



Dear Investor,

The Internal Revenue Service (IRS) requires that the status of a non-U.S. investor be certified by completing Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)*. Our records indicate that your account remains in an uncertified status. In order to avoid the implementation of a 24% U.S. backup withholding tax on your account, please complete and return the enclosed form as soon as possible.

**To certify your non-U.S. status and obtain any applicable treaty benefits, please review the instructions below and those found on the back of Form W-8BEN.**

**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 US 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**.

**PLEASE NOTE:** If this account is owned by more than one person, the IRS requires that each beneficial owner return a separate Form W-8BEN.

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, 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)