## Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

**Form W-8BEN**

**Department of the Treasury Internal Revenue Service**

Do not use this form for:  
- A U.S. citizen or other U.S. person, including a resident alien individual.  
- A person claiming exemption from withholding on income effectively connected with the conduct of a trade or business in the United States.  
- A foreign partnership, a foreign estate or trust, a foreign grantor trust (see instructions for exceptions).  
- A foreign government, international organization, central bank of issue, foreign tax-exempt organization, or government or international organization that received effectively connected income or that is claiming the applicability of section 883, 884(b), 901(c), 874(b), or 1443(f).  

**Note:** These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.  
- A person acting as an intermediary.  

### Part I: Identification of Beneficial Owner (See instructions.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Name of individual or organization that is the beneficial owner</td>
<td><strong>NAME</strong></td>
</tr>
<tr>
<td>2 Country of incorporation or organization</td>
<td>N/A</td>
</tr>
<tr>
<td>3 Type of beneficial owner:</td>
<td></td>
</tr>
</tbody>
</table>
  - [ ] Individual  
  - [ ] Corporation  
  - [ ] Disregarded entity  
  - [ ] Partnership  
  - [ ] Simple trust  
  - [ ] Grantor trust  
  - [ ] Complex trust  
  - [ ] Estate  
  - [ ] Government  
  - [ ] Tax-exempt organization  
  - [ ] Private foundation  
  - [ ] Central bank of issue |
| 4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. | **OVERSEAS ADDRESS** |
| 5 Mailing address (if different from above) | **U.S. ADDRESS** |
| City or town, state or province. Include postal code where appropriate. | City or town, state or province. Include postal code where appropriate. |
| Country (do not abbreviate) | Country (do not abbreviate) |
| 6 U.S. taxpayer identification number, if required (see instructions) | **SOCIAL SECURITY OR TAX ID**   
  - [ ] SSN or ITIN   
  - [ ] EIN   
  - [ ] N/A |
| 7 Foreign tax identification number, if any (optional) | **FOREIGN TAX IDENTIFYING NUMBER** |
| 8 Reference number(s) (see instructions) | N/A |

### Part II: Claim of Tax Treaty Benefits (if applicable)

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 I certify that (check all that apply):</td>
<td></td>
</tr>
</tbody>
</table>
  - [ ] The beneficial owner is a resident of **ICELAND** ...within the meaning of the income tax treaty between the United States and that country.  
  - [ ] If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).  
  - [ ] The beneficial owner is not an individual, 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 (see instructions).  
  - [ ] The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, $500,000. |
| 10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article 22 of the treaty identified on line 9a above to claim a ...% rate of withholding on (specify type of income). |
| 11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required. |
| 12 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.  
  - The beneficial owner is not a U.S. person.  
  - The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty.  
  - For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. |

**Resident of Iceland**

**Part III: Notional Principal Contracts**

**Part IV: Certification**

**Signature of beneficial owner (or individual authorized to sign for beneficial owner)**

**Date (MM-DD-YYYY)**

**Capacity in which acting**

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

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Form W-8BEN (Rev. 12-2000)