

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

Date _____ التاريخ

Personal Information

البيانات الشخصية

Title Mr. Mrs. Miss. Dr. دكتور أنسة سيدة سيد اللقب

Family Name اسم العائلة Middle Name الاسم الثاني First Name الاسم الأول

Nationality الجنسية Date of Birth تاريخ الميلاد Female أنثى Male ذكر
(في حال كان العميل مواطناً أمريكياً، الرجاء تعبئة نموذج W-9 المرفق) وفي الحالات الأخرى، يرجى تعبئة نموذج فاتكا للأفراد المرفق
(In case of US national, please complete W9- Form attached) State other nationalities جنسيات أخرى (إن وجدت) Country of birth بلد الميلاد
(In any other case, please complete FATCA individual self certification Form attached) (if any)

Civil ID Expiry تاريخ إنتهاء البطاقة Civil ID البطاقة المدنية

Passport Expiry Date تاريخ إنتهاء الجواز Passport No. (For non Kuwaiti Residents) رقم جواز السفر (لغير المقيمين)

Names of related parties, such as first degree relatives. أسماء الأطراف ذات الصلة، الأقارب حتى الدرجة الأولى.

Husband / Wife: الزوج / الزوجة
Father and Mother: الأب والأم
Children: الأبناء

Residence Information

بيانات السكن

Address عنوان السكن
Area المنطقة City المدينة Country البلد

Unit No./ Flat No. رقم الوحدة/الشقة Floor الدور House / Building منزل / بناية Avenue جادة Street شارع Block قطعة

Fax فاكس Mobile نقال Tel No. هاتف السكن

E-mail Address البريد الإلكتروني

Mailing Address (If different from residence address) العنوان البريدي (إذا كان العنوان مختلفاً عن عنوان السكن)

Zip Code الرمز البريدي Postal Area المركز البريدي P.O. Box ص. ب.

Political Position Details (if any)

تفاصيل المنصب السياسي (إن وجد)

Relatives up to the second degree are: husband, wife, parents, children, brothers, sisters, grandfather, grandmother, father/mother in law, brother/sister in law, grandchildren from son side and son/daughter of wife (from another husband) or vice versa.

الأقارب حتى الدرجة الثانية، هم: الزوج، الزوجة، الوالدين، الأبناء، الأخوة والأخوات، الجد والجدة، أب أو أم الزوج / الزوجة، أخ أو أخت الزوج / الزوجة، ابن / بنت الابن وابن / بنت الزوجة (من زوج آخر) أو العكس.

In case you are a Royal Family Member but neither you nor any of your relatives up to the second degree has a political position please answer "No"

إذا كنت من الأسرة الحاكمة ولا تحتل أنت أو أي من أقاربك حتى الدرجة الثانية منصب سياسي يكون الجواب "لا"

Are you or any of your first or second degree relatives holding a political position (Currently / Previously)?

هل أنت أو أي من أقاربك من الدرجة الأولى أو الثانية يحتل منصب سياسي (حالياً / سابقاً)؟

Yes

No

لا

نعم

If you are holding political position, please specify your position:

إذا كنت تحتل أي منصب سياسي، الرجاء تحديد هذا المنصب:

الأسرة الحاكمة عضو في البرلمان
Royal Family Member of Parliament

كبار المسؤولين الحكوميين كبار العسكريين
Senior Government Officer Senior Military

منصب قيادي حالي أو سابق بمنظمة دولية
Current or Former Senior Position in International Organization

من كبار التنفيذيين بشركة تمتلكها الدولة
Senior Executive in Company owned by the State

السفراء -- كبار الدبلوماسيين
Ambassadors - High Ranking Diplomats

مسؤولي الاحزاب السياسية كبار القضاة
Political Party Official Senior Ranking Judicial

If any of your relatives, up to the second degree, or your partners (Partner / Advisor / POA) is holding a political position (currently, previously), please specify the position:

إذا كان أحد من أقاربك حتى الدرجة الثانية أو أحد شركائك (شريك/ مستشار / وكيل) يحتل منصب سياسي (حالياً / سابقاً)، الرجاء تحديد هذا المنصب:

الأسرة الحاكمة عضو في البرلمان
Royal Family Member of Parliament

كبار المسؤولين الحكوميين كبار العسكريين
Senior Government Officer Senior Military

منصب قيادي حالي أو سابق بمنظمة دولية
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مسؤولي الاحزاب السياسية كبار القضاة
Political Party Official Senior Ranking Judicial

Relative Name: صلة القرابة: اسم القريب: Relationship:

Please follow instructions to fill in the required information

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة

■ Employment Details

■ البيانات الوظيفية

Student طالب Self Employed مستقل Retired متقاعد Unemployed غير موظف Employed موظف

Employment Status

الوضع الوظيفي

Employer جهة العملPosition منصب Industry قطاعBusiness Address عنوان العملFax فاكس Business Tel. هاتف العملDetails of self-employment تفاصيل العمل المستقل

Are you a Board Member or an executive Team Member or an Informed Person of a company listed on Bursa Kuwait?

هل أنت عضو مجلس إدارة أو عضو بالجهاز التنفيذي أو من الأشخاص المطلعين لشركة مدرجة في بورصة الكويت؟

 Yes No لا نعم

If yes, please specify: Name of Company/Companies

إذا كان الجواب نعم، يرجى تحديد اسم الشركة/الشركات

■ Income and Investment Information

■ بيانات الدخل والاستثمار

1. Annual Income (KD)

١. الدخل السنوي (د.ك)

Above 250,000 فوق 250,00050,000-250,000 20,000-50,000 5,000-20,000

2. Source of Income

٢. مصدر الدخل

Investment استثمار Inheritance ميراث Pension راتب تقاعدي Social Security تأمينات اجتماعية Private Business عمل خاص Job عمل

3. Investment Objectives

٣. أهداف الاستثمار

Aggressive Growth نمو عاليIncome الدخلCapital Preservation المحافظة على الأموالGrowth زيادة النمو

Note: Based on your selection of the above, your risk appetite will be determined

ملاحظة: بناء على اختيارك أعلاه، سيتم تحديد نزعتك للمخاطر

- Aggressive Growth: High risk
- Income or Growth: Medium risk
- Capital Preservation: Low risk

- نمو عالي: مخاطر عالية
- الدخل أو زيادة النمو: مخاطر متوسطة
- المحافظة على الأموال: مخاطر منخفضة

4. Trading Experience

٤. الخبرة في التداول

Excellent ممتازةGood جيدةMedium متوسطةLimited محدودة

■ Client Classification

■ تصنيف العميل

1. Value of transactions in securities per quarter during preceeding 2 years

١. قيمة التعاملات في الأوراق المالية في كل ربع سنة خلال السنتين السابقتين

KD250,000 or above 250,000 د.ك. أو أكثرLess than KD250,000 أقل من 250,000 د.ك.Not applicable لا ينطبق

2. Value of assets (cash and securities) held with NBK Capital or other licensed persons

٢. قيمة الأصول (نقد وأوراق مالية) لدى شركة الوطني للاستثمار أو أشخاص مرخص لهم آخرين

KD100,000 or above 100,000 د.ك. أو أكثرLess than KD100,000 أقل من 100,000 د.ك.Not applicable لا ينطبق

3. Work experience in financial sector in a professional capacity

٣. الخبرة الوظيفية في القطاع المالي بصفة مهني محترف

 1 year or more Less than 1 year Not applicable لا ينطبق أقل من سنة سنة أو أكثر

Please follow instructions to fill in the required information

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة

Wealth Details

تفاصيل الثروة

Wealth Estimated Amount K.D. مبلغ الثروة التقريبي دينار كويتيIs your wealth inherited? Yes No هل نتجت الثروة عن إرث؟ نعم لاIf your answer is no, please specify source of your wealth: إذا كانت الإجابة لا، يرجى تحديد مصدر الثروة:

Bank Information

بيانات الحساب المصرفي

Please provide your account against the service:

يرجى إضافة رقم الحساب مقابل الخدمة:

Bank Name	Account No.	Branch	Required Service
اسم البنك	رقم الحساب	الفرع	الخدمة المطلوبة
<input type="text"/>	<input type="text"/>	<input type="text"/>	Regional Online Brokerage
<input type="text"/>	<input type="text"/>	<input type="text"/>	International Brokerage
<input type="text"/>	<input type="text"/>	<input type="text"/>	Discretionary Portfolio (SMA)
<input type="text"/>	<input type="text"/>	<input type="text"/>	Non Discretionary Portfolio (PRIME)
<input type="text"/>	<input type="text"/>	<input type="text"/>	Investment Funds
<input type="text"/>	<input type="text"/>	<input type="text"/>	Smart Wealth
<input type="text"/>	<input type="text"/>	<input type="text"/>	Advisory Services
<input type="text"/>	<input type="text"/>	<input type="text"/>	Regional Brokerage in Accordance with Shariah Principles

Tax Residency Information

معلومات للأغراض الضريبية

Please select one of the following that is applicable to your tax residency status:

يرجى تحديد أحد الخيارات التالية التي تنطبق على حالة الإقامة الضريبية الخاصة بك:

I declare that I am a tax resident only in the State of Kuwait and the Taxpayer Identification Number ("CID No.") is "الرقم المدني":

أقر بأنني مقيم ضريبياً في دولة الكويت فقط ورقم التعريف الضريبي هو

I declare that I am a tax resident in the State of Kuwait and the following Country أقر بأنني مقيم ضريبياً في دولة الكويت + البلد / البلدان التالية:

Country Name	Taxpayer Identification Number (TIN)
1 Kuwait	
2	
3	
4	

رقم التعريف الضريبي	اسم الدولة
1 الكويت	
2	
3	
4	

I declare that I am not a tax resident in the State of Kuwait, however I am a Tax resident in the following Country(ies) / jurisdiction(s)

أقر بأنني غير مقيم ضريبياً في دولة الكويت وأني مقيم ضريبياً في البلد / البلدان التالية:

Country Name	Taxpayer Identification Number (TIN)
1	
2	
3	

رقم التعريف الضريبي	اسم الدولة
1	
2	
3	

If "TIN" is not available please choose one of the following reasons (A, B, or C) and mention it in the "TIN" column:

A. The country/jurisdiction where I am subject to its tax laws does not issue TINs

B. I am unable to obtain a TIN or equivalent number for the following reason(s):

Country 1: :1 بلد

Country 2: :2 بلد

Country 3: :3 بلد

Country 4: :4 بلد

C. No TIN is required in the country(ies) where I am tax resident.

(Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of TIN issued by such jurisdiction)

ت. رقم التعريف الضريبي بالدولة (الدول) التي أخضع لقوانينها الضريبية غير مطلوب (ملاحظة: يتم اختيار هذا السبب فقط إذا كانت البلد تخضع لقوانينها الضريبية لا تتطلب تزويدها برقم التعريف الضريبي)

*إذا كان البلد التي تخضع لقوانينه الضريبية / الجنسية / بلد الميلاد الولايات المتحدة الأمريكية يرجى تعبئة نموذج ال W9

Other International Address

عنوان دولي آخر

Area	المنطقة	City	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	Apartment	شقة
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Alternate Tel. No.	رقم هاتف بديل	Mobile No.	رقم النقال	House Tel. No.	رقم هاتف المنزل
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Alternate contact address	<input type="text"/>				عنوان بديل

Beneficiary Details

بيانات المستفيد من الحساب

Customer same as beneficiary? Yes No العميل نفسه المستفيد؟ نعم لا

If your answer is No, please specify Beneficiary Name إذا كانت الإجابة لا، يرجى تحديد اسم المستفيد

Relationship صلة القرابة Beneficiary Nationality جنسية المستفيد

Beneficiary Address عنوان المستفيد

Civil ID or Passport No. of Beneficiary رقم البطاقة المدنية أو جواز السفر للمستفيد

Please follow instructions to fill in the required information and sign

يرجى اتباع التعليمات وتعبئة البيانات المطلوبة والتوقيع

■ Power of Attorney / Guardianship

■ وكالة / ولاية / وصاية

Have you provided a power of attorney?

لا Noنعم Yes

هل قمت بمنح وكالة لأي شخص؟

If your answer is yes, please specify:

إذا كانت الإجابة نعم، يرجى تحديد:

اسم الوكيل Name of POA	جنسية الوكيل Nationality of POA	رقم البطاقة المدنية للوكيل Civil ID No. of POA	الخدمة المطلوبة Required Service
			Regional Online Brokerage
			International Brokerage
			Discretionary Portfolio (SMA)
			Non Discretionary Portfolio (PRIME)
			Investment Funds
			Smart Wealth
			Advisory Service
			Regional Brokerage in Accordance with Shariah Principles

Guardian:

الولي/الوصي:

Civil ID Number

رقم البطاقة المدنية

Nationality

الجنسية

Name

الاسم

If the Power of Attorney holder or the Guardian is a US national or US person, Customer to complete the FATCA Self Certification form attached herewith

إذا كان الوكيل أو الولي أو الوصي شخصاً أمريكياً أو يحمل الجنسية الأمريكية على العميل تعبئة نموذج فاتكا - التصديق الذاتي للأفراد

■ Customer Declaration

■ إقرار وتعهد العميل

The Customer hereby acknowledges his legal competence for contracting.

يقر العميل - بموجب هذا - بأهليته القانونية للتعاقد.

The Customer hereby confirms that the information provided herein is accurate, correct and complete. The Customer undertakes to inform Watani Investment Company K.S.C.C. ("Company") in writing of any changes to the information already 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 date of notification by the Company. The Customer further 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.

يؤكد العميل - بموجب هذا - أن المعلومات المقدمة في هذا الطلب دقيقة وصحيحة وكاملة. ويتعهد العميل بأن يبلغ شركة الوطني للاستثمار ش.م.ك.م ("الشركة") كتابة عن أية تغييرات تطرأ على 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 يقدم العميل بتزويدها بالمعلومات المطلوبة وفق هذا النموذج أو في حال لم يقدم بتحديث المعلومات خلال ثلاثة (3) أيام عمل من تاريخ إخطاره من قبل الشركة. كما يقر العميل أيضاً بأن الشركة غير مسؤولة في حال عدم استلام البريد على العنوان المذكور سابقاً أو سوء معالجته لأسباب خارجة عن نطاق سيطرة الشركة.

The Customer hereby declares that, in the event of him/her 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 Company's full compliance with such foreign government's instructions and requests for information without Company's need to notify the Customer or to seek the Customer's additional consent. The Customer understands and acknowledges that this declaration is with respect to all of Company's products and account types and covers transactions, balances, supporting information, and any enquiries from the requesting government or its representatives.

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

To facilitate 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 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 authority to which the Customer may be subject.

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

The Customer authorizes the Company to share with and obtain from National Bank of Kuwait ("NBK") or any of its subsidiaries any information or document related to the Customer to the extent the Customer is a client of NBK or its subsidiaries including without limitations copies of the KYC forms and such other identification documents.

يفوض العميل الشركة بأن تقوم بتزويد أو الحصول من بنك الكويت الوطني أو أي من شركاته التابعة على معلومات أو مستندات تتعلق بالعميل إلى الحد الذي يكون فيه العميل عميلاً لبنك الكويت الوطني أو شركاته التابعة بما في ذلك على سبيل المثال لا الحصر نسخ من نماذج «اعرف عميلك» وغيرها من مستندات الهوية.

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

يفهم العميل ويوافق على أن هذا الإقرار نهائي ولا يقبل الإلغاء أو الرجوع أو التعديل.

Signature

التوقيع

Verified by

صديق عليه

Please attach a copy of the following:

- Civil ID or Passport of the Customer

يرجى إرفاق صورة عن المستندات التالية:

- البطاقة المدنية أو جواز السفر الخاص بالعميل

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 نحيطكم 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.	في حال وقوع أي نزاع بشأن أوراقك المالية أو أموالك المحفوظ بها خارج دولة الكويت، فإن المحاكم المختصة والقوانين الواجبة التطبيق تكون المحاكم والقوانين المعمول بها في الدولة التي يتم فيها تداول الأوراق المالية.	حل النزاع:
Rights of Seizing Client's Funds and Assets:	Please refer to the service agreement.	يرجى الرجوع إلى اتفاقية الخدمة.	حقوق حبس أموال وأصول العميل:
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.	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.	تأكيد الفئة:
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. 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. Re-categorisation of you shall not affect actions and transactions implemented under your original categorisation.	بموجب هذه الفئة، أنت مؤهل لمخاطبتنا كتابياً، لطلب إعادة تصنيفك كعميل عادي، وبالتالي تصبح مؤهلاً لجميع المزايا والقيود والحقوق الخاصة بتلك الفئة. 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. إن إعادة تصنيفك لن تؤثر على التصرفات والعمليات التي تمت في ظل تصنيفك الأصلي.	تغيير الفئة:
Impacts of this Category:	Categorisation shall have no effect on the services rendered by the Company to the Client and the associated fees.	لن يكون للتصنيف أي تأثير على الخدمات التي تقدمها الشركة للعميل والرسوم المرتبطة بها.	تأثير هذه الفئة:
Benefits and limitations:	Please refer to the attached Benefits and Limitations document.	يُرجى الرجوع إلى وثيقة المزايا والقيود المرفقة.	المزايا والقيود:

Best regards,

تفضلوا بقبول فائق الاحترام والتقدير

Client Relations

علاقات العملاء

شركة الوطني للاستثمار ش.م.ك.م.

WATANI INVESTMENT COMPANY K.S.C.C

P.O. Box 4950, Safat, 13050 Kuwait

C.R. No. 108251 • Issued and paid - up capital KD 15,620,000

nbkcapital.com

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

أؤكد بموجب هذه الوثيقة على رغبتني 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:

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.

المزايا والقيود بحسب تصنيف العميل

Benefits and Limitations Per Client Category

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 مُدرجة.
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 Professional Client , 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 مؤثق 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 في صندوق اكتتاب 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 تعاقدية 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

القانون الأمريكي للامتثال الضريبي للحسابات الأجنبية (FATCA) - التصديق الذاتي للأفراد

يرجى ملئ نموذج التصديق الذاتي بعناية، كافة المعلومات المطلوبة اجبارية ويجب تزويدها بشكل كامل. ملاحظة: يرجى عدم تعبئة هذا النموذج في حال كنت تمثل شركة أو كيان قانوني، حيث يجب استخدام نموذج التصديق الذاتي للشركات / الكيانات الخاص بذلك.

القسم (أ) - معلومات المستفيد من الحساب

1. الاسم (كما هو مكتوب في جواز السفر) يرجى كتابه الاسم بكلتا اللغتين العربية و الانجليزية	
2. الرقم المدني/رقم جواز السفر	
3. تاريخ الميلاد (شهر - يوم - سنة)	
4. عنوان السكن (مؤيد بمستند حكومي ساري)	العنوان
	المدينة
	الدولة
5. العنوان البريدي (إذا كان مختلف عن عنوان السكن)	العنوان
	المدينة
	الدولة

قسم (ب) - تحديد مكان الإقامة للاحتياجات الضريبية

6. هل انت شخص امريكي ¹	<input type="checkbox"/> نعم <input type="checkbox"/> لا	إذا كانت الاجابة نعم يرجى تزويد الرقم التعريفي لدافع الضرائب الامريكية (Taxpayer Identification Number) TIN ² :
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القسم (ج) - التصديق والإفصاح

1. أخذنا بعين الاعتبار العواقب القانونية الناتجة عن تقديم معلومات غير صحيحة أو مغلوطة أو غير كاملة، فإنني أؤكد قيامي بمراجعة جميع البيانات والمعلومات المقدمة أعلاه وأن جميع هذه المعلومات صحيحة ودقيقة وكاملة .
2. أوافق على تقديم نسخة من هذا النموذج، أو استخدام المعلومات اعلاه والافصاح عنها لأي أطراف ذات صلة، أو أي جهة معنيه بالتدقيق أو الرقابة على التزام المؤسسة تجاه القانون فاتكا.
3. أقر أنني الشخص المستفيد فقط (المفوض بالتوقيع نيابة عن الشخص المستفيد فقط) من إجمالي الدخل المتعلق بهذه الأستماره
4. أقر وأوافق على أنه في حاله ورود أي أستفسارات حول التزامي بمتطلبات القانون فاتكا فإنه يمكن تقديم واستخدام المعلومات المتعلقة بحسابي بما يتضمن (معلومات عن رصيد الحساب والدفعات المستلمة) إلى الجهات الضريبية أو الاطراف ذات الصله، وأنه يمكن لهذه الجهات/ الاطراف إرسال هذه المعلومات للجهات الضريبية في الدول التي تخضع اقامتي فيها للضريبة، والمذكورة أعلاه.
5. في حال طرأ أي تغيير بالمعلومات بشكل يؤدي إلى أن تكون المعلومات اعلاه غير محدثة وغير دقيقة، فإني اتعهد بتقديم نموذج تصديق ذاتي محدث خلال 30 يوما من تاريخ حدوث هذا التغيير.

الاسم	التوقيع	التاريخ

تعريفات

- 1 "الشخص الأمريكي" يعني فرداً مواطناً أمريكياً أو مقيم في الولايات المتحدة، أو شركة تضامن أو شركة تم إنشاؤها أو تنظيمها في الولايات المتحدة أو تحت قوانين الولايات المتحدة أو أي ولاية منها. الصناديق "Trusts" إذا (i) كان للقضاء في الولايات المتحدة سلطة عليه بموجب قوانين الولايات الأمريكية لتقديم الطلبات أو الأحكام المختصة بكافة القضايا المتعلقة بإدارة الصندوق، أو (ii) شخص أو أكثر من الأشخاص الأمريكيين لديهم السلطة للتحكم بكافة القرارات المهمة للصندوق، أو ترکه لمواطن أو مقيم أمريكي. هذه الفقرة الفرعية 1 (aa) يجب أن تفسر وفقاً لقانون الولايات المتحدة للإيرادات الداخلية.
- 2 "US TIN" تعني الرقم التعريفي الضريبي لدافع الضرائب الفردية الأمريكية.
- 3 "الإقامة الخاضعة للضريبة" يعني الإقامة في دولة أو الخضوع للقوانين الضريبية المعمول بها في هذه الدولة لأي سبب غير الإقامة، بما يلزم الشخص بدفع الضريبة بدون اشتراط حمل جنسية هذه الدولة.

Foreign Account Tax Compliance Act (“FATCA”) – Individual Self certification

Please complete this self-certification form carefully. All information requested on the form is mandatory and need to be completed in full.

Note: Please do not complete this self-certification form if you are not a natural person, instead please use the self-certification form for companies

Section A – Account Beneficial Owner information

1. Full Name (as per passport)		
2. Civil ID number /passport number		
3. Date of birth (MM-DD-YYYY)		
4. Resident address (supported by a valid governmental document)	Address :	
	City:	
	Country:	
5. Mailing address (if different that the resident address)	Address Line 1:	
	Address Line 2:	
	City:	
	Country:	

Section B – Identifying Residency and source of income for Tax Purposes

6. Are you a US person¹?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If the answer is yes, please provide a W-9 form and your Tax Payer Identification Number (US TIN)²:
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Section C – Certification

<ol style="list-style-type: none"> 1. 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. 2. I agree to provide a copy of this form, or use and disclose the information mentioned above to any third party, or any competent authority responsible for the institution FATCA compliance. 3. 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 to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution 4. I understand and agree that on specific request from any relevant tax authorities or any party authorized to audit or conduct a similar control for tax purposes, the information contained in this form and/or a copy of this form can be disclosed to such tax authorities or such party. 5. In case of any change in circumstances that causes the information contained herein to become incorrect I recognize that I will have to provide a suitable updated Self-Certification form within 30 days of such change in circumstances. 	
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Name	Signature	Date

Definitions

¹ 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.

²US Tax Identification Number (TIN): Taxpayer identification number of a US federal tax payer

³Tax residency: Resident in a country or subject to the tax laws enforced in the country for any reason other than the residency, for which enforces/ requires the person to pay taxes without necessarily holding the country’s nationality.

إتفاقية تبادل المعلومات الضريبية المشتركة (CRS) - نموذج التصديق الذاتي للأفراد

ملاحظة: في حال كنت تمثل شركة / أو كيان قانوني، يرجى تعبئة نموذج التصديق الذاتي الخاص بالكيانات القانونية.
القسم (1) - معلومات المستفيد من الحساب

يرجى كتابة الاسم كما هو وارد في جواز السفر باللغتين العربية والانجليزية:

اسم العائلة:	
الاسم الأول:	
الاسم الأوسط:	
الجنس:	<input type="checkbox"/> ذكر <input type="checkbox"/> انثى
تاريخ الميلاد (يوم / شهر / سنة):	
مكان الميلاد:	المدينة: <input type="text"/> البلد: <input type="text"/>

يرجى كتابة العنوان باللغة الانجليزية:

عنوان الإقامة الحالي في الكويت	
تفاصيل العنوان:	
عنوان الإقامة الحالي في الخارج	
تفاصيل العنوان:	
المدينة:	البلد: <input type="text"/>
العنوان البريدي (يرجى التعبئة إذا كان العنوان البريدي مختلف عن عنوان الإقامة):	

القسم (2) - تحديد مكان الإقامة للاحتياجات الضريبية والرقم التعريفي لدافع الضرائب (TIN):

يرجى تعبئة الجدول التالي موضحا ما يلي:

1. تحديد اسم الدولة / الدول التي تخضع لقوانينها الضريبية (يجب تحديد دولة واحدة على الأقل).
2. رقم التعريف الضريبي (TIN) الخاص بكل دولة.
3. في حال إذا كنت تقيم ضريبيا في أكثر من 3 دول يرجى تعبئة نموذج اضافي لذكر باقي الدول التي تقيم فيها.
4. في حال عدم توفر رقم التعريف الضريبي (TIN) الخاص بك، يرجى اختيار أي من الاسباب التالية (أ، ب أو ج) في الخانة المخصصة لذلك ادناه:
أ. البلد الذي تخضع فيه للقوانين الضريبية لا تقوم بإصدار رقم ضريبي للمقيمين.
ب. عدم تمكنك من الحصول على رقم التعريف الضريبي الخاص بك (يرجى تحديد السبب في الخانة المخصصة لذلك ادناه).
ت. رقم التعريف الضريبي غير مطلوب (ملاحظة: يتم اختيار هذا السبب فقط في حال كان البلد الذي تخضع اقامتك فيه للقوانين الضريبية لا تطلب تزويدها برقم التعريف الضريبي).

البلد الذي تخضع اقامتك فيه للقوانين الضريبية	رقم التعريف الضريبي (TIN)	في حال عدم وجود رقم التعريف الضريبي يرجى اختيار السبب من القائمة اعلاه (أ، ب أو ج)
1		
2		
3		

للعلاء المقيمين في الكويت، يرجى اختيار البلد الذي تخضع فيه للقوانين الضريبية "الكويت" واطافة رقم بطاقتك المدنية في خانة "رقم التعريف الضريبي - TIN"

في حال تم اختيار السبب (ب) أعلاه، يرجى تحديد سبب عدم التمكن من تزويد رقم التعريف الضريبي الخاص بك في الجدول التالي:

	1
	2
	3

القسم (3) – الأقرار والتوقيع

1. أقر بأن كافة المعلومات المقدمة تخضع للشروط والاحكام المنظمة لفتح و تحديث الحسابات لدى شركة الوطني للاستثمار ش.م.ك.م. وانه يمكن لشركة الوطني للاستثمار ش.م.ك.م. و/أو أي من شركاتها التابعة استخدام وتبادل المعلومات المقدمة مع الغير.
2. أقر وأوافق على انه في حال ورود أي استفسارات حول التزامي بمتطلبات اتفاقية تبادل المعلومات الضريبية المشتركة (CRS) فإنه يمكن لشركة الوطني للاستثمار ش.م.ك.م. و/أو أي من شركاتها التابعة تقديم واستخدام المعلومات المتعلقة بحسابي / حساباتي و / أو العمليات المصرفية ويشمل هذا الحسابات المشتركة بما يتضمن (معلومات عن رصيد الحساب والدفعات المستلمة) الى الجهات الضريبية أو الأطراف ذات الصلة، وأنه يمكن لهذه الجهات / الأطراف ارسال هذه المعلومات للجهات الضريبية في الدول التي تخضع اقامتي فيها للضريبة، والمذكورة أعلاه.
3. أقر أنني الشخص المستفيد فقط (المفوض بالتوقيع بالنيابة عن الشخص المستفيد فقط) بالنسبة لكل الحسابات المتعلقة بهذا النموذج.
4. والتزم بأن أبلغ شركة الوطني للاستثمار ش.م.ك.م. كتابةً عن أية تغيرات تطرأ على تلك المعلومات وتحديثها في حال طرأ أي تغيير بالمعلومات بشكل يؤدي الى ان تكون المعلومات اعلاه غير محدثة أو غير دقيقة واتعهد بتقديم نموذج التصديق الذاتي محدث خلال 30 يوماً من تاريخ حدوث هذا التغيير.

أقر ان كافة المعلومات المقدمة في هذا النموذج صحيحة وكاملة.

التوقيع:

الاسم:

التاريخ (يوم / شهر / سنة):

ملاحظة: يرجى تحديد الصفة القانونية للشخص القائم بالتوقيع على هذا النموذج في حال لم يكن المستفيد من الحساب. في حال تم التوقيع على النموذج بموجب توكيل يرجى ارفاق نسخة مصدقة من التوكيل.

الصفة القانونية للموقع علي هذا النموذج:

Common Reporting Standards – CRS

Individual Tax Residency Self Certificate Form

Note: if you are filling this form on behalf of an Entity; please use the Self Certificate for Entities

Part (1): Identification of Individual Account Holder

Please write your name in English as per Passport

Family Name or Surname(s)					
First or Given Name					
Middle Name:					
Gender	<input type="checkbox"/>	Male	<input type="checkbox"/>	Female	
Date of birth: (dd/mm/yyyy):					
Place of birth:		Country :		City:	

Please write the address in English

Current address in Kuwait:			
Address Details:			
Current address outside Kuwait:			
Address Details:			
Country:		City:	
Mailing Address (in case the mailing address is different than the residence address):			

Part (2): Country / Jurisdiction of Residence for Tax Purpose and related Taxpayer Identification Number or equivalent number (TIN) :

Please fill in the table indicating the following:

1. Name of the Country / Countries where the account holder is Tax Resident (must add at least one country of residency).
2. The account holder's "TIN" number for each country.
3. If the account holder is Tax Resident in more than three countries / jurisdiction, please use a separate sheet.
4. If the TIN is unavailable; please provide the appropriate reason A, B or C where indicated below:
 - a) The country / Jurisdiction where the account holder is resident does not issue TINs to its residents.
 - b) The account holder is unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN number in the below table if you have selected this reason).
 - c) 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 customers living in Kuwait, please add "Kuwait" at least as a Tax Resident country and add the CID number as your TIN.

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

1	
2	
3	

Part (3): 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 my 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 am a Tax Resident.
3. I certify that I am the account holder (or 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: if you are not the account holder, 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:

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 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:

Instead, use Form:

- 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

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)

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

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.			
	2 Business name/disregarded entity name, if different from above			
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation		<input type="checkbox"/> S Corporation
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	<input type="checkbox"/> Partnership		<input type="checkbox"/> Trust/estate
5 Address (number, street, and apt. or suite no.) See instructions.		6 City, state, and ZIP code		
7 List account number(s) here (optional)		Requester's name and address (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.

Social security number									
				-			-		
OR									
Employer identification number									
				-					

Note: If the account is in more than one name, see the instructions for line 1. Also see *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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

Sign Here	Signature of U.S. person ▶	Date ▶
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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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not 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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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 his or her 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 his or her 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 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 under 4 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.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States 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 no longer are 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.

a. **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: 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, "Business name/disregarded entity name." 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, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	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 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 in 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 possession, 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 possession
- 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
- 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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) written or printed 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 possession, 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, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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). Do not enter the disregarded entity's EIN. 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. You may also get this form by calling 1-800-772-1213. 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/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to 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 to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 ⁴
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

For this type of account:	Give name and EIN of:
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ 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.) Also see *Special rules for partnerships*, earlier.

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

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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.