

Guide pour remplir le formulaire W-8BEN-E pour les personnes morales

Veillez prendre note que les instructions suivantes ne concernent que des extraits du formulaire W-8BEN-E. Le formulaire W-8BEN-E, le guide de classification des entités dans le cadre de FATCA et d'autres documents utiles sont disponibles sur la [page Internet dédiée au FATCA](#) de la banque.

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Form W-8BEN-E Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
(Rev. July 2017)
Department of the Treasury Internal Revenue Service

OMB No. 1545-1021

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 application of section(s) 115(a), 501(c), 502, 505, or 1443(c) (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-8ECI
- W-8IMY
- W-8ECI or W-8SEXP
- 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):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government
<input type="checkbox"/> Private foundation		<input type="checkbox"/> International organization		

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.)

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

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. 30969D Form **W-8BEN-E** (Rev. 7-2017)

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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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> 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 on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

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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 of 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.

Ligne 1
Veillez indiquer le nom de l'organisation qui correspond à l'ayant droit économique.

Ligne 2
Si vous êtes une société, indiquez le pays de constitution. Si vous êtes une autre forme d'entité juridique, indiquez le pays auquel vous êtes en vertu des lois constituée, organisée ou régie.

Veillez indiquer un type d'entité

- Ligne 4 pour le régime QI **veillez ne cocher qu'une seule case**
Veillez indiquer votre catégorie pour les QI en vertu de la réglementation fiscale américaine
- Ligne 5 pour le FATCA **veillez ne cocher qu'une seule case**
Vous confirmez que vous correspondez à cette catégorie au sein de votre pays de résidence

Pour obtenir de l'aide, veuillez vous référer au guide de classification des entités dans le cadre de FATCA disponible sur la page Internet de la banque dédiée au FATCA (credit-suisse.com/fatca).

Veillez fournir les adresses de l'organisation qui correspond à l'ayant droit économique.

Veillez renseigner cette section si vous bénéficiez d'avantages résultant d'une convention de double imposition entre les États-Unis et votre pays de résidence fiscale.
Veillez par conséquent renseigner les points a et (b ou c).
Si vous avez des doutes quant à votre statut, veuillez prendre contact avec votre conseiller fiscal.

Veillez ne renseigner que si le taux standard de la convention de double imposition ne s'applique pas.

Veillez indiquer votre nom et signer conformément aux droits de signature.
Veillez à ce que la date soit indiquée au format MM-JJ-AAAA, par exemple 03-28-2019
Cochez la case certifiant que vous avez été mandatée pour signer, afin de valider le formulaire.

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