

GUIDELINES FOR COMPLETION OF THE FATCA ENTITY SELF-CERTIFICATION FORM

The following guidelines for completion of the Form are provided for reference purposes and do not represent tax advice. Certain definitions may vary depending upon the jurisdiction in which the entity's account is maintained.

Please consult with your tax or legal advisor should you need assistance in identifying the relevant beneficial owner or FATCA status for your organization and/or completing this Form.

Objectives of this Form

FATCA:

The Foreign Account Tax Compliance Act (FATCA) requires financial institutions to implement enhanced customer due diligence processes with the goal of identifying U.S. Persons. Certain jurisdictions have enacted intergovernmental agreements (IGAs) to simplify these requirements.

Exempt Foreign Persons:

A second purpose of this form is to establish that the entity is a non-U.S. entity and therefore is exempt from U.S. information reporting on Form 1099. U.S. tax regulations require the collection of certain information about each account holder's tax residency and tax classification status to determine the account holder's reporting status.

Entity that should complete this Form

This Form should only be completed by an entity with a **FATCA status of Active NFFE** (defined in page 4).

This Form applies only to an **offshore depository account**.

An offshore depository account is a bank deposit account at an office of a bank located outside of the United States.

If the entity is:	The entity need to complete		
	FATCA Entity Self Certification Form	Appropriate Form W-8	Form W-9
(1) an Active NFFE having an offshore depository account only	√	NA	NA
(2) an Active NFFE having a custodial account holding securities	NA	√	NA
(3) having all other FATCA statuses	NA	√	NA
(4) a U.S. entity	NA	NA	√

NA = Not Applicable

Guidelines for Part 1 – Entity/Organization Details	
1. Name of Entity or Organization:	Enter the full legal name of the entity owning the account.
2. Country of Incorporation or Organization:	If the entity is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws it is created, organized or governed.
3. Permanent Residence Address:	<p>Enter the permanent residence address of the entity identified in (1) above. The permanent residence address is the address in the country in which the entity claims to be a resident for purposes of the country's income tax.</p> <p>Do not show the address of a financial institution (unless you are a financial institution providing your own address), a post office box or an address used solely for mailing purposes unless it is the only address used by the entity and such address appears in the entity's organizational documents (i.e., the entity's registered address).</p> <p>If the entity does not have a tax residence in any country, the permanent residence address is the location of the entity's principal place of business.</p>
4. Country:	Recognized country of the entity's permanent residence address.
5. Postal/Zip Code:	Post code, zip code or local equivalent for permanent residence address.
6. Mailing Address:	If different from Permanent Residence Address, enter the address to which correspondence should be sent.
7. Country:	Recognized country of the entity's mailing address.
8. Postal/Zip Code:	Post code, zip code or local equivalent for mailing address.
9. Disregarded or fiscally-transparent entity information:	If the entity is a disregarded entity or a fiscally-transparent entity for U.S. tax purposes, select the Yes option. The beneficial owner should complete a Form W-8 or W-9, as appropriate. This Form should not be completed. A fiscally-transparent entity is a foreign partnership, a foreign simple trust or a foreign grantor trust.

Guidelines for Part 2 – Entity Status
Part 2A – FATCA Status

Select the entity’s FATCA status by checking the appropriate box. If you require assistance in determining the entity’s FATCA status, please consult with your tax or legal advisor.

If the entity is:	The entity need to complete		
	FATCA Entity Self Certification Form	Appropriate Form W-8	Form W-9
(1) an Active NFFE having an offshore depository account only	√	NA	NA
(2) an Active NFFE having a custodial account holding securities	NA	√	NA
(3) having all other FATCA statuses	NA	√	NA
(4) a U.S. entity	NA	NA	√

NA = Not Applicable

FATCA Statuses and Other Definitions:-

Definitions and a listing of certain FATCA statuses and other terms are set forth below:

(1) Other Definitions

Offshore Depository Account	An offshore depository account is a bank deposit account at an office of a bank located outside of the United States.
Bank Deposit Interest	Interest on deposits maintained at a bank or similar financial institution.
Passive Income	Income generated from a passive activity, such as investments or a rental property or a business in which the taxpayer does not materially participate. Examples of passive income include dividends, interest, rents, royalties, and annuities.
NFFE	A non-financial foreign entity is a non-U.S. entity that is not a financial institution.
FFI	A custodial institution, depository institution, investment entity, specified insurance company, relevant holding company or a treasury company.

(2) FATCA Statuses	
Active NFFE	<p>The entity is an NFFE that is resident in a country that has an intergovernmental agreement in effect with the United States as well as an entity that meets any of the following criteria:</p> <p>a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income, and Less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;</p> <p>or</p> <p>b) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFFE status if the entity functions (or holds 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;</p> <p>or</p> <p>c) The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.</p>
Passive NFFE	The entity is a non-U.S. entity that is not a financial institution and does not qualify as an Active NFFE.
Non-participating FFI	A nonparticipating FFI is a Foreign Financial Institution that is not a participating FFI, Reporting Model 1 FFI, Reporting Model 2 FFI, deemed-compliant FFI, or an exempt beneficial owner.
Participating FFI	A participating FFI is an FFI that has registered with the IRS and agreed to comply with the terms of an FFI Agreement, including a reporting Model 2 FFI.
Reporting Model 1 FFI	An FFI operating in a country that has entered into a Model 1 IGA with the U.S. and performs account reporting to that country’s government.

Listing of other FATCA Statuses (Use IRS Form W-8BEN-E if any of these FATCA statuses apply):

- Nonparticipating FFI
- Participating FFI
- Reporting Model 1 FFI
- Reporting Model 2 FFI-

An FFI operating in a country that has entered into a Model 2 IGA with the U.S. and performs account reporting in accordance with the requirements of an FFI agreement.

- Registered Deemed-Compliant FFI (other than a Reporting Model 1 FFI or a sponsored FFI without a GIIN)
- Sponsored FFI
- Certified Deemed-Compliant Nonregistering Local Bank
- Certified Deemed-Compliant FFI with only Low Value Accounts
- Certified Deemed-Compliant Sponsored, Closely-Held Investment Vehicle
- Certified Deemed-Compliant Limited Life Debt Investment Entity
- Certified Deemed-Compliant Investment Advisors and Investment Managers
- Owner-Documented FFI
- Restricted Distributor
- Nonreporting IGA FFI
- International Organization
- Nonprofit Organization
- Exempt Retirement Plans
- Excepted Territory NFFE
- Territory Financial Institution
- Nonfinancial Group Entity
- Excepted Non-Financial Start-Up Company
- 501(c) Organization
- Excepted Non-financial Entity in Liquidation or Bankruptcy
- Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue
- Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
- Entity Wholly Owned by Exempt Beneficial Owners
- Passive NFFE
- Excepted Inter-Affiliate NFFI
- Direct Reporting NFFE
- Sponsored Direct Reporting NFFE
- Exempt Beneficial Owner

A list of countries with which the United States has an intergovernmental agreement in effect can be found on the U.S. Department of Treasury web site at:

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

Guidelines for Part 2 – Entity Status

Part 2B – Beneficial Owner Status

An entity which meets the definition of Active NFFE contained above in Part 2A of these Guidelines and having only an offshore depository account, and which is able to certify to such Active NFFE FATCA status will not need to provide a Form W-8BEN-E.

Instead, the entity will indicate its Beneficial Owner status in this section by checking the appropriate box. The determination of the tax classification of the entity must be made on U.S. tax principles.

If you require assistance determining your entity's Beneficial Owner status, you should consult with your tax or legal advisor.

Guidelines for Part 3 – Certification and Signature

The Form must be completed, signed and dated by an authorized representative or officer of the entity identified in Part 1.

By signing the Form, the authorized representative or officer of the entity certifies to the entity's Active NFFE status, consents to information and document sharing, and makes the bolded certifications under penalties of perjury.

The authorized representative or officer completing the Form must check the certification at the end of the Form to certify that he/she has the capacity to make the certifications in Part 3 and to sign the Form on behalf of the entity.

By signing this Form, the authorized representative or officer also agrees to provide a new Form within 30 days following a change in circumstances affecting the correctness of this Form. This Part should only be completed by an Active NFFE having an offshore depository account.