

Guidelines for Completion of the FATCA/CRS 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.

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.

This Form should only be completed by an Active NFFE, a Publicly Traded NFFE or Affiliate of a Publicly Traded NFFE opening an offshore depository account in a Model 1, Model 2 or non-IGA jurisdiction. 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.

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>

CRS: The Common Reporting Standard (CRS) is a G-20 driven initiative to combat global tax evasion among participating countries and is coordinated by the Organization for Economic Cooperation and Development (OECD). CRS is often referred to as a global expansion of FATCA which was enacted to combat US tax evasion. The core element of CRS is the automatic exchange of customer tax information among participating countries. CRS requires that all clients complete a new Self-Certification form to document the client's country of tax residency. Financial institutions will be required to report various client account information

to their local tax authority who will automatically exchange that information with the tax authority in the client's tax residence country or countries.

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. TIN/EIN: Enter the U.S. EIN if the entity has one; otherwise enter the entity's foreign EIN.

4. Permanent Residence Address: 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. 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). 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.

5. Country: Recognized country of the entity's permanent residence address.

6. Postal/Zip Code: Post code, zip code or local equivalent for permanent residence address.

7. Mailing Address: If different from Permanent Residence Address, enter the address to which correspondence should be sent.

8. Country: Recognized country of the entity's mailing address.

9. Postal/Zip Code: Post code, zip code or local equivalent for mailing address.

10. Country/Countries of tax residence: Where the entity is treated as a resident of the country for purposes of that's country's income tax. Entity must include a (TIN) or equivalent. If not available, then an appropriate reason must be provided.

Disregarded or fiscally-transparent entity information:

- A disregarded entity is an entity that is disregarded as an entity separate from its single owner for U.S. tax purposes. A non-U.S. entity (other than a per se foreign corporation) is classified by default as a disregarded entity if its single owner has unlimited liability. Alternatively, an eligible entity can make an election to be treated as a disregarded entity on a Form 8832 filed with and approved by the IRS. A fiscally transparent entity is generally a foreign partnership, a foreign simple trust or a foreign grantor trust.
- If the entity is a disregarded entity or a fiscally-transparent entity for U.S. tax purposes do not complete this form. Instead the beneficial owner of the disregarded entity should complete a Form W-8 or W-9, as well as the CRS Self-Certification.

Guidelines for Part 2A - FATCA Status

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

If the entity is an Active NFFE, a Publicly-Traded NFFE or an Affiliate of a Publicly-

Traded NFFE (as defined below) having an offshore depository account only, the appropriate box should be checked. Such an entity need only complete this FATCA/CRS Entity Self-Certification Form. No Form W-8BEN-E will be required from such entity.

If the entity has a custodial account holding securities, the entity must complete the appropriate Form W-8 and CRS Self-Certification instead and should not complete this Form.

Entities having all other FATCA statuses must complete the appropriate Form W-8 and CRS Self-Certification instead and should not complete this Form.

U.S. entities must complete Form W-9 and CRS Self-Certification instead and should not complete this Form.

Definitions and a listing of certain FATCA statuses and other terms are set forth on the following page.

FATCA Statuses and Other Definitions

Depository Account

A Depository Account generally includes checking accounts, savings accounts, time deposit accounts, or any other instrument received for placing money in a financial institution for which such institution is obligated to give credit.

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.

Active NFFE

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:

- 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.

Publicly Traded NFFE or Affiliate of a Publicly Traded NFFE

The entity is a non-US corporation that is not a financial institution; **and**

- The stock of such corporation is regularly traded on one or more established securities markets,

Or

- The entity is a related entity (i.e., member of the same expanded affiliated group) to an entity the stock of which is regularly traded on an established securities market.

Passive NFFE

The entity is a non-U.S. entity that is not a financial institution and does not qualify as an Active NFFE.

FFI

A custodial institution, depository institution, investment entity, specified insurance company, relevant holding company or a treasury company.

Nonparticipating 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.

Guidelines for 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.

A non-U.S. business entity is a “per se” foreign corporation, if it is a type of entity described in Treasury Regulations section 301.7701-2(b)(8) for the country in which the entity is incorporated.

If a business entity (other than a per se foreign corporation) has only one owner, it is classified as either a corporation or a disregarded entity. If the single owner does not have limited liability, the non-U.S. entity is disregarded as an entity separate from its owner and the single owner should complete the applicable U.S. tax form in its own name. If the single owner does have limited liability, the non-U.S. entity is classified as a corporation.

Non-U.S. business entities that have two or more members are classified as either a corporation or a partnership. If no member of the business entity has unlimited liability for the debts of the entity, the entity has a default classification of a Corporation. If any member has unlimited liability, the business entity has a default classification of a partnership.

Business entities, other than per se foreign corporations, may elect to be classified in a manner different from their default classification (a disregarded entity, a partnership or a corporation) by filing a check-the-box election on Form 8832 with the IRS. If such an election has been made, the elected classification applies (and not the default classification) for purposes of completing Form W-8.

Private Foundation - a charitable organization described in Internal Revenue Code Section 509. A private foundation is an exempt organization under Internal Revenue Code Section 501(c)(3). It is not a public charity and generally does not solicit funds from the public.

Tax Exempt Organization - an organization that is exempt from tax under Internal Revenue Code Section 501(c)(3). Such an organization must be organized and operated solely for exempt purposes set forth in Section 501(c)(3), and none of the organization’s earnings can inure to any private shareholder or individual.

Estate - generally a tax-paying entity that holds all of the assets of a decedent pending distribution in accordance with the terms of a Will or pursuant to state or other jurisdictional law.

Complex Trust - a trust that does not meet the definition of a Simple Trust. Generally, a Complex Trust may accumulate income, distribute amounts other than current income and may make deductible payments

for charitable purposes.

Foreign Central Bank of Issue - defined in Treasury Regulations 1.895-1(b)(1) as a bank which is by law or government sanction the principal authority, other than the government itself, issuing instruments intended to circulate as currency. Such a bank is generally the custodian of banking reserves of its country.

Government - the governing body of a political unit or organization for a state or a country.

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

Guidelines for Part 3 - Active NFFE Certification

Check the line to certify if the entity is an Active NFFE.

Guidelines for Part 4- Publicly Traded NFFE or Affiliate of a Publicly Traded NFFE

Check the appropriate line to certify if the entity is a Publicly-Traded NFFE or Affiliate

of a Publicly- Traded NFFE and complete the securities market information.

Guidelines for Part 5 - 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 FATCA 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 or Part 4 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, a Publicly-Traded NFFE or Affiliate of a Publicly-Traded Corporation having an offshore depository account.

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