



SUPPLEMENT TO FORM W-8BEN

Account Number(s) or CIN Number: _____

Beneficial Owner (Name on W-8BEN): _____

I certify that I am a non-U.S. person as defined for U.S. tax purposes. I have a U.S. address and/or only U.S. telephone number(s) for one of the below reason(s):

SECTION I - CHECK ONLY ONE OF THE ACCEPTABLE REASONS BELOW

<input type="checkbox"/>	Student	I am a student at a U.S. educational institution and (if required) hold the appropriate visa (F, J, M or Q)																									
<input type="checkbox"/>	Teacher/Trainee	I am a teacher, trainee or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and (if required) hold the appropriate visa (J or Q)																									
<input type="checkbox"/>	Diplomat	I am a foreign individual assigned to a diplomatic post or a position in a consulate, embassy or international organization in the U.S. and (if required) hold the appropriate visa (A or G)																									
<input type="checkbox"/>	Spouse/Child	I am a spouse or unmarried child under the age of 21 years of an individual who meets one of the criteria described above																									
<input type="checkbox"/>	Do Not Meet Substantial Presence Test ¹	<p>I do NOT meet the substantial presence test because either (i) the time I have spent in the US during the current year is less than 31 days, OR (ii) the time I have spent in the US during the current year and the previous two calendar years totals less than 183 days when calculated using the formula below:</p> <p style="color: red; font-weight: bold;">Must also complete Section II - Day Count Calculation</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 25%;">Period</th> <th style="width: 10%;">Year</th> <th style="width: 10%;">Days in U.S.</th> <th style="width: 20%;">Factor</th> <th style="width: 25%;">Total</th> </tr> </thead> <tbody> <tr> <td>Current Year (CY)</td> <td></td> <td></td> <td style="text-align: center;">Multiple by 1</td> <td></td> </tr> <tr> <td>Immediate Prior Year (CY-1)</td> <td></td> <td></td> <td style="text-align: center;">Divide by 3</td> <td></td> </tr> <tr> <td>Next Prior Year (CY-2)</td> <td></td> <td></td> <td style="text-align: center;">Divide by 6</td> <td></td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">Must total less than 183</td> <td></td> </tr> </tbody> </table> <p><small>*Note: If the total above is equal or greater than 183 days, a Form W-9 may be required unless the closer connection exception is met</small></p>	Period	Year	Days in U.S.	Factor	Total	Current Year (CY)			Multiple by 1		Immediate Prior Year (CY-1)			Divide by 3		Next Prior Year (CY-2)			Divide by 6					Must total less than 183	
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Next Prior Year (CY-2)			Divide by 6																								
			Must total less than 183																								
<input type="checkbox"/>	Closer Connection Exception	<p>I meet the closer connection exception to the substantial presence test because I meet all of the following criteria:</p> <ul style="list-style-type: none"> I have been present in the United States for fewer than 183 days during the current year; I maintain a tax home in the country of _____ during the current year; and I have a closer connection during the current year to this country because: <p>_____</p> <p>_____</p> <p>_____</p> <p style="color: red; font-weight: bold;">Must also complete Section II - Day Count Calculation</p>																									
<input type="checkbox"/>	Reasonable Written Explanation (Other)	<p>The U.S. mailing address and/or U.S. telephone number is used for the following reason(s)</p> <p>_____</p> <p>_____</p> <p>_____</p> <p style="color: red; font-weight: bold;">Must also complete Section II - Day Count Calculation</p>																									

¹With respect to 2020, an individual who intended to leave the United States but was unable to do so due to COVID-19 Emergency Travel Disruptions, may exclude a period of up to 60 calendar days of presence in the United States for purposes of applying the substantial presence test. See Rev. Proc. 2020-20 for details.

VER 1.2/SUP FORM W-8BEN/WPC/01-23

SECTION II (MUST BE FILLED OUT IF REASONS 5, 6, OR 7 WAS CHECKED)

Day Count Calculation	Period	Year	Days in U.S.	Factor	Total
	Current Year			Multiply by 1	
	Immediate Prior Year			Divide by 3	
	Next Prior Year			Divide by 6	
				Must total less than 183	

Note: If the total above is equal or greater than 183 days, a Form W-9 may be required unless the closer connection exception is met.

Name: Signature: Date:

FOR BRANCH USE ONLY

Foreign ID Type:		
Issuing Country:	Number:	Expiration Date:
Visa (if required)	Number:	Expiration Date: