

**UPDATED INFORMATION ON USE OF
FORM W-8IMY (REVISION DATE FEBRUARY 2006)
BEFORE JANUARY 1, 2015**

This Form W-8IMY (revision date April 2014) reflects the changes made in the Foreign Account Tax Compliance Act (FATCA) and is the current version of the form for use. You also may use the prior version of the Form W-8IMY (revision date February 2006) through December 31, 2014.

For purposes of chapter 3 of the Internal Revenue Code, Form W-8IMY (revision date February 2006) provided to a withholding agent before January 1, 2015 will remain valid until the form's validity expires under Treasury Regulations section 1.1441-1(e)(4)(ii).

For purposes of chapter 4 of the Internal Revenue Code, Form W-8IMY (revision date February 2006) provided to a withholding agent before January 1, 2015 is and will remain valid to the extent permitted in Treasury Regulations section 1.1471-3(d)(1) (describing the allowance for use of a "pre-FATCA Form W-8"). See also Treasury Regulations sections 1.1471-2T(a)(4)(ii) (describing a transitional exception to withholding for certain payments made with respect to a preexisting obligation) and 1.1441-1(e)(4) (describing additional requirements for a withholding certificate provided by an intermediary that result from the provisions of chapter 4).

A withholding agent may request that you provide Form W-8IMY (revision date February 2006) before January 1, 2015. Form W-8IMY (revision date February 2006) can be found on irs.gov in the Forms and Publications section, under the "Prior Year Forms" tab, by searching the cumulative list of forms posted there for the term "Form W-8".

Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting

▶ Section references are to the Internal Revenue Code.

▶ Information about Form W-8IMY and its separate instructions is at www.irs.gov/formw8imy.

▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits **W-8BEN or W-8BEN-E**
- A hybrid entity claiming treaty benefits on its own behalf **W-8BEN-E**
- A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States **W-8ECI**
- A disregarded entity with a single foreign owner that is the beneficial owner of the income to which this form relates. Instead, the single foreign owner should use **W-8BEN, W-8ECI, or W-8BEN-E**
- 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 the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) **W-8EXP**
- U.S. entity or U.S. citizen or resident **W-9**
- A foreign person documenting themselves for purposes of section 6050W **W-8BEN, W-8BEN-E, or W-8ECI**

Instead, use Form:

Part I Identification of Entity

1 Name of individual or organization that is acting as intermediary	2 Country of incorporation or organization
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3 Name of disregarded entity (if applicable)

4 Chapter 3 Status:

<input type="checkbox"/> Qualified intermediary. Complete Part III.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII.
<input type="checkbox"/> Nonqualified intermediary. Complete Part IV.	<input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.
<input type="checkbox"/> Territory financial institution. Complete Part V.	<input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.
<input type="checkbox"/> U.S. branch. Complete Part VI.	<input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.
<input type="checkbox"/> Withholding foreign partnership. Complete Part VII.	

5 Chapter 4 Status:

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or limited branch). Complete Part IX (if applicable).	<input type="checkbox"/> Owner-documented FFI. Complete Part XI.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Restricted distributor. Complete Part XVI.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> Foreign central bank of issue. Complete Part XVII.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XVIII.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).	<input type="checkbox"/> Exempt retirement plans. Complete Part XIX.
<input type="checkbox"/> Territory financial institution. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XX.
<input type="checkbox"/> Sponsored FFI that has not obtained a GIIN (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part XII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part XV.	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVII.

6 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.	Country
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7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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8 U.S. taxpayer identification number, if required ▶

QI-EIN WP-EIN WT-EIN EIN SSN or ITIN

9 GIIN (if applicable)

10 Reference number(s) (see instructions)

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

- 11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment.
- Limited branch. Reporting Model 1 FFI. U.S. Branch.
 Participating FFI. Reporting Model 2 FFI.
- 12** Address of branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

- 13**
- GIIN (if any) ▶

Chapter 3 Status Certifications**Part III Qualified Intermediary**

- 14a** (All qualified intermediaries check here) I certify that the entity identified in Part I (or branch, if relevant):
- Is a qualified intermediary and is not acting for its own account with respect to the account(s) identified on line 10 or in a withholding statement associated with this form; **and**
 - Has provided or will provide a withholding statement, as required, for purposes of chapters 3 and 4 that is subject to the certifications made on this form.
- Check all that apply:**
- b** I certify that the entity identified in Part I of this form is not providing a withholding statement associated with this form because it assumes primary withholding responsibility for purposes of chapters 3 and 4, and either:
- Primary Form 1099 reporting and backup withholding responsibility; or
 - Reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains and that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting.
- c** I certify that the entity identified in Part I of this form assumes primary withholding responsibility under chapters 3 and 4 with respect to payments made to each account identified on this line 14c (or on an attachment to this form) ▶ _____
- d** I certify that the entity identified in Part I of this form assumes primary Form 1099 reporting and backup withholding responsibility with respect to payments made to each account identified on this line 14d or on an attachment to this form or reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains and that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting ▶ _____
- e** I certify that the entity identified in Part I of this form does **NOT** assume primary Form 1099 reporting and backup withholding responsibility and is using this form to transmit Forms W-9 with respect to each account(s) held by a U.S. non-exempt recipient identified on this line 14e or in a withholding statement associated with this form ▶ _____
- If the entity identified on Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form (check all that apply):
- (i)** I certify that the entity meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.
- (ii)** To the extent the entity is providing a withholding statement that includes a chapter 4 withholding rate pool of U.S. payees that are accountholders of an intermediary or flow-through entity receiving a payment from the entity identified on line 1, I certify that the entity on line 1 has obtained or will obtain documentation sufficient to establish each such intermediary or flow-through entity's status as a participating FFI, registered deemed-compliant FFI, or FFI that is a qualified intermediary.
- f** I certify that the entity identified in Part I of this form is acting as Qualified Securities Lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

Part IV Nonqualified Intermediary**Check all that apply:**

- 15a** (All nonqualified intermediaries and qualified intermediaries that are not acting in their capacity as such check here) I certify that the entity identified in Part I of this form is not acting as a qualified intermediary with respect to each account(s) for which this form is provided and is not acting for its own account.
- b** I certify that the entity identified in Part I of this form is using this form to transmit withholding certificates and/or other documentation and has provided, or will provide, a withholding statement, as required.
- c** I certify that the entity identified in Part I of this form meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.
- d** I certify that the entity identified in Part I of this form is acting as a Qualified Securities Lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

Part V Territory Financial Institution

- 16 a** I certify that the entity identified in Part I is a financial institution (other than an investment entity that is not also a depository institution, custodial institution, or specified insurance company) that is incorporated or organized under the laws of a possession of the United States.

Check whichever box applies:

- b** I further certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person for purposes of chapters 3 and 4 with respect to any payments associated with this withholding certificate.
- c** I further certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom it receives a payment; **and**
 - Has provided or will provide a withholding statement, as required.

Part VI Certain U.S. Branches

- 17 a** I certify that the entity identified in Part I is receiving payments that are not effectively connected with the conduct of a trade or business in the United States.

Check whichever box applies:

- b** I certify that the entity identified in Part I is a U.S. branch of a foreign bank or insurance company described in Regulations section 1.1441-1(b)(2)(iv)(A) that is a participating FFI (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI), or NFFE that is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this withholding certificate.
- c** I certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom the branch receives a payment; **and**
 - Has provided or will provide a withholding statement, as required.

Part VII Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)

- 18** I certify that the entity identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with the terms of its WP or WT agreement.

Part VIII Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

- 19** I certify that the entity identified in Part I:
- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States; **and**
 - Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.

Chapter 4 Status Certifications**Part IX Nonparticipating FFI with Exempt Beneficial Owners**

- 20** I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners.

Part X Sponsored FFI That Has Not Obtained a GIIN

- 21 a** Name of sponsoring entity: ► _____
- Check whichever box applies.**
- b** I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Is not a QI, WP, or WT; **and**
 - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- c** I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
 - Is not a QI, WP, or WT;
 - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
 - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part XI Owner-Documented FFI

Note. This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.

- 22a** I certify that the FFI identified in Part I:
- Does not act as an intermediary;
 - Does not accept deposits in the ordinary course of a banking or similar business;
 - Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Is not affiliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - Does not maintain a financial account for any nonparticipating FFI.

Check whichever box applies:

- b** I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement (including any applicable owner documentation) that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
- c** I certify that the FFI identified in Part I:
- Has provided, or will provide, an auditor's letter, signed no more than four years prior to the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2) and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement and Form W-9, with applicable waivers, as described in Regulations section 1.1471-3(d)(6)(iv).

Part XII Certified Deemed-Compliant Nonregistering Local Bank

- 23** I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
 - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
 - Does not solicit account holders outside its country of organization;
 - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
 - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part XII.

Part XIII Certified Deemed-Compliant FFI with Only Low-Value Accounts

- 24** I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
 - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
 - Neither the FFI nor the FFI's entire expanded affiliated group, if any, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part XIV Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

- 25a** Name of sponsoring entity: ▶ _____
- b** I certify that the FFI identified in Part I:
- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
 - Is not a QI, WP, or WT;
 - Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified in line 25a; **and**
 - Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity that owns 100 percent of the equity interests in the FFI identified in Part I and is itself a sponsored FFI).

Part XV Certified Deemed-Compliant Limited Life Debt Investment Entity

- 26** I certify that the FFI identified in Part I:
- Was in existence as of January 17, 2013;
 - Issued all classes of its debt or equity interests to investors on or before January 17, 2013 pursuant to a trust indenture or similar agreement; **and**
 - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-4(f)(2)(iv)).

Part XVI Restricted Distributor

- 27a** (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is a FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check whichever box applies:

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs, or will transfer the securities to a distributor that is a participating FFI reporting Model 1 FFI, or reporting Model 2 FFI.

Part XVII Foreign Central Bank of Issue

- 28** I certify that the entity identified in Part I is treated as the beneficial owner of the payment solely for purposes of chapter 4 under Regulations section 1.1471-6(d)(4).

Part XVIII Nonreporting IGA FFI

- 29** I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an IGA between the United States and _____;
 - Is entitled to the provisions of the IGA because the entity (or relevant branch) is considered a _____ under the provisions of the applicable IGA; **and**
 - If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN:
▶

Part XIX Exempt Retirement Plans**Check whichever box applies.**

- 30a** I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force;
 - Is operated principally to administer or provide pension or retirement benefits; **and**
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b** I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - No single beneficiary has a right to more than 5% of the FFI's assets;
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c** I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers, each of which is not an investment entity or passive NFFE.
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.
- d** I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e** I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XX Excepted Nonfinancial Group Entity

- 31 I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XXI Excepted Nonfinancial Start-Up Company

- 32 I certify that the entity identified in Part I:
- Was formed on (or in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE; **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XXII Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 33 I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan or reorganization, or filed for bankruptcy on the following date: _____
 - Has not been engaged during the past 5 years in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has provided, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**Check whichever box applies:**

- 34a I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____
- b I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
 - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____ ; **and**
 - The name of the securities market on which the stock is regularly traded is ► _____

Part XXIV Excepted Territory NFFE

- 35 I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
 - The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business,
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others, and
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

- 36 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 the instructions for the definition of passive income.

Part XXVI Passive NFFE

37 I certify that the entity identified in Part I:

- Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being engaged) primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract); **and**
- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required.

Part XXVII Sponsored Direct Reporting NFFE

38 Name of sponsoring entity: _____

39 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 38.

Part XXVIII 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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here 

Signature of authorized official

Date (MM-DD-YYYY)

Form **W-8IMY** (Rev. 4-2014)