

## Supplement to Form W-8BEN

Beneficial Owner (Name on W-8BEN): \_\_\_\_\_

*I have a U.S. address and/or telephone number included either on my Form W-8BEN and/or my account records. However, being neither a U.S. citizen nor a permanent resident, I certify that I am a non-U.S. person as defined for U.S. income tax purposes. To support my claim of foreign status, please see indicated reason(s) below.*

<input type="checkbox"/>	<b>Student</b>	I am a student at a U.S. educational institution and (if required) hold the appropriate visa ( F,J, M or Q)																									
<input type="checkbox"/>	<b>Teacher/Trainee</b>	I am a teacher, trainee or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and (if required) hold the appropriate visa (J or Q)																									
<input type="checkbox"/>	<b>Diplomat</b>	I am a foreign individual assigned to a diplomatic post or a position in a consulate, embassy or international organization in the U.S. and (if required) hold the appropriate visa (A or G)																									
<input type="checkbox"/>	<b>Spouse/Child</b>	I am a spouse or unmarried child under the age of 21 years of an individual who meets one of the criteria described above																									
<input type="checkbox"/>	<b>Substantial Presence Test<sup>1</sup></b>	<p>I do NOT meet the substantial presence test because either i) the time I have spent in the US during the current year is less than 31 days, OR ii) the time I have spent in the US during the current year and the previous two calendar years totals less than 183 days when calculated using the formula below:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 25%;">Period</th> <th style="width: 25%;">Year</th> <th style="width: 15%;">Days in U.S.</th> <th style="width: 20%;">Factor</th> <th style="width: 15%;">Total</th> </tr> </thead> <tbody> <tr> <td>Current Year (CY)</td> <td></td> <td></td> <td>Multiply by 1</td> <td></td> </tr> <tr> <td>Immediate Prior Year (CY-1)</td> <td></td> <td></td> <td>Divide by 3</td> <td style="text-align: right;">+</td> </tr> <tr> <td>Next Prior Year (CY-2)</td> <td></td> <td></td> <td>Divide by 6</td> <td style="text-align: right;">+</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;"><b>Is total less than 183?</b></td> <td style="text-align: right;">=</td> </tr> </tbody> </table> <p><i>*Note: If the total above is equal or greater than 183 days, a Form W-9 may be required unless you will be present fewer than 31 days in the current year or the closer connection exception is met.</i></p>	Period	Year	Days in U.S.	Factor	Total	Current Year (CY)			Multiply by 1		Immediate Prior Year (CY-1)			Divide by 3	+	Next Prior Year (CY-2)			Divide by 6	+				<b>Is total less than 183?</b>	=
Period	Year	Days in U.S.	Factor	Total																							
Current Year (CY)			Multiply by 1																								
Immediate Prior Year (CY-1)			Divide by 3	+																							
Next Prior Year (CY-2)			Divide by 6	+																							
			<b>Is total less than 183?</b>	=																							
<input type="checkbox"/>	<b>Closer Connection Exception (only complete if Substantial Presence Test calculation resulted in more than 183 days)</b>	<p>I meet the closer connection exception to the substantial presence test because I meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>I have been or expect to be present in the United States for fewer than 183 days during the <b>current year</b>;</li> <li>I maintained a tax home in the country of _____ during the <b>current year</b>; and</li> <li>I have a closer connection during the current year to this country because:            _____            _____</li> </ul>																									
<input type="checkbox"/>	<b>Other (Completion of explanation is required)</b>	<p>Reasonable Explanation: The U.S. mailing address and/or U.S. telephone number is used for the following reason(s):</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>																									

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