

NEW VENDOR PACKAGE

Variety Wholesalers, Inc.

P.O. Box 947

Henderson, NC 27536

Roses*Roses Express*Maxway*Super 10*Super Dollar*Bill's Dollar Store, Big Lots!

PHONE: (252) 430-2600

FAX: (252) 430-2083

www.rosesdiscountstores.com

The following pages are part of the Variety Wholesaler's Vendor Package:

1 Vendor Information Sheet (completed and signed by a principal of the company)

2 New Store Opening Support Letter

3 Vendor Defective Form (completed and signed by a principal of the company)

4 Fineline ticket request form

5 Indemnification And Insurance Agreement

6 Softlines (SL) Certificate of Liability Insurance

7 Hardlines (HL) Certificate of Liability Insurance

8 W-9 (Domestic Only)

9 W-8 (Import Only)

10 POE Spreadsheet

Important Links:

EDI Information:

<https://www.rosesdiscountstores.com/edi/>

Please note- If vendor is not on EDI, email invoices to: invoice@vwstores.com.

Invoices must be in PDF format and one invoice for PDF file.

Traffic

<https://www.rosesdiscountstores.com/traffic/>

Imports:

<https://www.rosesdiscountstores.com/imports/>

IMPORTANT

Items #1- 10 need to be initialed/signed and dated

If the form does not apply, initial/sign and indicate NA (not applicable)

ELECTRONIC SIGNATURES will be accepted

All documents must be legible

We look forward to doing business with you!

Dear Vendor:

The information in this package is to provide Variety Wholesalers with a complete profile of your company. Please complete the enclosed documents, and attach a blank invoice, and return to your buyer.

Should you require assistance, a list of contacts is provided below.

FOR ASSISTANCE WITH:	CONTACT:	PHONE:	EMAIL:
MERCHANDISING	Buyer	252-430-2600	Buyer Email
MERCHANDISING	Buyer's Asst	252-430-2600	Buyer's Assistant Email
AP MANAGER	Jeannie Yount	252-430-2172	jyount@vwstores.com
ACCOUNTS PAYABLE	General Billing Inquiries		AskAP@vwstores.com
ROUTING	Hub Group	866-722-0291	VarietyWholesalers@hubgroup.com

To: All Variety Wholesalers, Inc. Vendors

Subject: Accessing Variety Wholesalers, Inc. Revised Routing, Shipping, and Packaging Instructions.

Please be aware that the revised Variety Wholesalers, Inc. Routing, Shipping, and Packaging Instructions dated January 2024 are available to all vendors for access on the following website:

www.rosesdiscountstores.com

For all orders shipping to Variety Wholesalers, Inc., we ask that you make your company's shipping department aware of this guide. The instructions may occasionally be updated; therefore, it is important that vendors access the website on a regular basis in order to be sure the shipments they are making comply with the instructions that are effective on the ship date.

As always, questions may be addressed to your Buyer or Andrew Dickstein
Traffic Department at adickstein@vwstores.com.

VENDOR INITIAL: _____

DATE: _____

VENDOR INFORMATION SHEET

(TO BE COMPLETED BY VENDOR)

NEW	CHANGE	OFFICE USE ONLY
DEPARTMENT:	BUYER:	VENDOR NUMBER
VENDOR NAME:	CONTACT:	
VENDOR ADDRESS:		
CITY:	ZIP:	
STATE:	FAX:	
TELEPHONE:		
E-MAIL ADDRESS(S):		
WEBSITE:		

BRIEF DESCRIPTION OF YOUR PRODUCT:

PURCHASE ORDER ROUTE (check one): EDI EMAIL EDI & CC EMAILEDI CONTACT NAME: ATTN: EDI CONTACT EMAIL ADDRESS: MAIN PO EMAIL ADDRESS: CC PO EMAIL ADDRESS (if any): ACCTS RECEIVABLE CONTACT: PHONE: ACCTS RECEIVABLE E-MAIL: VENDOR, for EDI details: <http://www.rosesdiscountstores.com/edi-index> VW ASSOCIATE: Please notify LISA COOPER via email of new vendor.

All new orders to any vendor shipping to Variety Wholesalers from any ship point in the western United States will have to be written with freight terms of "vendor pays 1/2 freight", or "prepaid". This change is a directive from the senior management of our company and is not negotiable.

All new orders to any vendor shipping from New York or New Jersey areas that have "freight collect" terms for less than a truckload quantity will have freight terms of "prepaid to consolidator". VW's consolidator for NY & NJ is Avrio and all pertinent information including phone numbers, etc. is available on our website www.rosesdiscountstores.com.

If Freight Terms/Invoice Terms FOB Point, Address, City/State ZipCode, Contact, Phone # are not included... there will be delays in setup & your Vendor Setup Package will not be processed in a timely manner!

FREIGHT TERMS: <input type="text"/>	FOB POINT: <input type="text"/>
INVOICE TERMS: <input type="text"/>	Address: <input type="text"/>
FREIGHT TERMS: <input type="text"/>	City/State/Zip: <input type="text"/>
	Contact/Phone # <input type="text"/>
	WAREHOUSE DISCOUNT: <input type="text"/>

DEFECTIVE ALLOWANCE

IN LIEU OF RETURNS ON DEFECTIVE MERCHANDISE a 2% DEFECTIVE ALLOWANCE WILL BE APPLIED.

Vendor Initial & Date: _____

PAY-TO INFORMATION:

PAY-TO NAME: <input type="text"/>
ADDRESS: <input type="text"/>
ADDRESS: <input type="text"/>
CITY: <input type="text"/> STATE: <input type="text"/>
ZIP: <input type="text"/> ATTN: <input type="text"/>
TELEPHONE: <input type="text"/> EMAIL: <input type="text"/>

APPROVALS:

VENDOR INITIAL: <input type="text"/>	DATE: <input type="text"/>
DATE: <input type="text"/>	

VARIETY WHOLESALERS, INC.



EXECUTIVE & BUYING OFFICE * 218 S. GARNETT ST.
HENDERSON, NORTH CAROLINA 27536 * (252) 430-2600
ACCOUNTING & WAREHOUSE (252-430-2100)

To: All Vendors
From: **Lisa Seigies**
President & CEO
Subject: New Store Opening Support

To help these new stores get off to a good start we are asking our vendors to support these stores in the way of a "New Store Credit" based on the amount of annual volume your company does with Variety Wholesalers.

Annual Volume (Based on first full year volume)	New Store Credit
Up to \$500,000	\$75 per each new store
\$500,000 to \$1,000,000	\$125 per each new store
\$1,000,000 to \$2,000,000	\$250 per each new store
\$2,000,000 to \$3,000,000	\$500 per each new store
\$3,000,000 to \$4,000,000	\$750 per each new store
\$4,000,000 to \$5,000,000	\$1,000 per each new store

The "New Store" credit will be calculated on a quarterly basis based on the number of new stores opened during the previous quarter and will be deducted from our next payment to you. We will furnish a list of all stores opened in each quarter.

Thanks in advance for your support to our mutual growth.

VENDOR: RETURN CONFIRMATION TO BUYER

PRINCIPAL OF COMPANY'S NAME

PRINCIPAL OF COMPANY'S TITLE

DATE

-RETAIL GROUP-

** ROSES * ROSES EXPRESS* MAXWAY * SUPER 10* SUPER DOLLAR* BILL'S DOLLAR STORE, BIG LOTS!
OPERATING OVER 400 STORES IN 18 STATES AND GROWING*

VENDOR DEFECTIVE RETURN INFORMATION FORM

(TO BE COMPLETED BY VENDOR)

OFFICE USE ONLY

DEPT _____

VENDOR # _____

Vendor Name: _____

ADD _____

CHANGE _____

SECTION A:

We recognize the importance of handling returns through our Central Return Center, and agree to share the costs with Variety Wholesalers. Will you agree that all defective merchandise purchased from you may be processed through our Central Return Center? (This includes a 15% handling charge, and payment of the freight charges.)

Freight Charges

YES _____

NO _____

Buyer's Initials: _____

15% Handling Charge

YES _____

NO _____

Buyer's Initials: _____

Less Than \$ _____ Destroy/Donate Merchandise YES _____

NO _____

Buyer's Initials: _____

SHIP TO ADDRESS FOR RETURN MERCHANDISE:

Address _____

Address _____

City _____

State _____ Zip _____

INFORMATION TO OBTAIN RETURN AUTHORIZATION NUMBER:

Phone Number _____

Fax Number _____

Contact Person _____

May we have a Standing RA number? YES _____ NO _____
The RA number is _____

May we destroy merchandise, and file a claim? YES _____ NO _____

Special Instructions: _____

VENDOR INITIAL: _____

DATE: _____

VENDOR IS RESPONSIBLE FOR ORDERING TICKETS AS SOON AS ORDER IS PLACED.

INFORMATION FOR TICKETS

VENDOR NAME: _____

CONTACT:
E-MAIL ADDRESS
PHONE #:

FINELINE CONTACT INFORMATION: SCOTT ARMSTRONG
SARMSTRONG@FINELINETECH.COM

VELOCITY CONTACT INFORMATION JGRAY@VELOCITYGROUPINTL.COM

YES _____ NO _____

VENDOR INITIAL: _____

DATE: _____

INDEMNIFICATION AND INSURANCE AGREEMENT

THIS INDEMNIFICATION AND INSURANCE AGREEMENT (this "Agreement") is made and entered into as of _____, by and between:

_____ ("Vendor name")
Address (must be filled by the vendor) below:

and Variety Wholesalers, Inc., its subsidiaries and affiliates ("Variety" or "Purchaser") whose address is P.O. Box 947, Henderson, NC 27536.

WHEREAS, Variety purchases and has purchased products (the "Products") from Supplier for resale in Variety's retail stores; and
WHEREAS, Variety and Supplier wish to set forth their obligations with respect to claims made by third-parties arising from the purchase or use of the Products;

NOW, THEREFORE, in consideration of Variety purchasing Products from Supplier, Variety and Supplier, intending to be legally bound, hereby agree as follows:

1. Representations and Warranties. Supplier represents, warrants and guarantees to the Purchaser:

- a) all Products will be new, merchantable, and free from defects in material and workmanship;
- b) all Products will be manufactured, tested, packaged, labeled, stored, imported, assembled, shipped, and invoiced in compliance with all laws, rules, and regulations applicable to Supplier, the Products, or the location of manufacture or delivery, including, but not limited to, the Fair Labor Standards Act, the Consumer Products Safety Act, the Federal Hazardous Substances Act, the Federal Food, Drug, and Cosmetic Act, the Toxic Substances Control Act of 1976, the Hazardous Materials Transportation, Safety, and Health Act of 1975, and the Occupational Safety and Health Act;
- c) no Product will be counterfeit nor will any Product or any advertising or marketing materials related to any Product infringe any patent, trade name, trademark, copyright, trade secret, or other intellectual property rights of any third-party; and
- d) Variety will acquire sole and exclusive ownership of all rights, title, and interests in and to all Products delivered to Variety, free and clear of all liens, security interests, and encumbrances of third parties.

2. Indemnification. Supplier shall defend, indemnify, and hold harmless Variety and its directors, officers, employees, and agents (each, an "Indemnified Party") against, reimburse each Indemnified Party for, and hold each Indemnified Party harmless from, all loss, claims, damages, liabilities and costs, including reasonable attorneys' fees and expenses (collectively, the "Losses"), incurred by an Indemnified Party as a result of: (a) any breach by Supplier of any of the covenants, representations, or warranties contained in this Agreement; (b) a recall of the Products ordered by a governmental agency; or (c) personal injury, death, or property damage arising out of or related to the use, purchase, or sale of any Product; provided, however, that Supplier's indemnification obligation shall be limited by the extent that the Losses result from an Indemnified Party's omission, fault, negligence, or unauthorized modification to the Products. Supplier agrees to reimburse each Indemnified Party promptly for all such Losses as they are incurred by such Indemnified Party in connection with the investigation of, preparation for, or defense of any pending or threatened claim or any action or proceeding arising from such Losses. If any action, proceeding, or investigation is commenced for which any Indemnified Party proposes to demand such indemnification, it shall notify Supplier; provided, however, that any failure by an Indemnified Party to notify Supplier shall not relieve Supplier from its obligations hereunder except to the extent Supplier is actually prejudiced thereby. Supplier shall be entitled to assume the defense of any such action, proceeding, or investigation, including the employment of qualified and competent counsel and the payment of all fees and expenses; provided, however, Supplier shall use counsel that has been approved in writing by the Indemnified Party, which approval will not be unreasonably withheld, and Supplier shall not settle any such action, proceeding, or investigation without the written consent of the Indemnified Party, which consent shall not be unreasonably withheld. The Indemnified Party shall have the right to employ separate counsel in connection with any such action, proceeding, or investigation and to participate in the defense thereof, but the fees and expenses of such counsel shall be paid by the Indemnified Party, unless (i) Supplier has failed to promptly assume the defense and employ qualified and competent counsel as provided herein, (ii) Supplier has agreed in writing to pay such fees and expenses of separate counsel, or (iii) an action, proceeding, or investigation has been commenced against the Indemnified Party by the same counsel would be inappropriate because of actual or potential conflicts of interest between the parties, and in the case of (i), (ii), or (iii), Supplier shall be responsible for the reasonable fees and expenses of such separate counsel.

3. Insurance. Supplier shall keep in force and maintain at its sole cost and expense commercial general liability insurance, including contractual liability insurance, with minimum coverage limits of not less than one million dollars per occurrence and with minimum excess or umbrella policy limits not less than four million dollars per occurrence. Supplier's insurance shall be on an "occurrence" basis and must be extended to provide a product liability coverage endorsement naming "Variety Wholesalers, Inc. and its subsidiaries" as an additional insured. On an annual basis, Supplier shall provide to Variety a certificate of insurance or an Acord 25 or equivalent form evidencing Supplier's insurance.

4. Miscellaneous. This Agreement represents the entire understanding and agreement of the parties and supersedes all prior agreements and understandings relating to the subject matter hereof. This Agreement may not be modified or amended, except by a written instrument duly executed by both parties, and may be executed in multiple counterparts by faxing or emailing

signatures. This Agreement will be governed by and construed in accordance with the laws of the State of North Carolina, without regard to its conflict of laws rules. The exclusive venue and jurisdiction for any controversy, dispute, or claim arising out of or relating to this Agreement shall be the federal or state courts located in Wake County, North Carolina.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as of the day and year first above written.

Officer of the Company

Signature: _____
Print Name: _____
Title: _____

VARIETY WHOLESALERS, INC.

Signature: _____
Name: Chris Gridley
Title: EVP/CMO



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERs NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	FAX (A/C, Not):
	PHONE Address, Ext.: E-MAIL ADDRESS:	
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED	INSURER A:	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAY CLAIMS.

INSURANCE CO/INSURER		POLICY NUMBER		POLICY EFF (MM/DD/YYYY)		POLICY EXP (MM/DD/YYYY)		LIMITS		
INSR LTR	TYPE OF INSURANCE		ADOL	SUBR IN&D WVD						
	COMMERCIAL GENERAL LIABILITY								EACH OCCURRENCE \$ 1,000,000	
	CLAIMS-MADE <input type="checkbox"/> OCCUR								DAMAGE TO RENTED PREMISES (Es occurrence) \$ 1,000,000	
									MED EXP (Any one person) \$ 10,000	
									PERSONAL & ADV INJURY \$ 1,000,000	
									GENERAL AGGREGATE \$ 2,000,000	
									PRODUCTS - COMP/OP AGG \$ 3,000,000	
									\$	
	GENL AGGREGATE LIMIT APPLIES PER:									
	POLICY <input type="checkbox"/> PRO- JECT <input type="checkbox"/> LOC									
	OTHER:									
	AUTOMOBILE LIABILITY								COMBINED SINGLE LIMIT (Es accident) \$	
	ANY AUTO								BODILY INJURY (Per person) \$	
	OWNED AUTOS ONLY		<input type="checkbox"/>	SCHEDULED AUTOS					BODILY INJURY (Per accident) \$	
	HIRED AUTOS ONLY			NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$	
									\$	
	UMBRELLA LIAB		<input type="checkbox"/> OCCUR						EACH OCCURRENCE \$	
	EXCESS LIAB		<input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$	
	DED	RETENTION \$							\$	
	WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY								PER STATUTE	
	ANY PROPRIETOR/PARTNER/EXECUTIVE		<input type="checkbox"/> Y / N	N / A					OTH-ER	
	OPERATOR/EMPLOYEE EXCLUDED?									
	(Mandatory in NH)								E. EACH ACCIDENT \$	
	If yes, describe under								E. DISEASE - EA EMPLOYEE \$	
	DESCRIPTION OF OPERATIONS below								E. DISEASE - POLICY LIMIT \$	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p>

© 1988-2015 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03)

The ACORD name and logo are registered marks of ACORD



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERs NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER		CONTACT PHONE (A/C. No. Ext): E-MAIL ADDRESS:	FAX (A/C. No.):
		INSURER(S) AFFORDING COVERAGE	
		INSURER A:	NAIC #
		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	
INSURED			

COVERAGES		CERTIFICATE NUMBER:				
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input type="checkbox"/> OCCUR					EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Es occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 OTHER: \$
	GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC					
	OTHER:					
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Es accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER: \$
	UMBRELLA LIAB EXCESS LIAB	<input type="checkbox"/> OCCUR CLAIMS-MADE				EACH OCCURRENCE AGGREGATE OTHER: \$
	DED <input type="checkbox"/> RETENTION \$					
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> N/A				PER STATUTE <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						

CERTIFICATE HOLDER	CANCELLATION
	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p>

© 1988-2015 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03)

The ACORD name and logo are registered marks of ACORD

W-8BEN-E

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1621

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
► Go to 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:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-BBEN (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-BECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-BIMY
- 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 with 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-BECI or W-BEXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-BIMY

Instead use Form:

► www.irs.gov/FormW8BEN for instructions and the latest information.

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization																																						
3 Name of disregarded entity receiving the payment (if applicable, see instructions)																																							
4 Chapter 3 Status (entity type) (Must check one box only): <table border="0"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Complex trust</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Foreign Government - Controlled Entity</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> Foreign Government - Integral Part</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> International organization</td> </tr> </table>		<input type="checkbox"/> Simple trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Foreign Government - Controlled Entity		<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate			<input type="checkbox"/> Foreign Government - Integral Part			<input type="checkbox"/> International organization																				
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership																																					
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust																																					
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Foreign Government - Controlled Entity																																					
	<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. <table border="0"> <tr> <td><input type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> </tr> </table>		<input type="checkbox"/> Yes	<input type="checkbox"/> No																																				
<input type="checkbox"/> Yes	<input type="checkbox"/> No																																						
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) <table border="0"> <tr> <td><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).</td> <td><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</td> </tr> <tr> <td><input type="checkbox"/> Reporting Model 1 FFI.</td> <td><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</td> </tr> <tr> <td><input type="checkbox"/> Reporting Model 2 FFI.</td> <td><input type="checkbox"/> International organization. Complete Part XIV.</td> </tr> <tr> <td><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.</td> <td><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</td> </tr> <tr> <td><input type="checkbox"/> Sponsored FFI. Complete Part IV.</td> <td><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</td> <td><input type="checkbox"/> Territory financial institution. Complete Part XVII.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</td> <td><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</td> <td><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</td> <td><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</td> </tr> <tr> <td><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</td> <td><input type="checkbox"/> 501(c) organization. Complete Part XXI.</td> </tr> <tr> <td><input type="checkbox"/> Owner-documented FFI. Complete Part X.</td> <td><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</td> </tr> <tr> <td><input type="checkbox"/> Restricted distributor. Complete Part XI.</td> <td><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Active NFFE. Complete Part XXV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Direct reporting NFFE.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Account that is not a financial account.</td> </tr> </table>		<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"/> Reporting Model 1 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 2 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.	<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"/> Exempt retirement plans. Complete Part XV.	<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.	<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.	<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.	<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.	<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.	<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.	<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.	<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.		<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.
<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"/> Reporting Model 1 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 2 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.																																						
<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"/> Exempt retirement plans. Complete Part XV.																																						
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.																																						
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.																																						
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.																																						
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.																																						
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.																																						
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.																																						
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.																																						
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.																																						
	<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																																							
7 Mailing address (if different from above)																																							
City or town, state or province. Include postal code where appropriate. Country																																							

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

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

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

Page 2

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required		
9a GIIN	b Foreign TIN	c Check if FTIN not legally required. <input type="checkbox"/>
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		
<input type="checkbox"/> Branch treated as nonparticipating FFI.	<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> U.S. Branch.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> 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 <input type="checkbox"/>	The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.	
b <input type="checkbox"/>	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 <input type="checkbox"/> 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.
<input type="checkbox"/> I certify that the entity identified in Part I: <ul style="list-style-type: none"> • 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. <input type="checkbox"/> I certify that the entity identified in Part I: <ul style="list-style-type: none"> • 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.

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

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

Page 3

Part V Certified Deemed-Compliant Nonregistering Local Bank

18 <input type="checkbox"/> I certify that the FFI identified in Part I: <ul style="list-style-type: none"> • 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 <input type="checkbox"/> I certify that the FFI identified in Part I: <ul style="list-style-type: none"> • 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 <input type="checkbox"/> I certify that the entity identified in Part I: <ul style="list-style-type: none"> • 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 <input type="checkbox"/> I certify that the entity identified in Part I: <ul style="list-style-type: none"> • 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 <input type="checkbox"/> I certify that the entity identified in Part I: <ul style="list-style-type: none"> • 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 <input type="checkbox"/> (All owner-documented FFIs check here) I certify that the FFI identified in Part I: <ul style="list-style-type: none"> • 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.

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

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

Page 4

Part X Owner-Documented FFI (continued)

Check box 24b or 24c, whichever applies.

b <input type="checkbox"/> I certify that the FFI identified in Part I: <ul style="list-style-type: none"> • Has provided, or will provide, an FFI owner reporting statement that contains: <ul style="list-style-type: none"> (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, except 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)(ii) 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)(v)(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.

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

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

Page 5

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
 (i) 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;
 (ii) 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));
 (iii) 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
 (iv) 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.

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

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

Page 6

Part XV Exempt Retirement Plans (continued)

- 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.
- 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), retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- 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)(ii)(C) through (E);
- Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(ii)(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.

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

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

Page 7

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**

W-9

Form W-9
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

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 2.

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.	
<input type="checkbox"/> Individual/sole proprietor or <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► <input type="checkbox"/> 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"/> Other (see instructions) ►	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):	
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 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.

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.

Social security number	
<input type="text"/> - <input type="text"/> - <input type="text"/> <input type="text"/>	
or	
Employer identification number	
<input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	

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.

Sign Here

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.

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 (ATIN), 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.*

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

Form W-9 (Rev. 10-2018)

Page 2

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;

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

- 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.

Form W-9 (Rev. 10-2018)

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)(ii). 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 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.

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.

Page 3

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and 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)
• 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.	
• 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 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

Form W-9 (Rev. 10-2018)

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

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

Barter exchange transactions and patronage dividends	prior to 2012. 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, some 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)

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.

Form W-9 (Rev. 10-2018)

Page 5

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)(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.

⁵ 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 at 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.

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

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.

VENDOR INITIAL: _____

DATE: _____

Shipper	PO#	Consignee	Hazmat Y or N?	Origin Port	Carrier SCAC	Vessel Name	Voyage #	Weight	Masterbill	House Bill	Container Number	Piece Count	Container type	Origin Port Code	ETA to Port	Destination Port Code	Firms Code	Last Free Day
---------	-----	-----------	----------------	-------------	--------------	-------------	----------	--------	------------	------------	------------------	-------------	----------------	------------------	-------------	-----------------------	------------	---------------

**DO NOT ADD OR MERGE COLUMNS
SEND WEEKLY TO EXPEDITORS**

Instructions:

As of April 15th 2024 HUB will no longer be picking up POE orders at port.

Expeditors will be taking over container pickups at port.

Vendors must fill out the attached spreadsheet for any containers that are expected to be at port 4/15/24 and later.

Please have all POE vendors start sending the spreadsheet to Expeditors no later than 3/26/24.

Vendors should update the spreadsheet weekly with new POE containers and send to the Expeditors at Variety.DL.VM@expeditors.com.

Vendors no longer route in the HUB portal. They must fill out the attached spreadsheet with container information.

The spreadsheet should be updated & sent as soon as the container is on the water.

Expeditors will track containers into the port and pick up as soon as the product has cleared customs.

Vendors are still responsible for clearing the containers through customs.

Please review the routing guide for additional details.

Vendor packing lists should be sent directly to the buyer.

VENDOR INITIAL:_____

DATE:_____