

How to complete a W-8BEN-E for Entities

Please note that the instructions below show only extracts of the Form W-8BEN- E. The Form W-8BEN- E, the Entity Classification Guide, and additional supporting documents are available on the bank's [FATCA internet page](#).

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

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
OMB No. 1545-1021

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

Do NOT use this form for:
• U.S. entity or U.S. citizen or resident
• A foreign individual
• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 1192j, 501(c), 862, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)
• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)

Instead use Form:
W-9
W-8BEN (individual) or Form 8233
W-6ECI
W-8IMY
W-8ECI or W-8EXP
W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner
2 Country of incorporation or organization

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):
 Simple trust
 Grantor trust
 Central Bank of Issue
 Tax-exempt organization
 Disregarded entity
 Complex trust
 Estate
 Private foundation
 Partnership
 International organization
 Government

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. Yes No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)
 Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
 Participating FFI.
 Reporting Model 1 FFI.
 Reporting Model 2 FFI.
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
 Sponsored FFI. Complete Part IV.
 Certified deemed-compliant nonregistering local bank. Complete Part V.
 Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
 Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
 Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
 Certain investment entities that do not maintain financial accounts. Complete Part IX.
 Owner-documented FFI. Complete Part X.
 Restricted distributor. Complete Part XI.
 Nonreporting IGA FFI. Complete Part XII.
 Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
 International organization. Complete Part XIV.
 Exempt retirement plans. Complete Part XV.
 Entity wholly owned by exempt beneficial owners. Complete Part XVI.
 Territory financial institution. Complete Part XVII.
 Excepted nonfinancial group entity. Complete Part XVIII.
 Excepted nonfinancial start-up company. Complete Part XIX.
 Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
 501(c) organization. Complete Part XXI.
 Nonprofit organization. Complete Part XXII.
 Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
 Excepted territory NFFE. Complete Part XXIV.
 Active NFFE. Complete Part XXV.
 Passive NFFE. Complete Part XXVI.
 Excepted Inter-affiliate FFI. Complete Part XXVII.
 Direct reporting NFFE.
 Sponsored direct reporting NFFE. Complete Part XXVIII.
 Account that is not a financial account.

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

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

8 U.S. taxpayer identification number (TIN), if required
9a GIIN
b Foreign TIN

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 50680N Form W-8BEN-E (Rev. 7-2017)

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):
a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
 Government
 Tax exempt pension trust or pension fund
 Other tax exempt organization
 Publicly traded corporation
 Subsidiary of a publicly traded corporation
 Company that meets the ownership and base erosion test
 Company that meets the derivative benefits test
 Company with an item of income that meets active trade or business test
 Favorable discretionary determination by the U.S. competent authority received
 Other (specify Article and paragraph): _____
c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 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 14a above to claim a _____ % rate of withholding (specify type of income);
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
• The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050N;
• The entity identified on line 1 of this form is not a U.S. person;
• The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income; and
• For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

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

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

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

Line 1
Please fill in the name of the organization being the Beneficial Owner.

Line 2
If you are a corporation, enter your country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organized, or governed.

Please provide an entity type

- Line 4 for QI regime - **check only one box** provide your classification for QI purposes under the U.S. tax rules
- Line 5 for FATCA - **check only one box** you confirm that you qualify for this classification in your country of residence

For further assistance, please refer to the Entity Classification Guide on the bank's FATCA internet page (credit-suisse.com/fatca).

Please provide addresses of the organization being the Beneficial Owner.

Please complete if you are entitled to the benefits of a Double Tax Treaty between the U.S. and your country of tax residence. Therefore fill in a and (b or c).

If you are uncertain about your status please liaise with your tax advisor.

Please only complete where the standard Double Tax Treaty rate does not apply.

Please fill in your name and sign in accordance with signatory rights.
Ensure the date follows the format MM-DD-YYYY e.g. 03-28-2019
Tick the capacity box to ensure the validity of the form.

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