

The beneficial owner is claiming the provisions of Article _____ of the treaty identified 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: _____

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:

- 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, and
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty.

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 provisions of this document other than the certifications required to establish your status as a non-U.S. person, and, if applicable, obtain a reduced rate of withholding.

Signature: _____

Date: _____

DEFINITIONS:

Permanent residence 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. For purposes of claiming a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes.

Beneficial owner: The beneficial owner is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. For additional information on the definition of “beneficial owner” and Form W-8BEN, please see the Instructions for Form W-8BEN, which can be obtained from Internal Revenue Service (www.irs.gov).