



HƯỚNG DẪN ĐIỀN TỜ KHAI W-8BEN-E
 (Dành cho các thực thể nước ngoài không thành lập tại Hoa Kỳ để chứng nhận tình trạng thuế, phân loại FATCA và xác nhận quyền được hưởng ưu đãi hiệu định thuế (nếu có); bao gồm: doanh nghiệp nước ngoài, chính phủ nước ngoài và các thực thể thụ động (Passive NFFE) bắt buộc phải khai báo chủ sở hữu đáng kể (substantial U.S. owners) là cá nhân/thổ chức Hoa Kỳ (U.S. persons)

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident **A** W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
- 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) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization
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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"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> International organization	<input type="checkbox"/> Foreign Government - Integral Part

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 XII). 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
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7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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Không được có bất kỳ sự sửa đổi, tẩy xóa nào trên Form W-8BEN-E.
 Trường hợp mắc lỗi, vui lòng điền lại vào một mẫu mới.
 Tất cả các mẫu W phải được điền bằng tiếng Anh
 Vui lòng tham khảo **"Instructions for Form W-8-BEN-E"** phát hành bởi IRS tại [đây](#)

A. Vui lòng tham khảo phần này và hướng dẫn liên quan từ IRS để đảm bảo bạn đang điền đúng mẫu W.

B. PHẦN I - Nhận diện chủ sở hữu có quyền thụ hưởng (Trang 1 của mẫu)

- Dòng 1:** Tên đầy đủ của tổ chức là Chủ sở hữu có quyền thụ hưởng
Dòng 2: Quốc gia nơi thành lập tổ chức/doanh nghiệp
Dòng 3: Tên tổ chức/doanh nghiệp không tách rời nhận một khoản thanh toán chịu thuế khấu lưu (nếu áp dụng)
Dòng 4: Trạng thái Chương 3 – Đánh dấu vào ô thể hiện phân loại của quý khách theo các nguyên tắc thuế Hoa Kỳ
Dòng 5: Đánh dấu một ô thể hiện trạng thái Chương 4 của quý khách (Chỉ đánh dấu 01 ô duy nhất)
Dòng 6: Địa chỉ thường trú của tổ chức được xác định ở Dòng 1.
 » Dòng đầu tiên: Địa chỉ đường phố đầy đủ
 » Dòng thứ hai: Tên thành phố hoặc thị xã, tiểu bang hoặc tỉnh bao gồm cả mã bưu điện và tên "Quốc gia" vào ô quốc gia. **KHÔNG SỬ DỤNG:**
 • Hòm thư bưu điện hoặc địa chỉ nhờ chuyển hộ
 • Tên của bên thứ 3
 • Địa chỉ của một tổ chức tài chính
Dòng 7: Địa chỉ gửi thư qua bưu điện của quý khách trong trường hợp khác với địa chỉ ở dòng 6
Dòng 8: Điền mã nhận diện công ty của quý khách (EIN) (Đây là mã số thuế Hoa Kỳ (TIN) cho tổ chức)
Dòng 9a: Điền số định danh toàn cầu của quý khách (GIIN)
Dòng 9b: Điền mã số thuế nước ngoài (TIN nước ngoài) – nếu có
Dòng 10: Quý khách hoặc đại lý khấu lưu hoặc FFI để điền bất kì thông tin tham khảo nào có ích cho đại diện khấu lưu để ghi nhận chủ sở hữu hưởng thụ.
 Lưu ý: Vui lòng tham khảo hướng dẫn từ IRS để xác định ai là chủ sở hữu hưởng thụ

Lưu ý: BSL không cung cấp dịch vụ tư vấn thuế.
 Trường hợp quý khách có nhu cầu, vui lòng liên hệ chuyên gia tư vấn thuế độc lập.

HƯỚNG DẪN ĐIỀN TỜ KHAI W-8BEN-E



Không được có bất kỳ sự sửa đổi, tẩy xóa nào trên Form W-8BEN-E.

Trường hợp mắc lỗi, vui lòng điền lại vào một mẫu mới.

Tất cả các mẫu W phải được điền bằng tiếng Anh

Vui lòng tham khảo “Instructions for Form W-8-BEN-E” phát hành bởi IRS tại đây

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Part I Identification of Beneficial Owner (continued)		
8 U.S. taxpayer identification number (TIN), if required B		
9a GIIN	b Foreign TIN	c Check if FTIN not legally required. <input type="checkbox"/>
10 Reference number(s) (see instructions)		

Note: Please complete remainder of the form including signing the form in Part XXX.

B. PHẦN I - Nhận diện chủ sở hữu có quyền thụ hưởng (tiếp theo) – (Trang 2 của mẫu)

Dòng 8: Nếu tổ chức đã được IRS cấp mã số thuế Hoa Kỳ (EIN), vui lòng điền vào ô này. Nếu không có, để trống.

Dòng 9a: Chỉ điền nếu tổ chức là một tổ chức tài chính đã đăng ký với IRS theo FATCA và được cấp GIIN. Nếu không phải, để trống.

Dòng 9b: Điền mã số thuế do cơ quan thuế tại quốc gia cư trú của tổ chức cấp. Đây là thông tin bắt buộc, trừ khi thuộc diện được miễn.

Dòng 9c: Tích vào ô này chỉ khi tổ chức không được yêu cầu phải có mã số thuế tại quốc gia cư trú theo quy định pháp luật địa phương (ví dụ, quốc gia không cấp mã số thuế cho tổ chức loại này).

Dòng 10: Không bắt buộc. Chỉ điền nếu được bên khấu trừ yêu cầu hoặc để phục vụ việc đối chiếu nội bộ (ví dụ: mã số khách hàng tại ngân hàng hoặc tổ chức tài chính).

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.) C		
11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment	<input type="checkbox"/> Branch treated as nonparticipating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> U.S. Branch.	
	<input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 2 FFI.	
12 Address of disregarded entity or branch (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	
13 GIIN (if any)		

C. PHẦN II – tổ chức bị bỏ qua hoặc Chi nhánh nhận thanh toán

(Chỉ điền phần này nếu tổ chức bị bỏ qua có GIIN, hoặc chi nhánh của Tổ chức Tài chính Nước ngoài – FFI nằm ngoài quốc gia cư trú chính thức của tổ chức.)

Dòng 11: Chọn tình trạng FATCA của tổ chức hoặc chi nhánh nhận thanh toán
Chọn 1 trong các ô sau tùy theo tình huống phù hợp:

- » Branch treated as nonparticipating FFI – Chi nhánh không tham gia theo FATCA.
- » Participating FFI – Tổ chức tài chính tham gia FATCA.
- » Reporting Model 1 FFI – Tổ chức báo cáo theo mô hình 1.
- » Reporting Model 2 FFI – Tổ chức báo cáo theo mô hình 2.
- » U.S. Branch – Chi nhánh tại Hoa Kỳ.

Dòng 12: Địa chỉ chi nhánh hoặc tổ chức bị bỏ qua

- » Ghi rõ địa chỉ (số nhà, đường, thành phố, mã vùng, quốc gia).
- » Không dùng P.O. Box hoặc địa chỉ "care-of".

Dòng 13: GIIN (nếu có)

» Ghi mã GIIN được cấp bởi IRS nếu tổ chức hoặc chi nhánh có đăng ký FATCA. Nếu không có, để trống. Nếu tổ chức không có chi nhánh nhận thu nhập khác quốc gia cư trú hoặc không có đơn vị bị bỏ qua thì bỏ qua Part II.

Lưu ý: BSL không cung cấp dịch vụ tư vấn thuế.

Trường hợp quý khách có nhu cầu, vui lòng liên hệ chuyên gia tư vấn thuế độc lập.

HƯỚNG DẪN ĐIỀN TỜ KHAI W-8BEN-E



Không được có bất kỳ sự sửa đổi, tẩy xóa nào trên Form W-8BEN-E.

Trường hợp mắc lỗi, vui lòng điền lại vào một mẫu mới.

Tất cả các mẫu W phải được điền bằng tiếng Anh

Vui lòng tham khảo “Instructions for Form W-8-BEN-E” phát hành bởi IRS tại đây

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"/> No LOB article in treaty
	<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: _____

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 Check whichever box applies.

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

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D. PHẦN III – Yêu cầu áp dụng Hiệp định Thuế (nếu có)

(Chỉ áp dụng nếu tổ chức yêu cầu được miễn hoặc giảm thuế theo Hiệp định tránh đánh thuế hai lần giữa Hoa Kỳ và quốc gia cư trú)

Dòng 14a: Tích chọn ô nếu tổ chức là cư dân của quốc gia có ký Hiệp định thuế với Hoa Kỳ.

Ghi tên quốc gia (ví dụ: Vietnam).

Dòng 14b: Tích chọn một ô duy nhất mô tả đúng loại hình hoặc điều kiện mà tổ chức đáp ứng để đủ điều kiện hưởng ưu đãi thuế theo điều khoản giới hạn lợi ích (limitation on benefits – LOB) của Hiệp định.

Dòng 14c: Tích chọn nếu tổ chức nhận cổ tức từ nguồn Hoa Kỳ và yêu cầu được hưởng thuế suất ưu đãi với điều kiện đáp ứng định nghĩa “cổ đồng đủ điều kiện” theo Hiệp định. (Áp dụng với công ty nước ngoài nhận cổ tức từ công ty Hoa Kỳ.)

Dòng 15: Mức thuế suất và điều kiện áp dụng (nếu có):

Ghi rõ: Điều khoản (Article) và đoạn (Paragraph) trong Hiệp định mà tổ chức dựa vào để yêu cầu ưu đãi. Tỷ lệ thuế suất yêu cầu (ví dụ: 5%, 10%, hoặc 0%). Loại thu nhập áp dụng (ví dụ: Dividends – cổ tức, Interest – lãi vay, Royalties – tiền bản quyền).

Dòng cuối: Giải thích điều kiện bổ sung trong điều khoản đó mà tổ chức đáp ứng để đủ điều kiện hưởng mức thuế suất yêu cầu (nếu có).

E. PHẦN IV đến PHẦN XXVIII – Chứng nhận trạng thái Chương 4

(Chỉ điền nếu tổ chức được một tổ chức tài chính khác đứng ra bảo trợ để tuân thủ FATCA.)

Dòng 16: Tên tổ chức bảo trợ: Ghi rõ tên tổ chức bảo trợ (đã đăng ký với IRS và chịu trách nhiệm tuân thủ FATCA thay cho tổ chức này).

Dòng 17: Chọn 1 trong 2 ô phù hợp:

» Ô 1: Nếu tổ chức là: Tổ chức đầu tư (investment entity); Không phải QI, WP hoặc WT; Và được tổ chức bảo trợ đứng tên thay để thực hiện FATCA.

» Ô 2: Nếu tổ chức là: Công ty nước ngoài có kiểm soát (CFC); Không phải QI, WP hoặc WT; Và thuộc sở hữu hoàn toàn bởi một tổ chức tài chính Mỹ, dùng chung hệ thống dữ liệu với tổ chức bảo trợ.

Lưu ý: Nếu tổ chức không được bảo trợ thì bỏ qua Part IV.

Lưu ý: BSL không cung cấp dịch vụ tư vấn thuế.

Trường hợp quý khách có nhu cầu, vui lòng liên hệ chuyên gia tư vấn thuế độc lập.

HƯỚNG DẪN ĐIỀN TỜ KHAI W-8BEN-E



Không được có bất kỳ sự sửa đổi, tẩy xóa nào trên Form W-8BEN-E.

Trường hợp mắc lỗi, vui lòng điền lại vào một mẫu mới.

Tất cả các mẫu W phải được điền bằng tiếng Anh

Vui lòng tham khảo “Instructions for Form W-8-BEN-E” phát hành bởi IRS tại đây

Part XXIX Substantial U.S. Owners of Passive NFFE **F**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX Certification **G**

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 or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 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.

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

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

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F. PHẦN XXIX – Chủ sở hữu Hoa Kỳ quan trọng của tổ chức thụ động (NFFE) ngoài Hoa Kỳ

- » Chỉ điền phần này nếu tổ chức được xác định là một Passive NFFE (Non-Financial Foreign Entity có thu nhập thụ động trên 50% và/hoặc tài sản tạo ra thu nhập thụ động trên 50%) và có một hoặc nhiều chủ sở hữu là cá nhân/tổ chức Hoa Kỳ nắm giữ trực tiếp hoặc gián tiếp $\geq 10\%$ quyền sở hữu hoặc quyền biểu quyết.
- » Cách điền: Ghi tên đầy đủ, địa chỉ, mã số thuế Hoa Kỳ (SSN hoặc ITIN). Nếu không có, để trống.
- » Chú ý: Nếu không có chủ sở hữu đáng kể là công dân/resident Hoa Kỳ, thì không điền phần này.

G. PHẦN XXX - Xác nhận thông tin kê khai

Dòng (Signature of individual authorized to sign for beneficial owner):

» Người đại diện hợp pháp của tổ chức ký tên (có thể là Giám đốc, người đại diện theo pháp luật hoặc người được ủy quyền hợp lệ).

Dòng (Print name):

» Ghi rõ họ và tên của người ký (in hoa không dấu nếu có thể).

Dòng (Date (MM-DD-YYYY)):

» Ghi ngày ký theo định dạng MM-DD-YYYY (tháng-ngày-năm).

Dòng (I certify that I have the capacity to sign for the entity identified on line 1 of this form):

» Bắt buộc phải tích vào ô này để xác nhận người ký có thẩm quyền đại diện tổ chức.

Lưu ý: BSL không cung cấp dịch vụ tư vấn thuế.

Trường hợp quý khách có nhu cầu, vui lòng liên hệ chuyên gia tư vấn thuế độc lập.



INSTRUCTIONS FOR COMPLETING FORM W-8BEN-E

(For foreign entities (i.e., entities not organized under the laws of the United States) to certify their tax status, FATCA classification, and eligibility for tax treaty benefits (if applicable). This includes foreign corporations, partnerships, trusts, foreign governments, international organizations, and passive NFFEs required to disclose substantial U.S. owners who are U.S. persons.)

No alterations or use of correction tools are allowed on Form W-9. In case you make mistake, please start over using a new form.

All W-Forms must be completed in English

Please refer to "Instructions for the Requester of Form W-8BEN-E" by IRS [here](#)

A. Please refer to this section and the relevant IRS instructions to ensure you are completing the W form correctly.

B. PART I – Identification of the Beneficial Owner (Page 1 of the form)

Line 1: Full legal name of the entity that is the Beneficial Owner

Line 2: Country of incorporation or organization of the entity/business

Line 3: Name of disregarded entity receiving the payment subject to withholding (if applicable)

Line 4: Chapter 3 Status – Check the box that reflects your classification under U.S. tax principles

Line 5: Check one box only that reflects your Chapter 4 Status

Line 6: Permanent residence address of the entity identified on Line 1

» First line: Full street address

» Second line: City or town, state or province (including postal code), and enter the country name in the country field. DO NOT USE:

P.O. Box or an "in-care-of" address

Name of a third party

Address of a financial institution

Line 7: Mailing address (if different from the address on Line 6)

Line 8: Enter your Employer Identification Number (EIN) – this is the U.S. Taxpayer Identification Number (TIN) for entities

Line 9a: Enter your Global Intermediary Identification Number (GIIN)

Line 9b: Enter your foreign tax identification number (foreign TIN), if available

Line 10: To be completed by you, the withholding agent, or the FFI to provide any reference information useful for the withholding agent to identify the beneficial owner.

Note: Please refer to IRS instructions to determine who qualifies as the beneficial owner.

Please note that BSL is unable to provide any tax advice. If you require any advice, please refer to an independent tax advisor.

Form **W-8BEN-E** (Rev. October 2021)
 Department of the Treasury
 Internal Revenue Service

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
 ▶ 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.

OMB No. 1545-1621

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 United States (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) 115(2), 501(c), 892, 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-8ECI
- 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):

Corporation Partnership

Simple trust Tax-exempt organization Complex trust Foreign Government - Controlled Entity

Central Bank of Issue Private foundation Estate Foreign Government - Integral Part

Grantor trust Disregarded entity 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.)

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

INSTRUCTIONS FOR COMPLETING FORM W-8BEN-E

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Form W-8BEN-E (Rev. 10-2021) Page **2**

Part I Identification of Beneficial Owner (continued) **B**

8 U.S. taxpayer identification number (TIN), if required

9a GIIN	b Foreign TIN	c Check if FTIN not legally required. <input type="checkbox"/>
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10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

B. PART I – Identification of the Beneficial Owner (continued) – (Page 2 of the form)

Line 8: If the entity has been issued a U.S. Employer Identification Number (EIN) by the IRS, please enter it here. If not, leave this field blank.

Line 9a: Complete this line only if the entity is a financial institution registered with the IRS under FATCA and has been issued a GIIN. If not, leave this field blank.

Line 9b: Enter the tax identification number (TIN) issued by the tax authority in the entity's country of residence. This is a mandatory field unless the entity qualifies for an exemption.

Line 9c: Check this box only if the entity is not required to have a TIN in its country of residence under local law (e.g., the country does not issue TINs to this type of entity).

Line 10: Optional. Complete only if requested by the withholding agent or for internal reference purposes (e.g., customer number at a bank or financial institution).

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.) **C**

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

Branch treated as nonparticipating FFI. Reporting Model 1 FFI. U.S. Branch.

Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (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

13 GIIN (if any)

C. PART II – Disregarded Entity or Branch Receiving Payment

(Complete this part only if the disregarded entity has a GIIN, or the branch of a Foreign Financial Institution (FFI) is located outside the entity's country of residence.)

Line 11: Indicate the FATCA status of the disregarded entity or branch receiving the payment. Select one of the following options, as appropriate:

- » Branch treated as nonparticipating FFI – A branch that does not participate in FATCA
- » Participating FFI – A financial institution participating in FATCA
- » Reporting Model 1 FFI – A financial institution reporting under Model 1 IGA
- » Reporting Model 2 FFI – A financial institution reporting under Model 2 IGA
- » U.S. Branch – A branch located in the United States

Line 12: Address of the disregarded entity or branch

- » Provide the full address (street number, street name, city, postal code, and country)
- » Do not use a P.O. Box or “in-care-of” address

Line 13: GIIN (if applicable)

- » Enter the GIIN issued by the IRS if the entity or branch is FATCA-registered. If not, leave blank.

Note: If the entity does not have a branch receiving income outside its country of residence or does not have a disregarded entity, skip Part II.

INSTRUCTIONS FOR COMPLETING FORM W-8BEN-E

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Please refer to “Instructions for the Requester of Form W-8BEN-E” by IRS here



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

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"/> No LOB article in treaty
	<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: _____

Part IV Sponsored FFI **E**

16 Name of sponsoring entity: _____

17 **Check whichever box applies.**

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form W-8BEN-E (Rev. 10-2021)

D. PART III – Claim of Tax Treaty Benefits (if applicable)

(Complete this part only if the entity is claiming a reduced rate of, or exemption from, U.S. withholding tax under an income tax treaty between the United States and the entity’s country of residence.)

Line 14a: Check the box if the entity is a resident of a country that has an income tax treaty with the United States.

Enter the name of the country (e.g., Vietnam).

Line 14b: Check one box only that correctly describes the type of entity or condition that qualifies the entity for benefits under the Limitation on Benefits (LOB) article of the treaty.

Line 14c: Check the box if the entity is receiving dividends from U.S. sources and is claiming a reduced withholding tax rate based on meeting the treaty definition of a qualified resident/shareholder. (Applicable to foreign corporations receiving dividends from U.S. corporations.)

Line 15: Enter the rate of withholding and conditions for application (if any):

Specify the Article and Paragraph of the applicable tax treaty the entity relies on to claim benefits.

Include the reduced rate of withholding being claimed (e.g., 5%, 10%, or 0%), and the type of income (e.g., Dividends, Interest, Royalties).

Final line: Provide an explanation of any additional conditions in the treaty article that the entity meets in order to be eligible for the claimed rate (if applicable).

E. PART IV to PART XXVIII – Chapter 4 Status Certification

(Complete only if the entity is sponsored by another financial institution for FATCA compliance.)

Line 16: Name of Sponsoring Entity: Enter the full legal name of the sponsoring entity (must be registered with the IRS and responsible for FATCA compliance on behalf of the sponsored entity).

Line 17: Select one of the following two options, as appropriate:

» Box 1: If the entity is: An investment entity, Not a Qualified Intermediary (QI), Withholding Partnership (WP), or Withholding Trust (WT), and FATCA compliance is managed by a sponsoring entity acting on its behalf.

» Box 2: If the entity is: A Controlled Foreign Corporation (CFC), Not a QI, WP, or WT, and Wholly owned by a U.S. financial institution, sharing the same data systems with the sponsoring entity.

Note: If the entity is not sponsored, skip Part IV.

Please note that BSL is unable to provide any tax advice.
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INSTRUCTIONS FOR COMPLETING FORM W-8BEN-E



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Part XXIX Substantial U.S. Owners of Passive NFFE **F**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

F. PART XXIX – Substantial U.S. Owners of Passive Non-Financial Foreign Entities (Passive NFFEs)

- » Complete this part only if the entity is classified as a Passive NFFE (i.e., more than 50% of its income is passive and/or more than 50% of its assets produce or are held to produce passive income), and the entity has one or more substantial U.S. owners — individuals or entities that directly or indirectly own 10% or more of the entity’s equity interests or voting rights.
- » How to complete: Provide the full name, address, and U.S. taxpayer identification number (SSN or ITIN) of each substantial U.S. owner. If a TIN is not available, leave the field blank.
- » Note: If the entity has no substantial U.S. owners who are U.S. citizens or residents, do not complete this part.

Part XXX Certification **G**

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 or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner’s share of a partnership’s effectively connected taxable income, or (d) the partner’s amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 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.

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

Sign Here   

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

G. PART XXX – Certification

Line (Signature of individual authorized to sign for beneficial owner):

» Signature of the entity’s legal representative (this may be the CEO, legal representative, or another duly authorized person).

Line (Print name):

» Clearly print the full name of the individual signing the form (preferably in uppercase, without accents if applicable).

Line (Date (MM-DD-YYYY)):

» Enter the date of signature in the format MM-DD-YYYY (month-day-year).

Line (I certify that I have the capacity to sign for the entity identified on line 1 of this form):

» You must check this box to certify that the signer is authorized to act on behalf of the entity named on line 1.

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