checkbox"/> Yes    <input type="checkbox"/> No</span>	
<b>5</b> 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"/> 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	
<input type="checkbox"/> Nonreporting IGA FFI. 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 XV. <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.	



## COMPANY – Active Non-Financial Foreign Entity (NFFE) (continued)

- d. **Step 6:** Registered address
- e. **Step 7:** Postal address
- f. **Step 9b:** Australian Business Number (ABN)/Tax File Number (TFN) (optional)
- g. **Step 10:** Enter client's trading account(s) number

<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.		<input type="checkbox"/> Family traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.	
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.		<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.	
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.		<input type="checkbox"/> Active NFFE. Complete Part XXV.	
<input type="checkbox"/> Owner-documented FFI. Complete Part X.		<input type="checkbox"/> Passive NFFE. Complete Part XXVI.	
<input type="checkbox"/> Restricted distributor. Complete Part XI.		<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.	
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).			
City or town, state or province. Include postal code where appropriate.			Country
<b>7</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country
<b>8</b> U.S. taxpayer identification number (TIN), if required		<b>9a</b> GIIN	<b>b</b> Foreign TIN
<b>10</b> Reference number(s) (see instructions)			
<b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.			
<b>For Paperwork Reduction Act Notice, see separate instructions.</b>		Cat. No. 59689N	Form <b>W-8BEN-E</b> (Rev. 7-2017)

# COMPANY – Active Non-Financial Foreign Entity (NFFE) (continued)

- h. **Step 14:** Check a
- i. **Step 14:** Enter country of tax residency
- j. **Step 14:** Check b
- k. **Step 14:** Check 'Company that meets the ownership and base erosion test', this being applicable to most trusts/companies. (Note: other items may apply, please consult your US tax adviser to verify.)

**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 checked="" 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"/> 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).

- l. **Step 39:** Check

**Part XXV Active NFFE**

**39** I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

- m. Signature of authorised signatory(ies)
- n. Enter the name(s) of authorised signatory(ies) here
- o. Date in US format (MM/DD/YYYY)
- p. Check certification at bottom of form

**Part XXX 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 6050W;
- 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 my certification on this form becomes incorrect.

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

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