

WITHHOLDING STATEMENT (for FATCA & QI purposes)

Income Allocation--Fixed (if variable, refer to Note 1)

Non-Qualified Intermediary, Nonwithholding Foreign Partnership, Nonwithholding Foreign Trust, Territory FI (not acting as a US person) or US branch (not acting as a US person)

Intermediary/Flow-Through Entity Information:

Account Name: _____ Chapter 4 (FATCA) Status: _____ Chapter 3 Status: _____
 Account Number: _____ U.S. TIN (EIN) (if applicable): _____ GIIN (if applicable): _____

For Payee Specific Allocations - Beneficial Owner /Partner /Beneficiary /Grantor /Intermediary /Flow Through /US Branch /Territory FI information:

Name & Complete Permanent Address of Payee	US Taxpayer Identification Number of Foreign TIN (if required) (see Note 2)	Payee type (only applies to non-U.S. persons): - Beneficial owner - Intermediary - Flow through entity - US Branch - Territory FI	US/Non-US Status - US Exempt Recipient - US non-exempt Recipient - Foreign person	Chapter 4 (FATCA) Status	GIIN (for entities, if applicable)	Type of Documentation provided (e.g., W-8BEN, W-8BEN-E, W-9)	Income Allocation Percentage (%) (see Note 3)	Country of residence for tax purposes	Special Treaty Rates (i.e. for registered charities, RRSF, pension plans) (see Note 4)	Gains Allocation Percentage (%) (See Note 6)	Section 1446(f) rate Withholding on PTP sales (0% or 10%) (See Note 7)	Section 1446(f) rate Withholding on PTP distributions (0% or 10%) (See Note 7)	Section 1446(a) rate Withholding on PTP distributions (0%, 21%, 30%, 37%) (See Note 7)

Chapter 4 Withholding Rate Pool Allocations:

FATCA Withholding Pool Type	Income Allocation Percentage (see Note 3)	Where payee pool applies, check box if U.S. payee pool is allowed (see Note 5)
Recalcitrant Pool - Passive NFFEs		N/A
Recalcitrant Pool - U.S. Persons		
Recalcitrant Pool - U.S. Indicia		
Recalcitrant Pool - No U.S. Indicia		
Recalcitrant Pool - Dormant Accounts		
Nonparticipating FFI Pool		
U.S. Payee Pool		

(Note 6) -- Gains Allocation Percentage (%)

This column is only applicable to Nonwithholding Foreign Partnership (NFWP) & Nonwithholding Grantor Trust (NWFGT) for the modified amount realized calculation.

(Note 7) **PUBLICLY TRADED PARTNERSHIP (PTP) Rate Percentages for Internal Revenue Code Section 1446(f) and Section 1446(a)

IRS Tax Form	Section 1446(f)	Section 1446(a)
W-8BEN with a U.S. TIN	10%	37%
W-8BEN-E with a U.S. TIN (Corporation)	10%	21%
W-8BEN-E with a U.S. TIN (non-Corporate Entities)	10%	37%
W-8BEN-E no U.S. TIN	10%	37%
W-8EXP	10%	37%
W-9	0%	0%

U.S. TIN is a United States Taxpayer Identification Number such as Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), Employer Identification Number (EIN).

- NOTES:**
- If allocation % for payments to payees varies with each payment, income allocation information must be provided on a payment by payment basis. The top of the withholding statement should be changed to "Variable".
 - Foreign (non-US) TIN generally not required. U.S. TIN is required for 1446(a) and 1446(f) payments.
 - Total Payee Specific Allocations and FATCA Withholding Rate Pool Allocations must equal 100%.
 - Clearly state the treaty article for which the exemption is being claimed.
 - Where the U.S. payee pool applies, confirm that the intermediary is a Non-Qualified Intermediary that is a non-U.S. payor that is a participating FFI (including a Reporting Model 2 FFI) or a registered deemed compliant FFI (including a Reporting Model 1 FFI) that reports U.S. accounts (including US TINs) of such accountholders, for the year in which the payment is made and as such, is permitted to provide a U.S. payee pool as per §1.1471-3(c)(3)(iii)(B)(2)(iii) of the Regulations to the U.S. Internal Revenue Code.
 - Any applicable 1446(f) allocation is a gain.

Confirm the following statements:

I hereby certify that the information contained on the withholding certificates associated with the persons identified on this withholding statement does not conflict with the account information maintained in my files with respect to such person.

I hereby certify that any withholding certificates associated with this withholding statement that are signed electronically have been signed in accordance with Treas. Reg. § 1.1441-1(e)(4)(iv).

I hereby certify that I am a participating FFI, Reporting Model 2 FFI, registered deemed-compliant FFI (including a Reporting Model 1 FFI), or non-reporting IGA FFI that is treated as registered-deemed compliant pursuant to a FATCA inter-governmental agreement, and that I will report, pursuant to my FATCA account reporting obligation, all substantial U.S. owners or controlling U.S. persons of any passive NFFE disclosed on this withholding statement and all Specified U.S. Persons that are owners of any owner-documented FFI disclosed on this withholding statement.

I hereby certify that to the extent that this withholding statement allocates any amount to a U.S. Payee Pool, I have reported as part of my FATCA account reporting obligation, all payees included in such pool.

I hereby certify that an updated withholding statement will be provided if any information requires to be updated (e.g. change(s) to the payees listed).

Signature: _____

Date: _____