

**Subscription Form  
for Compulsory Acquisition of Shares in  
Songa Offshore SE by Transocean Ltd.**

This Subscription Form shall be used in order to subscribe for New Consideration Shares and New Exchangeable Bonds in the compulsory acquisition (squeeze-out) (the “**Compulsory Acquisition**”) of all remaining issued and outstanding shares in Songa Offshore SE (“**Songa Offshore**”) not owned by Transocean Ltd. (“**Transocean**”). The subscription is made on the terms and conditions set forth in the prospectus dated 16 February 2018 (the “**Prospectus**”). All capitalized terms used but not defined hereinafter have the meanings assigned to them in the Prospectus.

**Completing this form is only necessary for shareholders who wish to subscribe for New Consideration Shares and New Exchangeable Bonds in the Compulsory Acquisition. Shareholders who wish to receive NOK 47.50 per share in Songa Offshore in cash (the “Full Cash Alternative”) do not need to complete a Subscription Form, and are not required to take any action to receive the Full Cash Alternative to their settlement account with the VPS.**

**Shareholder and Address:**

**RETURN TO:**

Clarksons Platou Securities AS  
Munkedamsveien 62c  
N- 0270 Oslo, Norway  
Tel: +47 22 01 63 00  
E-mail: ecm.oslo@clarksons.com

The shareholders’ registry of Songa Offshore shows:

VPS account:	No. of shares:	Rights holders registered:
U.S. Taxpayer Identification Number (if applicable):		

**Subscription Period**

This Subscription Form must be received by Clarksons Platou Securities AS (“**CPS**”), as settlement agent for the Compulsory Acquisition, prior to the expiration of the subscription period (the “**Subscription Period**”) at 23:59 (Norwegian time) on 20 March 2018. Shareholders who fail to submit duly executed Subscription Forms to the settlement agent before the expiration of the Subscription Period will instead receive the Full Cash Alternative.

**How to Subscribe**

If you choose to receive the Consideration in Kind (with or without the Partial Cash Consideration) you will need to complete this Subscription Form. In addition, you need to complete the appropriate U.S. I.R.S. Tax Forms W-8 or W-9. Instructions on how to complete this Subscription Form at the U.S. I.R.S. Tax Forms are available at

<http://securities.clarksons.com/Investment-Banking/Corporate-Finance/Transactions>

If you own shares in Songa Offshore that are registered in the name of one or more brokers, banks, investment managers or other nominees, you must contact such persons to subscribe for New Consideration Shares and New Exchangeable Bonds in exchange for such shares. Subscription in exchange for shares in Songa Offshore registered in the name of any broker, bank, investment manager or other nominee must be done by the broker, bank, investment manager or other nominee, as applicable, on your behalf.

If you hold shares in Songa Offshore through several VPS accounts, you will receive, and must complete, one Subscription Form for each such VPS account.

**Fractional New Consideration Shares and fractional New Exchangeable Bonds**

Transocean will not issue fractional New Consideration Shares and New Exchangeable Bonds. The New Exchangeable Bonds have a nominal value of USD 1,000. Any amount of New Exchangeable Bonds totalling less than USD 1,000 will be settled in cash. The New Consideration Shares are valued at USD 8.39 per share. Any amount of New Consideration Shares less than USD 8.39 will be settled in cash.

**Questions and Requests for Additional Copies of Documents**

You may contact CPS, as settlement agent for the Compulsory Acquisition, at the address and telephone number set forth below with any questions or requests for additional copies of the Prospectus or this Subscription Form. You may also contact your broker, bank, investment manager, or other nominee for assistance. Such copies will be furnished promptly at Transocean's expense.

Clarksons Platou Securities AS  
Munkedamsveien 62c  
N-0270 Oslo, Norway  
Tel: +47 22 01 63 00  
Email: ecm.oslo@clarksons.com

**Determination of Valid Subscription Form**

All questions as to the validity, form, eligibility (including time of receipt) and subscription for New Consideration Shares and New Exchangeable Bonds in exchange for shares of Songa Offshore in the Compulsory Acquisition will be determined by Transocean, in its sole discretion, which determination shall be final and binding on all parties. Transocean reserves the absolute right to reject any and all subscriptions determined by it not to be in proper form or which may, in the opinion of its counsel, be unlawful. Shareholders whose subscription is rejected will instead receive the Full Cash Alternative. To the extent permitted under applicable law, Transocean also reserves the absolute right to waive any defect or irregularity in the subscription of any particular shareholder, whether or not similar defects or irregularities are waived in the case of other shareholders. No subscriptions will be deemed to have been validly made until all defects and irregularities have been waived or cured within such time as Transocean shall determine. None of Transocean, Songa Offshore, CPS or any other person will be under any duty to give notice of any defects or irregularities in subscriptions or incur any liability for failure to give any such notice. Transocean's interpretation of the terms and conditions of the offer of New Consideration Shares and New Exchangeable Bonds in the Compulsory Acquisition (including this Subscription Form) will be final and binding.

**Partial Cash Alternative**

- By selecting this option you choose to receive receive an amount in cash of NOK 47.50 per Songa Share up to a maximum of NOK 125,000 per shareholder in lieu of some or all of the New Consideration Shares and New Exchangeable Bonds such shareholder would otherwise be entitled to receive (the “**Partial Cash Consideration**”). If you do not wish to receive the Partial Cash Consideration, please complete this subscription form and leave the box blank.

**Settlement Options (please select one)**

- Option 1 – Delivery to an Eligible Customer Brokerage Account**

By selecting Option 1 for settlement and completing the information requested below, you hereby elect and instruct Transocean and CPS and Computershare Trust Company, N.A. (“**Computershare**”), as transfer agent for Transocean’s shares and distribution agent for the Compulsory Acquisition, to deposit the New Consideration Shares and New Exchangeable Bonds you are entitled to receive in connection with the settlement of the Compulsory Acquisition into the participant account with The Depository Trust Company (“**DTC**”) specified below, for further credit to the customer brokerage account specified below.

In order for New Consideration Shares and New Exchangeable Bonds to be credited to your customer brokerage account pursuant to this option, you must instruct your broker to receive the New Consideration Shares and New Exchangeable Bonds from Computershare on the settlement date, which will be no later than fifteen U.S. business days following the expiration of the Subscription Period. **All New Consideration Shares and New Exchangeable Bonds will be delivered through DTC Free Of Value (FOV) from Computershare’s DTC Participant account #2586. Please provide this information to your broker to ensure prompt settlement and receipt of your New Consideration Shares and New Exchangeable Bonds. If you pick Option 1 then you must give your broker Computershare’s DTC Participant account #2586 and tell your broker to accept delivery. Computershare will send an e-mail confirming delivery to the broker representative e-mail stated below. The broker representative must confirm back to Computershare in order for Computershare to make delivery. Computershare will attempt to deliver the New Consideration Shares and New Exchangeable Bonds to your eligible customer brokerage account three times. If Computershare cannot complete delivery after the third attempt, then they will use Option 2 to deliver your New Consideration Shares and New Exchangeable Bonds.**

DTC Participant Name: \_\_\_\_\_

DTC Participant Number: \_\_\_\_\_

DTC Participant Account Number: \_\_\_\_\_

Customer Brokerage Account (This is your personal account information with the DTC Participant)

Undersigned’s account number with Broker: \_\_\_\_\_

Broker Representative Name: \_\_\_\_\_

Broker Representative Phone Number: \_\_\_\_\_

Broker Representative’s E-mail: \_\_\_\_\_

- Option 2 – Delivery through a Direct Registration System Account**

By selecting Option 2 for settlement, you hereby elect and instruct Transocean and CPS, as settlement agent for the Compulsory Acquisition, and Computershare, as transfer agent for Transocean’s shares and distribution agent for the Compulsory Acquisition, to deposit the New Consideration Shares in a Direct Registration System (DRS) Account at Computershare in my/our name. You hereby certify that the name and address listed above are the true and correct name and address of the shareholder to whom the New Consideration Shares are to be transferred and in whose name the New Consideration Shares are to be recorded in the share register upon settlement of the Compulsory Acquisition.

You hereby also certify that you understand that by selecting this option for settlement of New Consideration Shares, any New Exchangeable Bonds that you are entitled to receive will continue to be held by Computershare on your behalf until such time as you specify a brokerage account with a broker who is, directly or indirectly, a DTC participant capable of taking delivery of such New Exchangeable Bonds. **You will be required to provide information for such a brokerage account as specified in this Subscription Form and the Prospectus in order to claim and receive any New Exchangeable Bonds that you are entitled to receive as a result of your subscription.**

Any cash payable to you in connection with your election (if applicable) to receive the Partial Cash Alternative and in lieu of fractional New Consideration Shares and New Exchangeable Bonds will be made to the bank account that is registered as the account for dividends on your VPS account as listed above regardless whether you select settlement through Option 1 or Option 2. All such cash payments will be distributed through the VPS upon settlement of the Compulsory Acquisition.

## Instructions and Acknowledgements Delivered To Transocean, CPS and Computershare

1. I/We confirm that I/we have received and reviewed the Prospectus and accept the offer to subscribe for New Consideration Shares and New Exchangeable Bonds in exchange for all my/our shares in Songa Offshore at a ratio of 0.35724 New Consideration Shares and USD 2.99726 principal amount of New Exchangeable Bonds for each Songa Offshore share in accordance with the terms and conditions set forth in the Prospectus, unless otherwise stated by me/us below in item 2 below. My/our election to receive New Consideration Shares and New Exchangeable Bonds in the Compulsory Acquisition in exchange for my/our shares in Songa Offshore also relates to any shares in Songa Offshore which I/we, in addition to the number of shares stated above, hold or acquire and that are registered in the VPS on the above stated account before the VPS account is debited.

2. I/We only accept the offer to subscribe for New Consideration Shares and New Exchangeable Bonds in accordance with the terms and conditions set forth in the Prospectus.

I/we understand that the aggregate consideration paid to each Songa Offshore shareholder accepting the offer to subscribe for New Consideration Shares and New Exchangeable Bonds shall be comprised, as near as possible, of 50% New Consideration Shares and 50% New Exchangeable Bonds.

If I/we were entitled to receive a fraction of a New Consideration Share, I/we will instead receive, for the fraction of a New Consideration Share, an amount in cash based on USD 8.39. If I/we were entitled to receive a fractional amount of New Exchangeable Bonds, I/we will instead receive, for the fractional amount of New Exchangeable Bonds, an amount in cash based on USD 1,000, the principal amount per New Exchangeable Bond. Any cash payable in lieu of fractional New Consideration Shares or New Exchangeable Bonds will be paid in NOK based on the NOK/USD closing price of 7.9239 at 4:00 pm CET as determined by Norges Bank on August 14, 2017.

3. I/We accept that I/we may not sell, otherwise dispose, encumber or transfer to another VPS account, the shares in Songa Offshore to be transferred hereunder. CPS is irrevocably authorised to block the shares in Songa Offshore on the above-mentioned VPS account in favour of CPS on behalf of Transocean.

4. The New Exchangeable Bonds shall be governed by an indenture (the “**Indenture**”). I/we irrevocably authorize and instruct the Trustee (i) if this application is made prior to finalisation and execution of the Indenture, to finalise, execute and deliver the Indenture and other related finance documents on behalf of me/us such that I/we as a bondholder will become party to and bound thereof and (ii) to approve and execute all necessary documents on its behalf in respect of the New Exchangeable Bonds.

5. I/We accept that settlement for any cash I/we may be entitled to receive in lieu of fractional New Consideration Shares and New Exchangeable Bonds will be made by way of transfer to the bank account registered on the VPS account for dividend payment. In the absence of such account, settlement of any such cash amounts will be made by way of postal cheque (or currency cheque for shareholders with a non-Norwegian address).

6. I/We accept that settlement will be made by way of the Settlement Option indicated in this Subscription Form. If neither of the boxes for the Settlement Options are checked, I/we acknowledges that I/we automatically will be deemed to have selected “Option 2 – Delivery through a Direct Registration System Account.”

I/We also acknowledge that if I/we pick “Option 1 - Delivery to an Eligible Customer Brokerage Account” then I/we must give my/our broker Computershare's DTC Participant account #2586 and tell my/our broker to accept delivery of the New Consideration Shares and New Exchangeable Bonds delivered by Computershare on or about the settlement date of the Compulsory Acquisition. I/We understand that Computershare will attempt to deliver my/our New Consideration Shares and New Exchangeable Bonds to my/our eligible customer brokerage account three times, and if Computershare cannot complete delivery after the third attempt, then I/we will be deemed to have selected “Option 2 - Delivery through a Direct Registration System Account” as my/our Settlement Option.

I/We also acknowledge that, if I/we have selected “Option 2 – Delivery through a Direct Registration System Account” from the Settlement Options above, no New Exchangeable Bonds that I/we are entitled to receive will be delivered to me/us, and all such New Exchangeable Bonds will continue to be held by Computershare on my/our behalf until such time as I/we specify a brokerage account with a broker who is, directly or indirectly, a DTC participant capable of taking delivery of such New Exchangeable Bonds. I/We understand that such information (together with any other information required by Transocean to verify my/our identity and complete the transfer) must be provided to Computershare and Transocean at the following addresses in order to claim my/our New Exchangeable Bonds.

Computershare, Inc.  
Attn: Corporate Actions  
250 Royall Street,  
Canton, Massachusetts 02021  
Telephone: +1 877 397 7229 or +1 201 680 6578  
Email: web.queries@computershare.com

Transocean Ltd.  
Attn: Pam Easton; Songa Shareholder Settlement  
4 Greenway Plaza  
Houston, Texas 77046  
Telephone: +1 713 232 7647  
Email: pam.easton@deepwater.com

I/We understand that if we do not have an eligible customer brokerage account and wish to obtain one, I/we can contact CPS for a list of brokers that I/we may contact to establish such account.

7. My/Our shares in Songa Offshore are transferred free of any encumbrances and any other third party right whatsoever and with all shareholder rights attached to them. Any third party with registered encumbrances or other third-party rights over my/our shares in Songa Offshore and/or VPS account(s) must sign the Subscription Form and thereby waive their rights therein and approve the transfer of the shares in Songa Offshore to Transocean free of any encumbrances and any other third party right whatsoever. I/We acknowledge that this Subscription Form may only be regarded to be validly completed if any registered holders of rights have given written consent on this Subscription Form that the shares may be transferred to Transocean free of any such rights (this is done by inserting YES in the box 'Rights holders registered' above at the top right hand side of this form and by signing below).
8. Transocean will pay my/our VPS transaction costs that may occur as a direct consequence of my/our subscription for New Consideration Shares and New Exchangeable Bonds in the Compulsory Acquisition. Transocean will not cover any other costs that I/we may incur in connection with my/our subscription.
9. I/We irrevocably authorize CPS to act as exchange agent on my/our behalf for my/our account and take all steps CPS in its discretion deems necessary and appropriate to effect the contribution of my/our shares in Songa Offshore in exchange for New Consideration Shares, New Exchangeable Bonds and, if applicable, cash in lieu of fractional New Consideration Shares and New Exchangeable Bonds, in accordance with the terms of the Compulsory Acquisition. Without limitation to the foregoing, I/we hereby authorize and direct CPS to enter into, on my/our behalf, a contribution agreement or agreements with Transocean to effect the contribution of all my/our shares in Songa Offshore transferred to Transocean, to subscribe for my/our account for (and in any other way execute all formalities necessary to deliver) the New Consideration Shares deliverable to me/us as a result of the Compulsory Acquisition, to effectuate payment with same day transfer of the shares in Songa Offshore from my/our VPS-account to Transocean upon completion of the Compulsory Acquisition, and to take and effect such other actions and acts as may be necessary or appropriate in the discretion of CPS to complete the Compulsory Acquisition.
10. This Subscription Form and the terms and conditions of the Compulsory Acquisition are governed by Norwegian law and, to the extent applicable, the federal laws of the United States and the laws of Cyprus. Any dispute in connection with the subscription is subject to the exclusive jurisdiction of the Norwegian courts, with the Oslo District Court as the agreed venue.
11. I/We understand and agree that the offer to subscribe for New Consideration Shares and New Exchangeable Bonds in the Compulsory Acquisition is not being made to, nor will subscriptions for New Consideration Shares and New Exchangeable Bonds be accepted from or on behalf of Songa Offshore shareholders in any jurisdiction in which the making of such offer or acceptance thereof would not be in compliance with the laws of such jurisdiction. I/We confirm that my/our subscription is not restricted according to the laws of the jurisdiction applicable to me/us.
12. Under the "backup withholding" provisions of United States federal income tax laws, CPS and Computershare may be required to withhold a portion of any payments made to certain Songa Offshore shareholders pursuant to the Compulsory Acquisition. To avoid this withholding, a subscribing United States Shareholder (as defined below) (or other United States payee) is required to provide a correct Taxpayer Identification Number ("TIN") on IRS Form W-9, which is included herein, and to certify, under penalties of perjury, that the TIN provided on the IRS Form W-9 is correct. In addition, such United States Shareholder must date and sign the IRS Form W-9 as indicated. If such United States Shareholder is an individual, the TIN is his or her social security number. If a subscribing United States Shareholder (or other United States payee) does not provide the correct TIN or an adequate basis for an exemption, such shareholder (or other payee) may be subject to backup withholding at the applicable rate (currently 28%), and may be subject to a penalty imposed by the IRS. If a subscribing United States Shareholder does not have a TIN, such shareholder should consult the instructions to IRS Form W-9 for information on applying for a TIN and completing and signing the IRS Form W-9 while the TIN application is in process. See the enclosed IRS Form W-9 and the instructions thereto for additional information.

Certain United States Shareholders (including, among others, C corporations) who are exempt recipients are not subject to backup withholding. See the enclosed copy of the IRS Form W-9 and the instructions to IRS Form W-9. In order to confirm exempt status and avoid erroneous backup withholding, such exempt United States Shareholders should furnish their TIN, check the appropriate box on the IRS Form W-9 and sign, date and return the IRS Form W-9 to the Depository.

A shareholder (or other payee) that is not a United States Shareholder may qualify as an exempt recipient by providing a properly completed and signed IRS Form W-8BEN (for individuals) or IRS Form W-8BEN-E (for certain entities) or other appropriate IRS Form W-8, as applicable, signed under penalties of perjury, attesting to such shareholder or payee's non-U.S. status or by otherwise establishing an exemption. An IRS Form W-8BEN (for individuals) is enclosed with this Subscription Form.

For purposes of these instructions, a "United States Shareholder" is (i) an individual who is a citizen or resident alien of the United States for United States federal income tax purposes, (ii) a corporation (including an entity taxable as a corporation for United States federal income tax purposes) or partnership (including an entity taxable as a partnership for United States federal income tax purposes) created under the laws of the United States, any state thereof or the District of Columbia, (iii) an estate the income of which is subject to United States federal income tax regardless of its source or (iv) a trust if (a) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States persons have the authority to control all substantial decisions of the trust or (b) the trust has a valid election in effect under applicable Treasury regulations to be treated as a United States person.

Backup withholding is not an additional tax. Rather, the United States federal income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained from the IRS if eligibility is established and appropriate procedure is followed.

**I/We understand that failure to provide a correct, completed and signed IRS Form W-9 or an appropriate IRS Form W-8, as applicable, may subject me/us to United States federal income tax withholding on any payments made pursuant to the Compulsory Acquisition. I/WE CONFIRM THAT WE HAVE BEEN NOTIFIED THAT I/WE SHOULD SEEK ADVICE BASED ON MY/OUR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.**

\_\_\_\_\_  
Place                                      Date                                      Telephone no.                                      Signature\*

\* If signed pursuant to proxy, a proxy form or company certificate confirming the authorised signature must be enclosed

**Rights holder(s):**

In the event that there is registered holder(s) of rights on the VPS-account this is marked with a YES above on the top right-hand box of this Subscription Form. As holder(s) of rights, the undersigned consents that this subscription for New Consideration Shares and New Exchangeable Bonds is undertaken on the above-mentioned terms.

\_\_\_\_\_  
Place                                      Date                                      Telephone no.                                      Rights holder's signature\*

\* If signed pursuant to proxy, a proxy form or company certificate confirming the authorised signature must be enclosed

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	<b>2</b> Business name/disregarded entity name, if different from above		
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____		<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	<b>5</b> Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code		
	<b>7</b> List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>												
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### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.



**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

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

(Rev. July 2017)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.

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

**Do NOT use this form if:**

**Instead, use Form:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship	
<b>3</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>			
City or town, state or province. Include postal code where appropriate.		Country	
<b>4</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		<b>6</b> Foreign tax identifying number (see instructions)	
<b>7</b> Reference number(s) (see instructions)		<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_.

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part III 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 individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named 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 applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 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. **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 beneficial owner (or individual authorized to sign for beneficial owner)	_____ Date (MM-DD-YYYY)
_____ Print name of signer	_____ Capacity in which acting (if form is not signed by beneficial owner)