



**Important Tax Information**  
**Response Required by**  
**December 31, 2019**

Dear Holder,

Our records indicate that the Form W-8BEN certification will expire on December 31, 2019. In order to avoid the implementation of a 24% U.S. backup withholding tax on all reportable payments including sale proceeds, beneficial owners must certify their status as a non-U.S. person by completing a new Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding* by **December 31, 2019**.

**To certify your non-U.S. status and obtain any applicable treaty benefit, please log on to the Internet site listed on the enclosed form and take advantage of the easy on-line certification process. If you do not have Internet access, please review the instructions below and those found on the back of the enclosed Form W-8BEN for properly completing the form.**

**Part I: Identification of Beneficial Owner**

1. If the address printed on the top of the Form W-8BEN is your mailing address and does not reflect your permanent residence address, please provide us with your permanent residence address in the space provided.
2. If applicable, enter your U.S. Social Security Number or Individual Taxpayer Identification Number in the U.S. Taxpayer Identification Number box.
3. **REQUIRED:** Enter your country of citizenship.
4. **REQUIRED:** Enter the Foreign Taxpayer Identifying Number (TIN) issued to you by your jurisdiction of residence in the Foreign Taxpayer Identifying Number box. More information about TINs can be found in OECD CRS portal under Tax identification Numbers (TINs).
  - If you do not have a Foreign TIN and reside in or are claiming treaty benefits in Part II Number 9 in one of the countries listed on the back of this page, then you are **required** to provide a reason for not providing a Foreign TIN.
5. **REQUIRED:** Enter your date of birth. Use the following format to input your information: MM-DD-YYYY.
6. If you are a non-U.S. person with a U.S. mailing address, banking instructions, or telephone number, the Internal Revenue Service requires that you provide us with additional documentation to certify your status. Please include a copy of your passport or driver's license and a letter explaining why you are using a mailing address or bank in the U.S. Without these additional documents, we will be required to withhold 24% U.S. tax on all reportable payments including sale proceeds.

**Part II: Claim of Tax Treaty Benefits (if applicable)**

1. Individuals must enter the country of permanent residence if claiming a reduced rate of withholding based on a tax treaty between the U.S. and that country.
2. If the country you are claiming a tax treaty benefit for in Part II and the country of your permanent residence address are not the same, the Internal Revenue Service requires that you provide us with additional documentation to certify your status. Please include a copy of your passport or driver's license and a letter explaining the difference in countries.

**Part III: Certification – Sign Here**

1. Sign and date the form and if signed by someone other than the Beneficial Owner, the Capacity in Which Acting line must be completed. If Form W-8BEN is completed by an agent acting under a duly authorized power of attorney for the beneficial owner or account holder, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form.
2. Return the completed form in the enclosed envelope to **Computershare**.

**Important Information regarding Joint Account Registrations:**

Please note, if this account is owned by more than one person (joint account), the IRS requires that each non U.S. beneficial owner complete a Form W-8BEN. If your account is held jointly we have included two Form W-8BEN's for each beneficial owner to verify, complete and sign. Should you require more than two Form W-8BEN's you may download additional forms from the IRS web site, [www.irs.gov](http://www.irs.gov). Be sure to include your account number on the form.

**If you have not completed this certification via the Internet, please return the completed, signed and dated form to us in the enclosed envelope. If a valid Form W-8BEN is not certified by December 31, 2019, a 24% backup withholding tax may be imposed on all future transactions.**

Sincerely,

Computershare

|                    |   |                          |
|--------------------|---|--------------------------|
| Antigua & Barbuda  | Hong Kong   | Peru                     |
| Aruba              | Hungary   | Philippines              |
| Austria            | Iceland   | Poland                   |
| Azerbaijan         | India   | Portugal                 |
| Bangladesh         | Indonesia   | Romania                  |
| Barbados           | Ireland   | Russian Federation       |
| Belgium            | Isle of Man   | Saint Lucia              |
| Brazil             | Israel  | Slovak Republic          |
| Bulgaria           | Italy   | Slovenia                 |
| Canada             | Jamaica   | South Africa             |
| China              | Japan   | Spain                    |
| Colombia           | Jersey  | Sri Lanka                |
| Costa Rica         | Kazakhstan  | St. Maarten (Dutch part) |
| Croatia            | Korea   | Sweden                   |
| Curacao            | Republic of Latvia  | Switzerland              |
| Cyprus             | Liechtenstein   | Thailand                 |
| Czech Republic     | Lithuania   | Trinidad and Tobago      |
| Denmark            | Luxembourg  | Tunisia                  |
| Dominica           | Malta   | Turkey                   |
| Dominican Republic | Marshall Islands  | Ukraine                  |
| Egypt              | Mauritius   | United Kingdom           |
| Estonia            | Mexico  | Venezuela                |
| Finland            | Monaco  | American Samoa           |
| France             | Morocco   | U.S. Virgin Islands      |
| Germany            | Netherlands   | Northern Mariana Islands |
| Gibraltar          | Netherlands island territories: Bonaire,<br>Saba, and St. Eustatius | Guam                     |
| Greece             | New Zealand   | Puerto Rico              |
| Grenada            | Norway  |                          |
| Guernsey           | Pakistan  |                          |
| Guyana             | Panama  |                          |
| Honduras           |   |                          |

Examples of Tax Identification Numbers (TINs) by Country below:

| <b>Tax Residency</b> | <b>Tax Identification Numbers (TINs)</b>                             |
|----------------------|--|
| Brazil               | Cadastro de Pessoas Físicas – CPF                                    |
| Canada               | Canadian Social Insurance Number                                     |
| China                | ID card or passport  |
| Columbia             | Single Tax Registration "RUT"  |
| Denmark              | Central Person Registration System (CPR )                            |
| Finland              | Finnish Social Security number                                       |
| France               | numéro fiscal de référence or numéro SPI.                            |
| Germany              | permanent tax identification number (TIN)                            |
| Hungry               | adóazonosító jel   |
| Iceland              | Icelandic Identification Number (kennitala)                          |
| India                | PAN  |
| Ireland              | Personal Public Service Number (PPS No)                              |
| Japan                | Individual Number (nicknamed "My Number")                            |
| Korea                | Resident Registration Number   |
| Luxembourg           | national identification number                                       |
| Mexico               | Clave en el Registro Federal de Contribuyentes - RFC                 |
| Netherlands          | Dutch TIN  |
| New Zealand          | IRD number   |
| Poland               | PESEL number   |
| Spain                | number on your National Identity Card                                |
| Sweden               | personnummer or samordningsnummer                                    |
| Switzerland          | Unternehmens-Identifikationsnummer" (UID-number)                     |
| United Kingdom       | Unique tax payer reference (UTR) or National Insurance Number (NINO) |