

# نموذج اعرف عميلك Know Your Customer

نموذج بيانات العميل (شخص إعتباري)  
Corporate Customer Profile Form

يرجى تحميل النموذج المرفق، و تعبئته، وإرساله إلى فريق خدمة العملاء  
Please download the attached form, complete it, and submit it to our customer service team

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة  
Please follow instructions to fill in the required information

Date \_\_\_\_\_ التاريخ

■ Corporate Customer Information

■ بيانات العميل (شخص إعتباري)

Legal Name  الإسم القانوني

Commercial Name (if any):  الإسم التجاري للشركة/الكيان (إن وجد):

Date of Incorporation  تاريخ التأسيس

Country of Incorporation  بلد التأسيس

Registered Address in Kuwait  العنوان المسجل في الكويت

Registered Address Outside Kuwait (If any)  العنوان المسجل خارج الكويت (إن وجد)

Mailbox Address  عنوان صندوق البريد

رقم التعريف الضريبي Tax Identification Number	بلد الإقامة الضريبية Country of Tax Residence	
		1
		2
		3

Fax  فاكس Tel. No.  هاتف

E-mail  البريد الإلكتروني Web Address  العنوان الإلكتروني

License Information

معلومات الترخيص

Registration No.  رقم التسجيل License No.  رقم الترخيص License Expiration Date  تاريخ انتهاء صلاحية الترخيص

Main Activity / Nature of the Work (as per Memorandum & Articles of Association)  النشاط الرئيسي / طبيعة العمل (حسب عقد التأسيس والنظام الأساسي)

Do the main activities include dealing in securities according to its Memorandum and Articles of Association? Yes  نعم No  لا هل تشمل الأنشطة الرئيسية التعامل في الأوراق المالية وفقا لعقد التأسيس والنظام الأساسي؟

Does the company activity include any of the followings: "Arms", "Atomic Power", "Extractive", "Precious metal", "Adult Entertainment", "Virtual Currencies", "Gambling", "Exchange companies", "Jewelries", "Art Antique Dealers", "Auction Houses", "Real Estate Agent/Broker", "Lawyer Office"? If yes, please specify.  هل يشمل نشاط الشركة أي مما يلي "الأسلحة"، "الطاقة الذرية"، "الاستخراجية"، "المعادن الثمينة"، "ترفيه الكبار"، "العملات الافتراضية"، "المقامرة"، "شركات الصرافة"، "المجوهرات"، "تجار التحف الفنية"، "دور المزادات"، "سمسار العقارات"، "مكتب محاماة"؟

Is the entity listed in any Stock Exchange? Yes  نعم No  لا هل الكيان مدرج في أي بورصة؟

If yes, please list the exchanges and symbol  إذا كانت الإجابة "نعم" يرجى ذكر إسم البورصات والرمز

Is the company/entity regulated and supervised by a regulatory authority? Yes  نعم No  لا هل تخضع الشركة/الكيان للتظيم والإشراف من قبل سلطة تنظيمية؟

If yes, please specify.  إذا كانت الإجابة "نعم"، يرجى التحديد:

Does the entity/ mother entity allow the issuance of bearer shares? Yes  نعم No  لا هل تسمح الجهة/ الجهة الأم بإصدار الأسهم لحاملها؟

Does the entity have any business dealings or operations in countries currently identified by FATF as "call for action" or "under increased monitoring"? Yes  نعم No  لا هل لدى الكيان أي تعاملات أو عمليات تجارية في البلدان التي تحدها حاليا مجموعة العمل المالي من فئة "خاضعة لمزيد من الرقابة" أو "خاضعة للدعوة للعمل"؟

FATCA Section

قسم قانون الامتثال الضريبي الأمريكي (FATCA)

Is the Company a US Taxpayer? Yes  نعم No  لا هل الشركة من دافعي الضرائب الأمريكيين؟

Does the Company receive any income / payments from the USA? Yes  نعم No  لا هل تتلقى الشركة أي دخل / مدفوعات من الولايات المتحدة الأمريكية؟

Type of income payments from USA: نوع مدفوعات الدخل من الولايات المتحدة الأمريكية:

Commissions  عمولات Capital gains  إيرادات رأسمالية Dividends  أرباح Rent  إيجارات Interest  فوائد

Other (Please specify)  أخرى (يرجى التحديد) Royalties  حصص

Please follow instructions to fill in the required information

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة

■ Address of Headquarters if different from the one mentioned above

■ عنوان المركز الرئيسي في حال اختلافه عن العنوان المذكور أعلاه

Area	المنطقة	Town	المدينة	Country	البلد
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
House / Building no.	منزل / مبنى رقم	Floor	الطابق	Street	شارع
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fax	فاكس	Tel.	رقم الهاتف	Web Address	العنوان الإلكتروني
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

■ Other Information

■ معلومات أخرى

Is Customer represented on the board or is an informed person of a company listed on Bursa Kuwait?

Yes  نعم No  لا

هل العميل ممثل في مجلس إدارة أو من الأشخاص المطلعين لشركة مدرجة في بورصة الكويت؟

If yes, please specify name of Company:

إذا كان الجواب نعم، يرجى تحديد اسم الشركة/الشركات

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

■ Political Position Details (if any):

■ تفاصيل المنصب السياسي (إن وجد):

Does any of the Partners / Shareholders / Ultimate Beneficial Owners (UBO) / Authorized Signatories or responsible for managing the legal entity fall under the following categories (currently or previously):

هل يندرج أي من الشركاء / المساهمين / المستفيدين الفعليين / المخولين بالتوقيع أو مسؤولاً عن إدارة الشركة تحت أي من المناصب التالية (أوكلت إليه سابقاً أو حالياً):

<input type="checkbox"/> Senior Military	<input type="checkbox"/> Member of Parliament	<input type="checkbox"/> عضو في البرلمان	<input type="checkbox"/> كبار العسكريين
<input type="checkbox"/> Senior Executive in Company Owned by the State	<input type="checkbox"/> Ambassadors - High Ranking Diplomats	<input type="checkbox"/> السفراء - كبار الدبلوماسيين	<input type="checkbox"/> من كبار التنفيذيين بشركة تمتلكها الدولة
<input type="checkbox"/> Senior Ranking Judicial	<input type="checkbox"/> Senior Position in International Organization	<input type="checkbox"/> منصب قيادي حالي أو سابق بمنظمة دولية	<input type="checkbox"/> كبار القضاة
<input type="checkbox"/> Senior Government Officer	<input type="checkbox"/> Royal Family	<input type="checkbox"/> الأسرة الحاكمة	<input type="checkbox"/> كبار المسؤولين الحكوميين
<input type="checkbox"/> Political Party Official	<input type="checkbox"/> Head of States / Government/ Senior Politicians	<input type="checkbox"/> رؤساء الدول / الحكومة / كبار السياسيين	<input type="checkbox"/> مسؤولي الاحزاب السياسية

حالياً / سابقاً Current / Former	المنصب السياسي PEP Position	الصفة Position *	إسم صاحب المنصب السياسي Name of PEP	
				1
				2
				3

\* Position: Partner – Shareholder – Ultimate Beneficial Owner (UBO) – Authorized Signatory or Responsible for Managing the Legal Entity

\* الصفة: شريك - مساهم - مستفيد فعلي - مخول بالتوقيع أو مسؤول عن إدارة الشركة

Does any of the Partners / Shareholders / Ultimate Beneficial Owners (UBO) / Authorized Signatories or responsible for managing the legal entity's relative up to the second degree or a close associate fall under the following categories (currently or previously):

هل يندرج أحد أقارب الشركاء / المساهمين / المستفيدين الفعليين / المخولين بالتوقيع أو مسؤول عن إدارة الشركة حتى الدرجة الثانية أو الشركاء المقربين تحت المناصب التالية (أوكلت إليه سابقاً أو يتولى حالياً):

<input type="checkbox"/> Senior Military	<input type="checkbox"/> Member of Parliament	<input type="checkbox"/> عضو في البرلمان	<input type="checkbox"/> كبار العسكريين
<input type="checkbox"/> Senior Executive in Company Owned by the State	<input type="checkbox"/> Ambassadors - High Ranking Diplomats	<input type="checkbox"/> السفراء - كبار الدبلوماسيين	<input type="checkbox"/> من كبار التنفيذيين بشركة تمتلكها الدولة
<input type="checkbox"/> Senior Ranking Judicial	<input type="checkbox"/> Senior Position in International Organization	<input type="checkbox"/> منصب قيادي حالي أو سابق بمنظمة دولية	<input type="checkbox"/> كبار القضاة
<input type="checkbox"/> Senior Government Officer	<input type="checkbox"/> Royal Family	<input type="checkbox"/> الأسرة الحاكمة	<input type="checkbox"/> كبار المسؤولين الحكوميين
<input type="checkbox"/> Political Party Official	<input type="checkbox"/> Head of States / Government/ Senior Politicians	<input type="checkbox"/> رؤساء الدول / الحكومة / كبار السياسيين	<input type="checkbox"/> مسؤولي الاحزاب السياسية

حالياً / سابقاً Current / Former	المنصب السياسي PEP Position	صلة القرابة / العلاقة Kinship / Relationship	إسم صاحب المنصب السياسي Name of PEP	الصفة Position *	الإسم Name	
						1
						2
						3

\* Position: Partner – Shareholder – Ultimate Beneficial Owner (UBO) – Authorized Signatory or Responsible for Managing the Legal Entity

\* الصفة: شريك - مساهم - مستفيد فعلي - مخول بالتوقيع أو مسؤول عن إدارة الشركة

Note: Please make additional copies of this page if required.

ملاحظة: يمكن عمل نسخ إضافية من هذه الصفحة إذا تطلب الأمر.

Please fill ALL fields below otherwise fill N/A  
in the fields not applicable to your status

يرجى تعبئة جميع البيانات، أو ذكر (لا ينطبق)  
في حال عدم انطباقها

Client Classification		تصنيف العميل
<b>Type of Entity</b>		<b>نوع الكيان</b>
<input type="checkbox"/> Government	<input type="checkbox"/> Single Person Company	<input type="checkbox"/> شركة شخص واحد
<input type="checkbox"/> Public Authority	<input type="checkbox"/> Limited Liability Company (LLC/WLL)	<input type="checkbox"/> شركة ذات مسؤولية محدودة (ذ.م.م)
<input type="checkbox"/> Central Bank	<input type="checkbox"/> Partnership/Limited Partnership	<input type="checkbox"/> شركة تضامن/توصية
<input type="checkbox"/> International Financial Institution	<input type="checkbox"/> Holding Company	<input type="checkbox"/> شركة قابضة
<input type="checkbox"/> Closed Shareholding Company	<input type="checkbox"/> Trust/Waqf	<input type="checkbox"/> أمين/وقف
<input type="checkbox"/> Professional Company	<input type="checkbox"/> Charity organization	<input type="checkbox"/> منظمة خيرية
<input type="checkbox"/> Public Shareholding Company	<input type="checkbox"/> Non-profit organization	<input type="checkbox"/> مؤسسة غير هادفة للربح
<input type="checkbox"/> CMA Licensed Person/Regulated Financial Institution or Investment Fund		<input type="checkbox"/> شخص مرخص له من الهيئة/مؤسسة مالية خاضعة لجهة رقابية أو صندوق استثماري
Others (Please specify)		أخرى (الرجاء التحديد)
<input type="text"/>		<input type="text"/>

Authorized and Paid Up Capital		رأس المال المصرح به والمدفوع
Company with Paid Up Capital KD 1 Million and above	Yes <input type="checkbox"/> نعم	No <input type="checkbox"/> لا
Paid Up Capital	رأس المال المدفوع	Authorized Capital
<input type="text"/>		رأس المال المصرح به
		<input type="text"/>

Investment Information		بيانات الاستثمار
Value of transactions in securities per quarter during preceeding 2 years		قيمة التعاملات في الأوراق المالية في كل ربع سنة خلال السنتين السابقتين
KD250,000 or above <input type="checkbox"/> 250,000 د.ك. أو أكثر	Less than KD250,000 <input type="checkbox"/>	أقل من 250,000 د.ك. <input type="checkbox"/> لا ينطبق <input type="checkbox"/> Not applicable <input type="checkbox"/>
Value of assets (cash and securities) held with Watani Brokerage or other licensed persons		قيمة الأصول (نقد وأوراق مالية) لدى الوطني للتداول أو أشخاص مرخص لهم آخرين
KD100,000 or above <input type="checkbox"/> 100,000 د.ك. أو أكثر	Less than KD100,000 <input type="checkbox"/>	أقل من 100,000 د.ك. <input type="checkbox"/> لا ينطبق <input type="checkbox"/> Not applicable <input type="checkbox"/>

Investment Objectives		أهداف الإستثمار
Investment Objectives		أهداف الإستثمار
Aggressive Growth <input type="checkbox"/> نمو عالي	Income <input type="checkbox"/> الدخل	Capital Preservation <input type="checkbox"/> المحافظة على الأموال
Capital Growth <input type="checkbox"/> نمو رأس المال		
Investment Experience	Excellent <input type="checkbox"/> ممتازة	Medium <input type="checkbox"/> متوسطة
		Limited <input type="checkbox"/> محدودة
Risk Tolerance	High <input type="checkbox"/> مرتفع	Medium <input type="checkbox"/> متوسطة
		Low <input type="checkbox"/> منخفض
Years of Investment Experience	<input type="checkbox"/> Less than 1 year أقل من سنة	<input type="checkbox"/> 1 to 5 years من 1 إلى 5 سنة
	<input type="checkbox"/> 5 to 10 years من 5 إلى 10 سنة	<input type="checkbox"/> 10 to 15 years من 10 إلى 15 سنة
		<input type="checkbox"/> More than 15 years أكثر من 15 سنة
Do you have an investment advisor?	Yes <input type="checkbox"/> نعم	No <input type="checkbox"/> لا
		هل لديك مستشار استثماري؟

Please follow instructions to fill in the required information

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة

Financial Information

المعلومات المالية

Purpose of opening the account:

الغرض من فتح الحساب:

الاحتفاظ بالأوراق المالية  
Hold Securities

الوصول إلى أسواق متعددة  
Access to Multiple Stock Exchanges

تنويع الاستثمارات  
Diversification of Investments

دخل إضافي / تنويع مصادر الدخل  
Additional/Diversification of Income

Annual Net Income (KD)  Less than 500k أقل من 500k  500k - 1M  1M - 5M  5M - 10M  Greater than 10M أكثر من 10M

صافي الدخل السنوي (د.ك)

Annual Turnover (KD)

العائد السنوي (د.ك)

Owners Equity & Funding (KD)  Less than 500k أقل من 500k  500k - 1M  1M - 5M  5M - 10M  Greater than 10M أكثر من 10M

حقوق الملكية والتمويل (د.ك)

Source of income:

مصدر الدخل:

Authorized Activities  الأنشطة المرخصة

Investment Income  إيرادات استثمار

Other, please specify  غير ذلك، يرجى التحديد

Expected size of portfolio (KD)

الحجم المتوقع للمحفظة (د.ك)

Source of Funding utilized in the account:

مصدر التمويل المستخدم في الحساب

Capital Injection

Investment Returns / Dividends

عوائد الاستثمار / توزيعات الأرباح

ضخ رأس المال

Mother Company

Company's Profit

أرباح الشركة

شركة الأم

Governmental Funding

Sale of Fixed Assets

بيع الأصول الثابتة

التمويل الحكومي

Loans from Banks

Shareholders / Partners

المساهمون / الشركاء

قروض من البنوك

Others (Please specify)

أخرى (الرجاء التحديد)

Bank Information

بيانات الحساب المصرفي

Please provide your account against the service:

يرجى إضافة رقم الحساب مقابل الخدمة:

Bank Name اسم البنك

IBAN  
or Account No. for Accounts  
Opened with NBK

الأيبان  
أورقم الحساب للحسابات  
الفتوحة مع البنك الوطني

Branch الفرع

Required Service الخدمة المطلوبة

Regional Online Brokerage

Regional Brokerage in Accordance  
with Shariah Principles

International Brokerage

Discretionary Portfolio (SMA)

Non Discretionary Portfolio (PRIME)

Investment Funds

Smart Wealth

Advisory Services

**Please follow instructions to fill in the required information and sign**

Please list (or attach a list) of all shareholders/partners owning %25 or more of issued share capital/profit sharing ratio **whether the client is a publicly listed company or not listed on the stock market**. Please include US Persons who are controlling **or own a percentage of no less than %10 if the Client is a Passive Non-Financial Foreign Entity** in accordance with the regulatory requirements for FATCA compliance.

**يرجى اتباع التعليمات وتعبئة البيانات المطلوبة والتوقيع**

يرجى بيان (أو إرفاق بيان) بكافة المساهمين/الشركاء الذين يملكون %٢٥ أو أكثر من رأس المال المصدر / نسبة مشاركة الأرباح سواء كان العميل شركة مدرجة أو غير مدرجة في سوق الأوراق المالية. كما يرجى بيان الأشخاص الأمريكيين الذين يسيطرون أو يمتلكون نسبة لا تقل عن %١٠ إذا كان العميل كيان أجنبي غير مالي غير نشط وذلك بموجب المتطلبات الرقابية بشأن القانون الأمريكي للامتثال الضريبي للحسابات الأجنبية FATCA.

**المعلومات الخاصة بالملكية والسيطرة**

	المالك رقم 1 Owner 1	المالك رقم 2 Owner 2	المالك رقم 3 Owner 3	المالك رقم 4 Owner 4	المالك رقم 5 Owner 5
الإسم Name					
نوع الهوية ID Type					
رقم البطاقة المدنية/رقم جواز السفر للمستفيد/رقم الترخيص Civil ID No. / Passport No. / License No.					
تاريخ انتهاء البطاقة المدنية / جواز السفر / الترخيص Expiry Date of Civil ID / Passport / License					
الجنسية / بلد التأسيس Nationality / Country of Incorporation					
جنسية أخرى Other Nationality					
تاريخ الميلاد / تاريخ التأسيس Date of Birth / Date of Incorporation					
بلد الميلاد Country of Birth					
بلد الإقامة* Country of Residence*					
بلد الإقامة الضريبية* Country of Tax Residence*					
رقم التعريف الضريبي (TIN) Tax Identification Number (TIN)					
طبيعة الملكية مباشرة / غير مباشرة** Ownership Nature Direct/Indirect**					
نسبة الملكية % % of Ownership					
المساهم هو المستفيد الفعلي (نعم/لا) Shareholder is a Beneficial Owner (Yes/No)					

\* If the country of residence/country of tax residence is more than one country, please mention all the countries.

\*\* If the beneficial owner is a legal entity, please identify the natural person who owns 10% and above.

Is there a US owner\*\*\* (natural person/legal entity) that owns directly or indirectly more than 10% as a substantial portion of the company?

Yes  No

\*\*\* US owner (individual/ legal entity):

- US citizen (including dual / multiple nationals US being one of them)/ country of incorporation is the US.
- US resident/ country of operation is the US for tax purposes.
- Place of birth is the US

\* في حالة إذا كان بلد الإقامة/ بلد الإقامة الضريبية أكثر من دولة، يرجى ذكر جميع الدول.

\*\* في حالة إسم المستفيد كيان إعتباري، برجاء تحديد الشخص الطبيعي المالك بنسبة 10% فأكثر في حالة الإجابة نعم، يرجى ذكرهم بالجدول السابق

هل يوجد مساهم أمريكي\*\*\* (شخص طبيعي / كيان إعتباري) يمتلك بشكل مباشر أو غير مباشر أكثر من 10% من إجمالي الشركة؟

نعم  لا

\*\*\* مساهم أمريكي (فرد/كيان):

- أمريكي الجنسية (ويشمل مزدوجي/متعددي الجنسية إحداها الأمريكية) / بلد التأسيس الولايات المتحدة الأمريكية
- مقيم في الولايات المتحدة الأمريكية/عنوان النشاط في الولايات المتحدة الأمريكية للأغراض الضريبية
- مكان الميلاد للفرد في الولايات المتحدة الأمريكية

**بيانات المستفيد من الحساب**

To capture the information pertaining only to non-shareholders individuals.

للحصول على المعلومات المتعلقة فقط بالأفراد من غير المساهمين.

	المستفيد رقم 1 Beneficial Owner 1	المستفيد رقم 2 Beneficial Owner 2	المستفيد رقم 3 Beneficial Owner 3	المستفيد رقم 4 Beneficial Owner 4	المستفيد رقم 5 Beneficial Owner 5
إسم المستفيد Beneficiary Name					
العلاقة Relationship					
نوع الهوية ID Type					
Civil ID No. / Passport No. of Beneficiary رقم البطاقة المدنية / رقم جواز السفر للمستفيد					
جنسية المستفيد Beneficiary's Nationality					
الجنسية الأخرى للمستفيد Beneficiary's Other Nationality					
تاريخ الميلاد Date of Birth					
بلد الميلاد Country of Birth					
بلد الإقامة* Country of Residence*					
بلد الإقامة الضريبية* Country of Tax Residence*					
رقم التعريف الضريبي (TIN) Tax Identification Number (TIN)					

\* If the country of residence/country of tax residence is more than one country,

\* في حالة إذا كان بلد الإقامة / بلد الإقامة الضريبية أكثر من دولة، يرجى ذكر جميع الدول.

Please follow instructions to fill in the required information

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة

■ Board Members		■ أعضاء مجلس الإدارة				
	1	2	3	4	5	
	عضو مجلس الإدارة رقم 1 Board Member 1	عضو مجلس الإدارة رقم 2 Board Member 2	عضو مجلس الإدارة رقم 3 Board Member 3	عضو مجلس الإدارة رقم 4 Board Member 4	عضو مجلس الإدارة رقم 5 Board Member 5	
الإسم Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
نوع الهوية ID Type	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
رقم البطاقة المدنية / رقم جواز السفر Civil ID No. / Passport No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
الجنسية Nationality	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
تاريخ الميلاد Date of Birth	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
بلد الإقامة Country of Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
بلد الإقامة الضريبية Country of Tax Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
المنصب Position	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

■ CEO and Deputies		■ الرئيس التنفيذي ونواب الرئيس التنفيذي			
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\*CEO Deputies who hold executive positions and perform work related to the client's core activities.

\*نواب الرئيس التنفيذي ممن يشغلون وظائف تنفيذية ويقومون بالأعمال المرتبطة بالأنشطة الأساسية للعميل.

	الرئيس التنفيذي CEO	نائب الرئيس التنفيذي 1 Deputy CEO 1	نائب الرئيس التنفيذي 2 Deputy CEO 2	نائب الرئيس التنفيذي 3 Deputy CEO 3
النشاط الأساسي Core Activity	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
الإسم Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
نوع الهوية ID Type	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
رقم البطاقة المدنية / رقم جواز السفر Civil ID No. / Passport No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
الجنسية Nationality	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
تاريخ الميلاد Date of Birth	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
بلد الإقامة Country of Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
بلد الإقامة الضريبية Country of Tax Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	نائب الرئيس التنفيذي 4 Deputy CEO 4	نائب الرئيس التنفيذي 5 Deputy CEO 5	نائب الرئيس التنفيذي 6 Deputy CEO 6	نائب الرئيس التنفيذي 7 Deputy CEO 7
النشاط الأساسي Core Activity	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
الإسم Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
نوع الهوية ID Type	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
رقم البطاقة المدنية / رقم جواز السفر Civil ID No. / Passport No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
الجنسية Nationality	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
تاريخ الميلاد Date of Birth	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
بلد الإقامة Country of Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
بلد الإقامة الضريبية Country of Tax Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please follow instructions to fill in the required information and sign

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة والتوقيع

Authorized Signatories		المفوضون بالتوقيع				
	المخول بالتوقيع رقم 1 Authorized Signatory 1	المخول بالتوقيع رقم 2 Authorized Signatory 2	المخول بالتوقيع رقم 3 Authorized Signatory 3	المخول بالتوقيع رقم 4 Authorized Signatory 4	المخول بالتوقيع رقم 5 Authorized Signatory 5	
الإسم Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
نوع الهوية ID Type	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
رقم البطاقة المدنية / رقم جواز السفر Civil ID No. / Passport No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
تاريخ انتهاء صلاحية البطاقة المدنية / جواز السفر Civil ID No. / Passport No. Expiry Date	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
الجنسية Nationality	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
تاريخ الميلاد Date of Birth	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
بلد الإقامة Country of Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
المنصب Position	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
رقم الهاتف Telephone Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
البريد الإلكتروني Email	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Authorized Traders Information		بيانات المفوضين بالتداول			
التصديق على التوقيع Signature verification	التوقيع Signature	الجنسية Nationality	رقم البطاقة المدنية / رقم جواز السفر Civil ID No. / Passport No.	نوع الهوية ID Type	الإسم Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



Please follow instructions to fill in the required information and sign يرجى اتباع التعليمات وتعبئة البيانات المطلوبة والتوقيع

Corporate Customer Declaration

إقرار وتعهد العميل (شخص إعتباري)

The Customer hereby acknowledges that it possesses the requisite legal competence for contracting and that the person authorized on its behalf is also competent to sign on this Form and has reviewed and is acquainted with all agreement terms and conditions. The authorized person hereby declares that the customer information provided in this Form is valid, complete and accurate and the authorized person shall bear full responsibility for notifying Watani Investment Company K.S.C.C. (the "Company") immediately in case of any change to the Customer's position or the information provided and to update the information on this form periodically and whenever requested to do so by the Company so long as the Customer is a client of the Company and availing of the Company's services. The Customer further acknowledges that the Company shall cease to render its services in respect of portfolio management to the Customer if it fails to provide the requested information as per this Form or to update the same within three (3) working days from the date of notification by the Company. The Customer also declares that the Company shall not be responsible for mail not delivered to the above given mailing address or mishandling of mail for reasons beyond the control of the Company.

The Customer hereby declares that, in the event of the Customer being subject to any foreign tax laws requiring information to be shared by the Company with the foreign government to whose tax laws the Customer may be subject, or with its representatives, the Customer explicitly agrees to the Company's full compliance with such foreign government's instructions and requests for information without the Company's need to notify the Customer or to seek its additional consent. The Customer understands and acknowledges that this declaration is with respect to all of the Company's products and account types and covers transactions, balances, supporting information, and any enquiries from the requesting government or its representatives.

To facilitate the Company's compliance with the foreign tax laws to which the Customer may be subject, the Customer hereby undertakes to provide the Company with any documentation requested by the foreign government or tax authorities or its representatives. The Customer further agrees to provide and/or update the above-referenced documents as and when required by the terms and conditions set by the foreign tax authorities to which the Customer may be subject.

The Customer authorizes the Company to share with and obtain from National Bank of Kuwait S.A.K.P ("NBK") or any of its subsidiaries or affiliates any information or document related to the Customer to the extent the Customer is a client of NBK or its subsidiaries or affiliates including without limitation copies of the KYC forms, FATCA self-certification Forms (including W8-BEN-E, W9-, W8-IMY etc.), CRS self-certification Forms and such other identification documents, statements of accounts, documents supporting the source of wealth or income or any other corporate documents.

The Customer understands and agrees that this declaration is final and irrevocable, and that it is not subject to cancellation or amendments.

يقتر العميل - بموجب هذا - بأهليته القانونية للتعاقد وبأهلية الشخص المخول بالتوقيع نيابة عنه للتوقيع على "نموذج بيانات العميل" هذا ويفهمه لجميع شروط وأحكام الاتفاقية وعلمه بها العلم النافي للجحالة. كما يقر الشخص المخول بالتوقيع - بموجب هذا - بأنه قد قدم معلومات صحيحة وكاملة ودقيقة عن العميل في هذا النموذج وبأنه يتحمل المسؤولية كاملة لإبلاغ شركة الوطني للاستثمار ش.م.ك.م ("الشركة") فوراً في حال أي تغيير في منصبه أو في المعلومات المقدمة وتحديثها على هذا النموذج بشكل دوري ومتى طلبت الشركة ذلك طالما أن العميل لا يزال عميلاً لدى الشركة ويستفيد من خدماتها. كما يقر العميل أيضاً بأن الشركة ستوقف عن تقديم خدماتها، بالنسبة إلى إدارة المحافظ، إلى العميل في حال لم يتم العميل بتزويدها بالمعلومات المطلوبة وفق هذا النموذج أو في حال لم يتم تحديث المعلومات خلال ثلاثة (3) أيام عمل من تاريخ إخطاره من قبل الشركة. كما يقر العميل أيضاً بأن الشركة غير مسؤولة في حال عدم إستلام البريد على العنوان المذكور سابقاً أو سوء معالجته لأسباب خارجة عن نطاق سيطرة الشركة.

ويقتر العميل كذلك - بموجب هذا - بأنه في حال خضوعه لأية قوانين ضريبية أجنبية تتطلب تقديم معلومات من الشركة للحكومة الأجنبية التي قد يكون العميل خاضعاً لتقوانينها الضريبية أو تقديمها لممثليها، فإن العميل يوافق صراحةً على امتثال الشركة - امتثالاً تاماً - لتعليمات الحكومة الأجنبية وطلبها لتلك المعلومات ودون حاجة لأن تخطر الشركة بذلك ولا أن تحصل منه على موافقة إضافية. يفهم العميل ويقر أن هذا الإقرار يسري على كل منتجات الشركة وكافة أنواع الحسابات والعمليات والأرصدة والبيانات المكملة لها وأية استفسارات من الحكومة الطالبة أو ممثليها.

ولتتمكن الشركة من الامتثال للقوانين الضريبية الأجنبية التي قد يكون العميل خاضعاً لها، فإن العميل يتعهد بأن يزود الشركة بأية مستندات تطلبها الحكومة الأجنبية أو الهيئات الضريبية أو ممثلوها، كما يوافق العميل - أيضاً - على تقديم و/أو تحديث المستندات المشار إليها أعلاه كلما كان ذلك مطلوباً بموجب الشروط والأحكام التي تضعها السلطات الضريبية الأجنبية التي قد يكون العميل خاضعاً لها.

يفوض العميل الشركة بأن تقوم بتزويد أو الحصول من بنك الكويت الوطني ش.م.ك.م. أو أي من شركاته التابعة أو الزميلة على أي معلومات أو مستندات تتعلق بالعميل إلى الحد الذي يكون فيه العميل عميلاً لبنك الكويت الوطني أو شركاته التابعة أو الزميلة بما في ذلك على سبيل المثال لا الحصر نسخ من نماذج "أعرف عميلك"، نموذج التصديق الذاتي الخاص بالقانون الأمريكي للامتثال الضريبي للحسابات الأجنبية FATCA (ويشمل نماذج W8-BEN-E, W9-, W8-IMY وغيرها) ونموذج التصديق الذاتي لمعيار الإبلاغ المشترك CRS ومستندات التحقق من الهوية وكشوف الحسابات والمستندات المؤيدة لمصدر الثروة أو الدخل أو أي مستندات أخرى خاصة بالعميل.

يفهم العميل ويقبل أن هذا الإقرار نهائي ولا يقبل الإنهاء أو الرجوع أو التعديل.

Signature

التوقيع

Authorized signatory name & designation

اسم المخول بالتوقيع وصفته

Verified by

صادق عليه

Please attach a copy of the following:

- License
- Civil ID of Authorized Signatories. Civil ID for those authorized to trade and shareholders / partners holding %10 or more of the share capital
- Certificate of board of directors / authorized signatories and specimen signature
- A certificate of the names of those authorized to trade
- Commercial Registration
- Memorandum and Articles of Association (most recent with all amendments)

يرجى إرفاق صورة عن المستندات التالية:

- الترخيص
- البطاقة المدنية للمفوضين بالتوقيع والمفوضين بالتداول والمساهمين/الشركاء الذين يملكون 10% أو أكثر من رأس مال الشركة
- شهادة بأسماء أعضاء مجلس الإدارة/المخولين بالتوقيع واعتماد التوقيع
- شهادة بأسماء المفوضين بالتداول
- السجل التجاري
- عقد التأسيس والنظام الأساسي (الحديث مع كافة التعديلات)

For Company use only

الجزء التالي لاستخدام الشركة فقط

Client Name:

اسم العميل:

Date:

التاريخ:

Subject: Notification of Client Categorisation

الموضوع: إشعار تصنيف العميل

Dear Client,

عميلنا العزيز،

In accordance with the provisions of Book (8) "Conduct of Business" of the Executive Bylaws to Law No. 7 of 2010 concerning the Establishment of the Capital Markets Authority and Regulation of Securities Activities, we have to inform you that you have been categorised as a **Qualified Professional Client**. This Categorisation is based on the information you have provided in your application form (the "Customer Profile Form").

وفقاً لأحكام الكتاب الثامن «أخلاقيات العمل» من اللائحة التنفيذية للقانون رقم ٧ لسنة ٢٠١٠ بشأن إنشاء هيئة أسواق المال وتنظيم نشاط الأوراق المالية وتعديلاته، علينا أن نُحيطكم علماً بأنه قد تم تصنيفكم كعميل محترف مؤهل. يستند هذا التصنيف إلى المعلومات التي أوردت من قبلكم في استمارة الطلب الخاص بكم («نموذج بيانات العميل»).

As a **Qualified Professional Client**, and according to CMA instructions, you are eligible to be provided with the following information:

باعتبارك عميل محترف مؤهل، ووفقاً لتعليمات هيئة أسواق المال، فإنك مؤهل لتلقي المعلومات التالية:

**Dispute Resolution:** In case of any dispute regarding your securities or funds held outside of the State of Kuwait, the competent courts and the applicable law shall be of the country where the securities are traded.

**حل النزاع:** في حال وقوع أي نزاع بشأن أوراقك المالية أو أموالك المحتفظ بها خارج دولة الكويت، فإن المحاكم المختصة والقوانين الواجبة التطبيق تكون المحاكم والقوانين المعمول بها في الدولة التي يتم فيها تداول الأوراق المالية.

**Rights of Seizing Client's Funds and Assets:** Please refer to the service agreement.

**حقوق حبس أموال وأصول العميل:** يرجى الرجوع إلى اتفاقية الخدمة.

**Confirmation of Category:** Please sign below to confirm your desire to be categorised as a Qualified Professional Client, either generally or in respect of a particular service, transaction or a specific kind of transactions or Securities.

**تأكيد الفئة:** يُرجى التوقيع أدناه لتأكيد رغبتك في أن يتم تصنيفك كعميل محترف مؤهل، سواء بشكل عام أو فيما يتعلق بخدمة أو صفقة معينة أو نوع معين من الصفقات أو الأوراق المالية.

**Change of Category:** Under this Category you are eligible to request us in writing, to re-categorise you to a Retail Client and consequently become eligible for all the benefits, limitations and rights of that Category.

**تغيير الفئة:** بموجب هذه الفئة، أنت مؤهل لمخاطبتنا كتابياً، لطلب إعادة تصنيفك كعميل عادي، وبالتالي تصبح مؤهلاً لجميع المزايا والقيود والحقوق الخاصة بتلك الفئة.

In all cases, if you no longer fulfil the conditions that made you eligible for categorisation as a Qualified Professional Client, we will re-categorise you as a Retail Client and notify you of this new categorisation.

في جميع الأحوال، إذا لم تعد مستوفياً للشروط التي جعلتك مؤهلاً للتصنيف كعميل محترف مؤهل، فسنقوم بإعادة تصنيفك كعميل عادي وسوف نقوم بإخطارك بهذا التصنيف الجديد.

Re-categorisation of you shall not affect actions and transactions implemented under your original categorisation.

إن إعادة تصنيفك لن تؤثر على التصرفات والعمليات التي تمت في ظل تصنيفك الأصلي.

**Impacts of this Category:** Categorisation shall have no effect on the services rendered by the Company to the Client and the associated fees.

**تأثير هذه الفئة:** لن يكون للتصنيف أي تأثير على الخدمات التي تقدمها الشركة للعميل والرسوم المرتبطة بها.

**Benefits and limitations:** Please refer to the attached Benefits and Limitations document.

**المزايا والقيود:** يُرجى الرجوع إلى وثيقة المزايا والقيود المرفقة.

Best regards,

تفضلوا بقبول فائق الاحترام والتقدير

Client Relations

علاقات العملاء

I hereby confirm my desire to be categorized as a  
Qualified Professional Client:

أؤكد بموجب هذه الوثيقة على رغبتي في أن يتم تصنيفي كعميل  
محترف مؤهل:

- ( ) Generally for all the services and transactions  
( ) For a particular service, transaction or a specific  
kind of transactions or Securities

- ( ) بشكل عام فيما يخص جميع الخدمات والصفقات  
( ) فيما يخص خدمة أو صفقة معينة أو نوع معين من  
الصفقات أو الأوراق المالية

Please specify: \_\_\_\_\_ يُرجى التحديد:

Client name: \_\_\_\_\_ اسم العميل:

Date: \_\_\_\_\_ التاريخ:

Signature: \_\_\_\_\_ التوقيع:

التصديق على التوقيع Signature Confirmed

Failing to complete, sign and return this form  
to us within fifteen days from the date of  
receipt of this Notification of Client Classification  
will result in classifying you as a Retail Client.

إن عدم قيامكم بتعبئة هذا النموذج بالبيانات اللازمة وتوقيعه وإعادته  
إلينا خلال خمسة عشر يوماً من تاريخ استلام إشعار تصنيف العميل  
هذا، سيترتب عليه تصنيفكم كعميل عادي.

Benefits and Limitations Per Client Category

المزايا والقيود بحسب تصنيف العميل

In Accordance with CMA Executive Bylaws of Law No. 7 of 2010 Regarding the Establishment of the Capital Markets Authority and Regulation of Securities Activities and its Amendments:

وفقاً لللائحة التنفيذية للقانون رقم ٧ لسنة ٢٠١٠ بشأن إنشاء هيئة أسواق المال وتنظيم نشاط الأوراق المالية وتعديلاته:

Description	Professional Client by Nature	Qualified Professional Client	Retail Client	العميل العادي	العميل المحترف المؤهل	العميل المحترف بطبيعته	الوصف
Obtain sufficient and detailed personal and identification information of the Client (Individuals and Corporates).	Applicable	Applicable	Applicable	ينطبق	ينطبق	ينطبق	الحصول على المعلومات الشخصية والتعرف على هوية العميل بدرجة تفصيلية وكافية (الأفراد والشركات).
Establish whether the Client is Member of a Board of Directors or a member of the executives or one of the Insiders for a Listed Company.	Applicable	Applicable	Applicable	ينطبق	ينطبق	ينطبق	معرفة ما إذا كان العميل عضو مجلس إدارة أو عضو بالجهاز التنفيذي أو من الأشخاص المطلعين لشركة مدرجة.
Ascertain the Client's financial status and determine how consistent it is with investment purposes.	Not Applicable	Applicable	Applicable	ينطبق	ينطبق	لا ينطبق	التعرف على الوضع المالي للعميل ومدى اتساقه مع أهدافه الاستثمارية.
Ascertain the Client's ability to take risks whether low, moderate or high.	Not Applicable	Not Applicable	Applicable	ينطبق	لا ينطبق	لا ينطبق	التعرف على قدرة العميل على تحمل المخاطر سواءً كانت منخفضة أو متوسطة أو مرتفعة.
Ascertain the Client's experience and its relevance to various investment areas, identifying the Client's activity levels in relevant stocks and how far he depends on investment consultancies.	Not Applicable	Not Applicable	Applicable	ينطبق	لا ينطبق	لا ينطبق	التعرف على خبرة العميل ومدى ملاءمتها وارتباطها بالمجالات الاستثمارية، ومدى نشاط العميل في الأسواق المالية ذات العلاقة ومدى اعتماده على الاستشارات الاستثمارية.
Ensure the Client's compliance with all requirements and controls of Money-Laundering and Counter-Terrorism Financing stipulated in Book (16) of the CMA Executive Bylaws.	Applicable	Applicable	Applicable	ينطبق	ينطبق	ينطبق	التأكد من توافق العميل مع كافة المتطلبات والمحددات الواردة في قواعد مكافحة غسل الأموال وتمويل الإرهاب المنصوص عليها في الكتاب رقم (١٦) من اللائحة التنفيذية.
For corporate Clients, ensure that Client's main activities include dealing in Securities in accordance with its Articles of association and memorandum of association.	Applicable	Applicable	Applicable	ينطبق	ينطبق	ينطبق	بالنسبة للعملاء من الشركات، التأكد من أن الأنشطة الرئيسية للعميل تتضمن التعامل في الأوراق المالية وذلك بشكل يتوافق مع نظامه الأساسي وعقد التأسيس.
Update Clients' information and data at least annually and review the same as necessary, such as upon the expiry of a civil ID or a passport or a commercial license.	Applicable	Applicable	Applicable	ينطبق	ينطبق	ينطبق	تحديث المعلومات والبيانات المتعلقة بالعميل بشكل سنوي كحد أدنى؛ وإجراء مراجعة عليها عند الضرورة، على سبيل المثال في حالة انتهاء صلاحية البطاقة المدنية أو جواز السفر أو الرخصة التجارية.
Subscription through Private Placement Memorandums.	Applicable	Applicable	Requires CMA Prior Approval	يتطلب موافقة مُسبقة من هيئة أسواق المال	ينطبق	ينطبق	الاشتراك من خلال مذكرات الاكتتاب الخاص.

In the event that the creditor pledgee is a bank or Financial Institution and the debtor or pledger is a Professional Client, it may be agreed upon when concluding the pledge contract or afterward on the right of creditor pledgee, in case of pledger's default, to acquire the ownership or sell the pledged item without being abided by the provisions provided for in the articles (231) to (233) of the Commercial Law and the provisions provided for in chapter three of the Civil and Commercial Pleadings Law.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	في حالة ما إذا كان الدائن المرتهن بنك أو مؤسسة مالية والمدين أو الراهن عميل محترف، يجوز الاتفاق عند إبرام عقد الرهن أو بعد ذلك على إعطاء الدائن المرتهن الحق - في حالة إخلال المدين بالتزاماته - في تملك الشيء المرهون أو بيعه دون التقيد بالأحكام المنصوص عليها في المواد من (٢٣١) إلى (٢٣٣) من قانون التجارة وكذلك الأحكام المنصوص عليها في الكتاب الثالث من قانون المرافعات المدنية والتجارية.
In the event that attachment of Securities, profits, returns or rights arising therefrom is in accordance with a judgment or self-execution payment order or an authenticated contract attached to a writ of execution, where the information of the debtor in the evidence of indebtedness subject of the attachment conforms with the debtor information stated in the Securities register held by the Clearing Agency, and if the creditor is a Local Bank or Kuwaiti Financial Institution and the debtor is a <b>Professional Client</b> , the attachment will be enforced at the creditor's risk. If any temporal or subjective disputes are filed at the time of execution, they shall not lead to the suspension of the execution procedures or distribution of the execution returns.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	في حال أن الحجز على الأوراق المالية، أو الأرباح أو العائدات أو الحقوق الناشئة عنها قد تم وفقاً لحكم قضائي أو لأمر دفع أو أداء ذاتي التنفيذ أو عقد موثق مذيّل بالصيغة التنفيذية، متى كانت معلومات المدين المثبتة في أدلة المديونية موضوع الحجز متوافقة مع معلومات المدين الواردة في سجل الأوراق المالية الذي تحتفظ به وكالة المقاصة، وإذا كان الدائن هو بنك محلي أو مؤسسة مالية كويتية والمدين هو عميل محترف، حينئذ سوف يتم تنفيذ الحجز على مسؤولية الدائن. وفي حالة إقامة نزاعات مؤقتة أو موضوعية في وقت تنفيذ الحجز، فلن يترتب على ذلك أي تعليق لإجراءات التنفيذ أو توزيع عائدات التنفيذ.
Subscription in Perpetual Sukuk.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	الاشتراك في الصكوك الدائمة.
Subscription in Perpetual Bonds.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	الاشتراك في السندات الدائمة.
Subscription in Preferred Shares issued by Private Placement.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	الاشتراك في الأسهم الممتازة الصادرة عن طرح الاكتتاب الخاص.
Private subscription in units of a Collective Investment Scheme incorporated outside Kuwait.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	الاكتتاب الخاص في وحدات نظام استثمار جماعي مؤسس خارج دولة الكويت.
Participation in Funds through Private Placement.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	المشاركة في الصناديق من خلال الاكتتاب الخاص.
Transfer of Units of a Private Placement Fund to a new or an existing Professional Client.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	تحويل وحدات نظام استثمار جماعي مكتتاب خاص إلى عميل جديد أو عميل محترف حالي.
Incorporation of a contractual Collective Investment Scheme to invest funds owned by two or more Professional Clients.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	إنشاء نظام استثمار جماعي تعاقدي بغرض استثمار أموال مملوكة لاثنتين أو أكثر من العملاء المحترفين.
Services provided in relation to financial derivatives brokerage and marketing thereof.	Applicable	Applicable	Not Applicable	لا ينطبق	ينطبق	ينطبق	الخدمات المقدمة بشأن الوساطة في المشتقات المالية وتسويقها

## Foreign Account Tax Compliance Act (“FATCA”) – Entity Self Certification

Please complete this self-certification form carefully. You may wish to consult your tax, legal and / or professional advisor with regard to any questions you may have in relation to this form, FATCA in general or any US Tax Withholding forms issued by the Internal Revenue Services (IRS).

**Note: Please do not complete this self-certification form if you are an entity listed in Section A. Instead you should complete the relevant IRS forms as listed in the Section A.**

### Section A

Entity Type	Relevant IRS forms to be completed
1. US entity	Form W-9
2. Non US entity not resident in the State of Kuwait	Form W-8BEN-E or Form W-8IMY or Form W-8EXP or Form W-8ECI, as applicable

### Section B

Please complete in **BLOCK LETTERS**.

Corporate/Entity Legal Name:

Commercial Registration Number:

Standard Industrial Code “SIC” (if available):

Resident address for tax purposes:

Street:

City:

Country:

Please certify your FATCA entity type based on the categories listed below. **Please select only ONE category that is applicable:**

FATCA Entity category	Complete information requested below	FATCA Status
<b>1. Financial Institution in Kuwait</b> Please provide Global Intermediary Identification Number (GIIN): <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	None	<input type="checkbox"/> Registered Deemed Compliant or Reporting Model 1 FFI
<b>2. Certified deemed compliant entities</b> You are a certified deemed compliant entity as per the Inter-governmental Agreement (IGA) between Kuwait & USA	None	<input type="checkbox"/> Certified deemed compliant entity
<b>3. Excepted inter-affiliate FFI</b> <ul style="list-style-type: none"> <li>Is a member of an expanded affiliated group;</li> <li>Does not maintain financial accounts (other than accounts maintained for related entities);</li> <li>Does not make US source withholdable payments to any person other than to a related entity that are not limited FFIs or limited branches;</li> <li>Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a related entity; and</li> <li>Has not agreed to report under FATCA requirements or otherwise act as an agent for FATCA purposes on behalf of any financial institution, including a related entity.</li> </ul>	None	<input type="checkbox"/> Excepted Inter-affiliate FFI

FATCA Entity category	Complete information requested below	FATCA Status
<p><b>4. Government / Public Sector Entity/Central bank of Issue</b></p> <p>You are any of the following:</p> <ul style="list-style-type: none"> <li>Government Agencies and Ministries</li> <li>Public Sector entities or fully owned by Government</li> <li>Central Bank</li> <li>Foreign Embassies or Trade Representative Offices</li> <li>International Organizations (UN, WHO, World Bank, etc.)</li> </ul> <p><b>Also</b></p> <ul style="list-style-type: none"> <li>You are not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution</li> <li>The benefit of the entity's income does not inure to any private person</li> </ul>	None	<input type="checkbox"/> Government, Central Bank, International Organization or Entity wholly owned by Exempt Beneficial Owner
<p><b>5. Charity/ Non-profit Organization</b></p> <p>You are a Charity/ Non-profit organization established and maintained exclusively for:</p> <ul style="list-style-type: none"> <li>Religious, charitable, scientific, artistic, cultural or educational purposes, or</li> <li>Professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civil league or an organization operated exclusively for promotion of social welfare</li> </ul> <p>The Charity/ Non-profit organization fulfills all the following conditions:</p> <ul style="list-style-type: none"> <li>Has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>Its formation documents or the local law do not permit the distribution of any income or assets to or for the benefit of a private person or non-charity entity except for payment as reasonable compensation for services or distribution in accordance with the charity's charitable activities; and</li> <li>Its formation documents or the local law require all of the charity's assets to be distributed to a government entity or other non-profit organization upon the charity's dissolution or liquidation.</li> </ul>	None	<input type="checkbox"/> Non-Profit Organization
<p><b>6. Publicly Listed Company and its Related Entity</b></p> <ul style="list-style-type: none"> <li>Your stock is regularly traded on one or more established securities markets, or</li> <li>You are an affiliate (in other words, a member) of an entity the stock of which is regularly traded on an established securities market</li> <li>The company or its related Entities is primarily engaged in a business other than that of a Financial Institution</li> </ul>	Name of Stock Exchange: _____ Registration Number: _____	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation
<p><b>7. Treasury / Financing Centre of Corporate Groups</b></p> <ul style="list-style-type: none"> <li>You engage in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and</li> <li>The group of such Related Entities is primarily engaged in a business other than that of a Financial Institution, and</li> <li>You do not provide financing or hedging services to any entity that is not a Related Entity</li> </ul>	None	<input type="checkbox"/> Excepted Nonfinancial Group Entity
<p><b>8. Start-up Company</b></p> <ul style="list-style-type: none"> <li>You are just starting and not yet in operations, and have no prior operating history;</li> <li>You are investing capital into assets with the intention to operate a business other than that of a Financial Institution and</li> <li>The date of your incorporation is not more than 24 months prior to the date of this self-certification form</li> </ul>	None	<input type="checkbox"/> Excepted Nonfinancial Start-Up Company
<p><b>9. Company under liquidation or Bankruptcy</b></p> <ul style="list-style-type: none"> <li>You have filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on (Please provide date):</li> <li>During the past 5 years you have not been engaged in business as a financial institution or acted as a passive Nonfinancial Foreign Entity (passive NFFE);</li> <li>You are either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and</li> </ul>	None	<input type="checkbox"/> Excepted Nonfinancial Entity in liquidation

FATCA Entity category	Complete information requested below	FATCA Status
<ul style="list-style-type: none"> <li>You will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports your claim if you remain in bankruptcy or liquidation for more than three years.</li> </ul>		
<b>10. Direct Reporting NFFE</b> <ul style="list-style-type: none"> <li>As a Direct Reporting NFFE you are registered with the IRS and are issued a Global Intermediary Identification Number (GIIN).</li> </ul> Please provide Global Intermediary Identification Number (GIIN): <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	None	<input type="checkbox"/> Direct reporting NFFE
<b>11. Active Business Entity</b> <ul style="list-style-type: none"> <li>You derive less than 50% of your gross income (for previous calendar year) from Passive Income such as investments, dividends, interests, rents or royalties, and</li> <li>More than 50% of the weighted average percentage of assets held by you (tested quarterly, using fair market value or book value of assets as reflected in your balance sheet) produce or are held to produce income for these business activities</li> </ul>	Your primary line of business is: _____	<input type="checkbox"/> Active NFFE
<b>12. Passive Investment Entity (with no Controlling Persons who are US persons)</b> <ul style="list-style-type: none"> <li>You derive more than 50% of your gross income (for the previous calendar year) from Passive Income such as investments, dividends, interests, rents or royalties, and</li> <li>You <b>do not</b> have any Controlling Person who is US Person.</li> </ul>	None	<input type="checkbox"/> Passive NFFE without Controlling Person who is US person
<b>13. Passive Investment Entity (with Controlling Person who are US persons)</b> <ul style="list-style-type: none"> <li>You derive more than 50% of your gross income (for the previous calendar year) from Passive Income such as investments, dividends, interests, rents or royalties, and</li> <li>You have any Controlling Person who is US Person.</li> </ul>	Please complete <b>Section C</b> of this form	<input type="checkbox"/> Passive NFFE with Controlling Persons who is US Person
<b>14. Others</b> <ul style="list-style-type: none"> <li>You are none of the above.</li> </ul>	Please complete and submit the appropriate US Tax Withholding Form	<input type="checkbox"/> Status to be confirmed from US Tax Withholding Form

## Section C

**Controlling persons who are US persons** (Please complete only if you selected FATCA category 13 in Section B.)  
Please provide details as per the table below for each controlling person who is a US person

Name	Resident Address for Tax Purposes	Date of Birth/incorporation (MM-DD-YYYY)	U.S. TIN (SSN/EIN)	Percentage of Ownership (%)

## Section D

### Self-Declaration:

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 in Section B of this form is the beneficial owner of all the income to which this form relates and is using this form to certify its status for FATCA purposes
- The entity identified in Section B of this form is not a U.S. person

I agree that I will submit a revised form within 30 days if there is any change of circumstances which will necessitate an update to the information provided in this form

Name and designation of Authorized Signatory:	Signature:	Date:



## General Instructions

This form has to be completed by all entities resident in Kuwait for tax purposes that wish to open a relationship with a Financial Institution in Kuwait.

### Purpose of the form

The government of State of Kuwait have signed a Tax information exchange agreement with the Government of United States of America. Under this Inter-Governmental Agreement also referred to as the Model 1 IGA it is required by Financial Institutions in Kuwait to determine the status of entities under the US Foreign Account Tax Compliance Act (FATCA). The entity classification and information provided on this form will be used by the Financial Institution in Kuwait to ascertain if the entity account is reportable under FATCA requirements. This is a self-certification form and has to be completed only by persons who are authorized to sign on behalf of the entity.

### Change in circumstance

If a change in circumstances makes any information on the Form you have submitted incorrect for purposes of FATCA, you must notify the financial institution within 30 days of the change in circumstances and you must file a new Form.

### Expiration of Form

Generally, this self-certification should be renewed in line with the normal KYC and/or AML update procedures unless a change in circumstances makes any information on the form incorrect.

### Glossary of terms

All terms used on this form have been explained below. For further understanding please refer to the Inter-governmental Agreement between Government of State of Kuwait and Government of United States of America. *This glossary is for the purpose of general guidance only and for any technical interpretations the original agreement has to be referred.* The Agreement can be found at the link

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>.

For purposes of this agreement and any annexes thereto ("Agreement"), the following terms shall have the meanings set forth below:

- a. The term **"United States"** means the United States of America, including the States thereof, but does not include the US Territories. Any reference to a "State" of the United States includes the District of Columbia.
- b. The term **"US Territory"** means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the US Virgin Islands.
- c. The term **"IRS"** means the US Internal Revenue Service.
- d. The term **"Kuwait"** means State of Kuwait, including the Government of State of Kuwait.
- e. The term **"Partner Jurisdiction"** means a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA. The IRS shall publish a list identifying all Partner Jurisdictions.
- f. The term **"Competent Authority"** means:
  - i. in the case of the United States, the Secretary of the Treasury or his delegate; and
  - ii. in the case of Kuwait, Ministry of Finance
- g. The term **"Financial Institution"** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
- h. The term **"Financial Institution in Kuwait"** means (i) any Financial Institution resident in/ organized under the laws of Kuwait, but excluding any branch of such Financial Institution that is located outside Kuwait, and (ii) any branch of a Financial Institution not resident in/ organized under the laws of Kuwait, if such branch is located in Kuwait.
- i. The term **"Custodial Institution"** means any Entity that holds, as a substantial portion of its business, financial assets for the account of

others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

- j. The term **"Depository Institution"** means any Entity that accepts deposits in the ordinary course of a banking or similar business.
- k. The term **"Investment Entity"** means any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
  - i. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - ii. individual and collective portfolio management; or
  - iii. otherwise investing, administering, or managing funds or money on behalf of other persons.
  - iv. This subparagraph 1(j) shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.
- l. The term **"Specified Insurance Company"** means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
- m. The term **"Insurance Contract"** means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability, or property risk.
- n. The term **"Annuity Contract"** means a contract under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals. The term also includes a contract that is considered to be an Annuity Contract in accordance with the law, regulation, or practice of the jurisdiction in which the contract was issued, and under which the issuer agrees to make payments for a term of years.
- o. The term **"Cash Value Insurance Contract"** means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value greater than \$50,000.
- p. The term **"Cash Value"** means the greater of (i) the amount that the policyholder is entitled to receive upon surrender or termination of the contract (determined without reduction for any surrender charge or policy loan), and (ii) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term "Cash Value" does not include an amount payable under an Insurance Contract as:
  - i. a personal injury or sickness benefit or other benefit providing indemnification of an economic loss incurred upon the occurrence of the event insured against;
  - ii. a refund to the policyholder of a previously paid premium under an Insurance Contract (other than under a life insurance contract) due to policy cancellation or termination, decrease in risk exposure during the effective period of the Insurance Contract, or arising from a redetermination of the premium due to correction of posting or other similar error; or
  - iii. a policyholder dividend based upon the underwriting experience of the contract or group involved.
- q. The term **"US Person"** means a US citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more US persons have the

authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This subparagraph 1(aa) shall be interpreted in accordance with the US Internal Revenue Code.

- r. The term “**Entity**” means a legal person or a legal arrangement such as a trust.
  - s. The term “**US Source Withholdable Payment**” means any payment of interest (including any original issue discount), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income, if such payment is from sources within the United States. Notwithstanding the foregoing, a US Source Withholdable Payment does not include any payment that is not treated as a withholdable payment in relevant US Treasury Regulations.
  - t. An Entity is a “**Related Entity**” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an Entity. Notwithstanding the foregoing, [FATCA Partner] may treat an Entity as not a Related Entity of another Entity if the two Entities are not members of the same expanded affiliated group as defined in section 1471(e)(2) of the US Internal Revenue Code.
  - u. The term “**US TIN**” means a US federal taxpayer identifying number.
  - v. The term “**Controlling Persons**” means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
  - w. The term “**Passive Income**” means portion of gross income that consists of any of the following:
    - i. Dividends, including substitute dividend amounts;
    - ii. Interest;
    - iii. Income equivalent to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool;
    - iv. Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
    - v. Annuities;
    - vi. The excess of gains over losses from the sale or exchange of property that gives rise to passive income;
    - vii. The excess of gains over losses from transactions (including futures, forwards, and similar transactions) in any commodities unless used for hedging or active business;
    - viii. Foreign currency gains;
    - ix. Net income from notional principal contracts;
    - x. Amounts received under cash value insurance contracts;
    - xi. Amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.
2. Any term not otherwise defined here shall, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Party applying this Agreement, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

## Common Reporting Standards – CRS Self Certificate for Entities

1. Please fill in this form only in case you certify that you are authorized to sign on behalf of the entity.
2. If you are “individual” account holder, please complete the “Individual tax residency self-certificate form”. For joint accounts holders, please complete a separate form for each account holder.
3. If the account holder is a U.S tax resident under U.S. law, you should indicate that the account holder is a US tax resident on this form and you may also need to fill in an IRS W-9 Form.
4. In case the account holder is a Passive NEF, or an Investment Entity (Investment Company, Fund, Portfolio Manager, Broker.... etc.) located in a non-parcipang jurisdicon managed by another Financial Institution; please provide Watani Investment Company K.S.C.C with information on the natural person(s) who exercise control over the account holder by filling section (5) in this form.
5. You should indicate the capacity in which you have signed this form in part (4).
6. As a financial institution, we are not allowed to give any tax advice.

### Part (1): Identification of Entity Account Holder

<b>Corporate Entity/ Legal Name (Must be given in English as well)</b>		
الاسم القانوني للشركة / الكيان يجب ذكر الاسم باللغة العربية كما بالمستندات القانونية المحدثة للشركة/الكيان:		
<b>Country of Incorporation or Organization:</b>		
<b>Date of Establishment (dd/mm/yyyy):</b>		
<b>Current address in Kuwait (in English):</b>		
<b>Address:</b>		
<b>Current address outside Kuwait (in English):</b>		
<b>Address:</b>		
<b>City:</b>		<b>Country:</b>
<b>Mailing Address (if the mailing address is different that the residency address):</b>		

## Part (2): Entity Type

<input type="checkbox"/>	1. Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company																				
<input type="checkbox"/>	2. An Investment Entity located in a Participating CRS Jurisdiction																				
<input type="checkbox"/>	3. An Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution ( <i>Note: if ticking this box please also complete Part 5 below</i> )																				
Please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purpose																					
<table border="1" style="width: 100%; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																					
<input type="checkbox"/>	<p>4. Publicly Listed Company and its Related Entity</p> <ul style="list-style-type: none"> <li>• Your stock is regularly traded on one or more established securities markets, or</li> <li>• You are an affiliate (in other words, a member) of an entity the stock of which is regularly traded on an established securities market</li> <li>• Please fill the following information:</li> </ul> <p>Name of the Stock Exchange Market:</p> <p>Registration Number:</p>																				
If the account holder is a subsidiary of a listed company, please mention the name of the listed company																					
<input type="checkbox"/>	<p>5. Government / Public Sector Entity/Central bank of Issue</p> <p>You are any of the following:</p> <ul style="list-style-type: none"> <li>• Government Agencies and Ministries</li> <li>• Public Sector entities or fully owned by Government</li> <li>• Central Bank</li> <li>• Foreign Embassies or Trade Representative Offices</li> </ul> <p>Also</p> <ul style="list-style-type: none"> <li>• You are not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution</li> <li>• The benefit of the entity's income does not inure to any private person</li> </ul>																				
<input type="checkbox"/>	6. International Organizations (UN, WHO, World Bank, etc.)																				
<input type="checkbox"/>	<p>7. Active Business Entity</p> <ul style="list-style-type: none"> <li>• You derive less than 50% of your gross income (for previous calendar year) from Passive Income such as investments, dividends, interests, rents or royalties, and</li> <li>• More than 50% of the weighted average percentage of assets held by you (tested quarterly, using fair market value or book value of assets as reflected in your balance sheet) produce or are held to produce income for these business activities</li> </ul> <p>Must mention your primary line of business as per the recent legal documentation of the Corporate/Entity :</p>																				

<input type="checkbox"/>	<p><b>8. Passive Investment Entity / Passive Non-Financial Entity</b></p> <ul style="list-style-type: none"> <li>You derive more than 50% of your gross income (for the previous calendar year) from Passive Income such as investments, dividends, interests, rents or royalties.</li> </ul> <p><i>(Note: if ticking this box please also complete Part 5 below).</i></p>
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**Part (3) : Country / Jurisdiction of Residence for Tax Purpose and related Taxpayer Identification Number or equivalent number (TIN) :**

Please fill in the table indicating the following:

- Name of the Country / Countries where the account holder is Tax Resident (must add at least one country of residency).
- The account holder's "TIN" number for each country.
- If the account holder is Tax Resident in more than three countries / jurisdiction, please use a separate sheet.
- If the TIN is unavailable; please provide the appropriate reason A, B or C where indicated below:
  - The country / Jurisdiction where the account holder is resident does not issue TINs to its residents.
  - The account holder is unable to obtain a TIN or equivalent number (please explain why the legal entity is unable to obtain a TIN number in the below table if you have selected this reason).
  - No TIN is required (Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction).

Country / Jurisdiction of Tax Residency	TIN	If no TIN available enter reason A, B, or C
1		
2		
3		

For legal entities incorporated in Kuwait, please add "Kuwait" at least as a Tax Resident country and add the Corporate CID number as the legal entity TIN.

If you selected reason B above, please explain in the following boxes why the legal entity is unable to obtain a TIN

1	
2	
3	

#### Part (4): Declaration and Signature

1. I declare that the information supplied by me is covered by the provisions of the terms and conditions governing the Account opening rules and regulations at Watani Investment Company K.S.C.C and I also declare that Watani Investment Company K.S.C.C and its subsidiaries and affiliates can use and exchange the information with third parties.
2. I acknowledge and agree that in the event of any enquires about my commitment to the requirements of the Common Reporting Standards Agreement (CRS), Watani Investment Company K.S.C.C and its subsidiaries and affiliates may use and exchange the legal entity account(s) information including (account balance and received payments) to the Tax authorities / related parties and in return, those authorities / parties may also use and exchange this information to the Tax authorities in the countries where I the legal entity is a Tax Resident.
3. I certify that I am authorized to sign for the account holder of all the account(s) to which this form relates.
4. In case of any change in circumstances that cause the information contained herein to become incorrect I recognize that I will have to provide a suitable updated Self-Certification form within 30 days or outdated of such change in circumstances.

I declare that all statements made in this declaration are correct and complete.

Signature:

Name:

Date (dd/mm/yyyy):

**Note:** Please indicate the capacity in which you are signing the form. If signing under a Power of Attorney, please also attach a certified copy of the Power of Attorney.

Capacity:

### Part (5) Natural Persons that Controlling the Legal Entity Account

❖ In case of substantial shareholder owns %25 or more from the capital or profits.

Indicate whether ownership or profit sharing is direct or indirect In case of indirect ownership please copy this table and identify the beneficial owners and their ownership percentage	Percentage of ownership interest or Profit sharing (if 25% or more)	Tax Identification Number (TIN)	Country of tax residency (set out all countries the owner or co-owner (a natural person) is currently tax residency in)/ country of operations (if a legal entity)	Nationality(ies) (if a natural person)/Country of Incorporation (if a legal entity)	Civil ID / Passport Number / Registration No.	Name of the beneficial owner (indicate whether a natural person or a legal entity)

❖ In case the controlling person is Board Member or Executive Management

Full Name	Job Position/Title	Country of tax residency (set out all countries)	Civil ID / Passport Number	TIN	Contact Details	
					Address	Telephone

❖ The controlling person is an Authorized Signatory

Full Name	Civil ID or Passport number	Country of tax residency (set out all countries)	TIN	Date of Birth ( DD-MM-YYYY)	Place of Birth	Contact Details	
						Address	Telephone

# 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](http://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.

**Do NOT use this form for:**

**Instead use Form:**

- U.S. entity or U.S. citizen or resident . . . . . 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

**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> 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"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part
		<input type="checkbox"/> 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.)

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

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

<b>9a</b> GIIN	<b>b</b> Foreign TIN	<b>c</b> 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.

**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.)

- 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)

**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.

**Part V Certified Deemed-Compliant Nonregistering Local Bank**18  I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**19  I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

20 Name of sponsoring entity: \_\_\_\_\_

21  I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**22  I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**23  I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a  (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

**Part X Owner-Documented FFI (continued)****Check box 24b or 24c, whichever applies.**

- b**  I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c**  I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d**  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

- 25a**  (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b**  Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c**  Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Part XII Nonreporting IGA FFI**26  I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ .  
The trustee is:  U.S.  Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**27  I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

28a  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).b  I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

Check box 29a, b, c, d, e, or f, whichever applies.

29a  I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

b  I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
  - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
  - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
  - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c  I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans (continued)**

- d**  I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e**  I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f**  I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30**  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31**  I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32**  I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33**  I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34**  I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

**Part XXI 501(c) Organization**

- 35  I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; **or**
  - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

- 36  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
  - The entity is exempt from income tax in its country of residence;
  - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
  - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

- 37a  I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
  - The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).
- b  I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
  - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
  - The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
  - The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

- 38  I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
  - The entity identified in Part I:
    - (i) Does not accept deposits in the ordinary course of a banking or similar business;
    - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
    - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
  - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

- 39  I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
  - Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
  - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

- 40a  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.



**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship	
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>			
City or town, state or province. Include postal code where appropriate.		Country	
<b>4</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)			
<b>6a</b> Foreign tax identifying number (see instructions)		<b>6b</b> Check if FTIN not legally required . . . . . <input type="checkbox"/>	
<b>7</b> Reference number(s) (see instructions)		<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 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 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part III Certification**

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:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named 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 applicable 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);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**  I certify that I have the capacity to sign for the person identified on line 1 of this form.

\_\_\_\_\_  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)      Date (MM-DD-YYYY)

\_\_\_\_\_  
Print name of signer

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 25047Z

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

**AFFIDAVIT FOR UNCHANGED STATUS:** under penalties of perjury, I declare that I have examined and signed the above Form W-8BEN and that the information and certifications contained therein remained the same and unchanged for the period beginning \_\_\_\_\_ to the present, and were true, correct and complete for those years. (Please attach a separate statement if any information has changed).

**SIGN HERE** \_\_\_\_\_

**DATE (MM/DD/YYYY)** \_\_\_\_\_



## Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the requester. Do not send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

<b>Print or type.</b> <b>See Specific Instructions on page 3.</b>	<b>1</b>	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	<b>2</b>	Business name/disregarded entity name, if different from above.		
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.		
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .		<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____	
	<input type="checkbox"/> Other (see instructions) _____			
	<b>3b</b>	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>		(Applies to accounts maintained outside the United States.)
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.		Requester's name and address (optional)
<b>6</b>	City, state, and ZIP code			
<b>7</b>	List account number(s) here (optional)			

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

<b>Social security number</b>									
-					-				
<b>or</b>									
<b>Employer identification number</b>									
-					-				

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date
------------------	--------------------------	------

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.