

Shareworks

by Morgan Stanley

Global Equity Plan Management Substitute Form W-8BEN (for use by Individuals only) Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting

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

PLEASE PRINT OR TYPE ALL APPLICABLE INFORMATION IN ENGLISH

General Instructions: This form may be completed only by or for a nonresident alien individual. If you are a U.S. citizen or an alien resident in the United States for tax purposes, do not use this form. Instead, complete a Form W-9. Failure to submit this form will result in maximum tax withholding being applied to dividends and gross proceeds from the sale of stock.

- **Beneficial Owner.** A beneficial owner of income is generally the person who is required under U.S. tax principles to include the payment in gross income on a tax return. A person that receives income as a nominee, agent, custodian, or other intermediary or a conduit is not a beneficial owner.
- **Permanent Residence Address.** A permanent residence address is the address in the country where the beneficial owner claims to be a resident for purposes of that country's income tax.
- Please visit www.irs.gov for complete instructions.

Company		
Company Name	Stock Symbol	Account Number (Optional)

PART I—IDENTIFICATION OF BENEFICIAL OWNER

1. Name of individual who is the beneficial owner	First Name	Middle Name/Initial	Last Name	2. Country of Citizenship
3. Permanent residence address (DO NOT USE A P.O. BOX OR IN CARE OF ADDRESS)	Street, Apartment or Suite No., or Rural Route			
	City or Town	State or Province	Postal Code	Country (do not abbreviate)
4. Mailing Address (if different from above)	Street, Apartment or Suite No., or Rural Route			
	City or Town	State or Province	Postal Code	Country (do not abbreviate)
5. U.S. taxpayer identification number (SSN or ITIN), if required (see IRS Form W-8BEN instructions)	6a. Foreign Tax Identifying Number (SSN or ITIN) See IRS Form W-8BEN instructions	6b. Check if FTIN not legally required <input type="checkbox"/>	7. Reference Number (Optional)	8. Date of Birth (MM-DD-YYYY)

PART II—CLAIM OF TAX TREATY BENEFITS (if applicable) (for chapter 3 purposes only)

9. I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
10. Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____% rate of withholding on (specify type of income): _____.
- Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

PART III—CERTIFICATION

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States; (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty; (c) the partner's share of a partnership's effectively connected taxable income; or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

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

Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)	Print name of signer
→ Sign Here		

AFFIDAVIT OF UNCHANGED STATUS

Under penalties of perjury, I further certify that: The certification, including the certification of foreign status of the beneficial owner and any claim of tax treaty benefits, indicated on the Form W-8 to which this certification is attached was effective since January 1 of the current year or to the date the account was opened, whichever is earlier, and the status has remained the same and unchanged from that date until the date this new form is provided. If there have been any changes to the above information, I have checked the following box and provided an attachment of the changes and the period the changes are applicable.

Noted changes attached.

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

Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
→ Sign Here	

COMPLETED FORMS MUST BE FAXED OR MAILED TO: (by fax) +1 (801) 386-5546

(by overnight courier) Shareworks by Morgan Stanley: Tax Documentation Team c/o Morgan Stanley 680 West 10000 South, South Jordan, UT 84095
(by regular mail) Shareworks by Morgan Stanley: Tax Documentation Team c/o Morgan Stanley 680 West 10000 South, South Jordan, UT 84095

Shareworks

by Morgan Stanley

Letter of Explanation for Absence of a Foreign Taxpayer Identifying Number on a Global Equity Plan Management Form W-8BEN for Individuals

Treasury Regulation §1.1441-1T(e)(2)(ii)(B) and IRS FAQs require that a nonresident alien who is the beneficial owner of an amount subject to withholding ("Beneficial Owner") provide to a withholding agent either (i) the Beneficial Owner's foreign taxpayer identifying number (TIN) on or associated with a Form W-8BEN or (ii) a reasonable explanation as to why such foreign TIN is not available. Please complete the fields below and check the appropriate box to provide an explanation.

If you omitted field # 6b, FTIN not legally required, you must complete this form and provide it along with your Form W-8BEN.

Company

COMPANY NAME

STOCK SYMBOL

ACCOUNT NUMBER (OPTIONAL)

Beneficial Owner First and Last Name: _____

Please check a or b below and provide an explanation if requested (check only one box):

a. **Jurisdiction does NOT issue foreign TINs:** The Form W-8BEN that Shareworks by Morgan Stanley currently has on file for the Beneficial Owner does not contain a foreign TIN because the jurisdiction in which the Beneficial Owner is resident does not issue TINs to individuals resident in such jurisdiction.

b. Other (explain): _____

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Global Equity Plan Management Substitute Form W-8 BEN: Additional Documentation Certificate

INDIVIDUAL NAME

Company		
Company Name	Stock Symbol	Account Number (Optional)

Our records indicate that you are a nonresident alien (referred to as a non-U.S. client) as defined for purposes of U.S. tax law. If you have a joint account, our records indicate that all parties to the account are nonresident aliens. If you have completed Form W-8BEN and have indicated to us (or our account information otherwise shows) that either: (1) you have a permanent residence, legal or mailing address in the United States, or (2) you have a current telephone number in the United States and no telephone number outside the United States, then you must complete this form.

In order to ensure that the minimum applicable U.S. tax is withheld, please complete the following explanation and return this letter to your Morgan Stanley branch office.

I certify that one of the following seven conditions has been met (please check the appropriate box):

- I am a student at a U.S. educational institution and I hold the appropriate visa. (e.g. F, J, M, or Q visas)
- I am a teacher, trainee, or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program, and I hold the appropriate visa. (e.g. J or Q visas)
- I am a foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the United States. (e.g. A visa)
- I am the spouse or unmarried child under the age of 21 years of one of the persons described directly above.
- I do not meet the substantial presence test found in Section 301.7701(b)-1(c) of the U.S. Treasury Regulations (or IRS Publication 515 or 519), based on the three-year period calculation I have completed below:

A: I was physically present in the U.S. _____ days this current calendar year. (example: 2014)

A1: This number multiplied by 1 = _____.

B: I was physically present in the U.S. _____ days in the first preceding calendar year. (example: 2013)

B1: This number multiplied by 0.333 (1/3rd) = _____.

C: I was physically present in the U.S. _____ days in the second preceding calendar year. (example: 2012)

C1: This number multiplied by 0.1667 (1/6th) = _____.

(CALCULATION: Number of days in A1 + B1 + C1 = _____. If this number (excluding any fractional day in the calculation above) equals or exceeds 183 days, **and** the number in A1 was 31 days or more, then you have met the "substantial presence test" and must provide either a Form W-9 as a resident alien, or another "Acceptable Explanation" listed here.)

6. I certify by either attaching a completed IRS Form 8840 or completing the following section below that I have met the “closer connection exception” described in Section 301.7701(b)-2 of the U.S. Treasury Regulations. Link to IRS Form 8840: <http://www.irs.gov/pub/irs-pdf/f8840.pdf>

Closer Connection Exception IRS Regulation §301.7701(b)-2

All of the following apply (**must check and provide name of foreign country**):

- I have been present in the U.S. for fewer than 183 days in the current year.
- During the current year I have a closer connection with the following foreign country where I maintain my tax home:
_____ (**provide name of foreign country**)
- I have not personally applied, or taken other affirmative steps to change my status to that of a permanent resident of the U.S. during the current year nor do I have an application pending for adjustment of status during the current year.

The following facts demonstrate my closer connection with the foreign country listed as my tax home above (**Check all that apply**):

- It is the location of my permanent home.
- It is where my family is located.
- It is where my personal belongings, such as automobiles, furniture, clothing and jewelry owned by me and my family are located.
- It is the location of social, political, cultural or religious organizations with which I have a current relationship.
- It is where I conduct my routine personal banking activities.
- It is where I conduct business activities.
- It is where I hold a driver’s license.
- It is where I vote.
- It is the country of residence I designate on official forms and documents.

Provide one of the following forms of ID as confirmation of your nonresident status:

- Passport Government ID

Please sign this letter in the space provided and return it to us at your earliest convenience.

Acknowledgement: I/we declare to the best of my/our knowledge, this information is correct and complete.

INDIVIDUAL NAME (PLEASE PRINT OR TYPE)

SIGNATURE (SIGN IN THE BOX)

DATE (MM/DD/YYYY)

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