

## One-Time Certificate - FFI<sup>1</sup> - NQI<sup>2</sup>

### Segregated Account for FATCA non-compliant<sup>3</sup> recipients or FATCA compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients or U.S. specified persons in a U.S. Payee Pool

**Please mail the completed and signed certificate to:**

Clearstream Services S.A.  
Attn: OTL – Tax Services  
42, avenue J.F. Kennedy  
L-1855 Luxembourg  
Luxembourg

Clearstream Banking<sup>4</sup> account number(s): \_\_\_\_\_

With respect to the above Account number(s) (the "Account(s)") with Clearstream Banking société anonyme (hereinafter "Clearstream Banking"), we hereby certify that with respect to all Securities that are, or may be, held in the Account(s) from time to time and to all Chapter 4 withholdable payments and/or Chapter 3 reportable amounts paid on such Securities that are U.S. Securities, we, the Clearstream Banking Customer named below, are acting as an intermediary.

**In regard to our status under Chapter 4 (FATCA) of the U.S. Internal Revenue Code**

We are a Foreign Financial Institution (FFI) that is FATCA compliant:

- Per the FFI agreement signed with the U.S. Internal Revenue Service (referred hereinafter as "IRS"), or
- Per the Intergovernmental Agreement (IGA) signed between the United States and \_\_\_\_\_, under Model \_\_\_\_\_ (Type 1 or 2)

We hereby provide our GIIN: \_\_\_\_\_ whenever applicable and our Chapter 4 status (or status code from Form 1042-S): \_\_\_\_\_

**In regard to our status under Chapter 3 (QI regime) of the U.S. Internal Revenue Code**

We confirm that we are acting as a Non-Qualified Intermediary (NQI) neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.

Attached is Form **W-8IMY**<sup>5</sup>, duly completed in our name confirming our status under Chapter 3 and Chapter 4 of the Code.

We hereby instruct Clearstream Banking to apply FATCA withholding or NRA withholding tax in accordance with the information provided below.

**In regard to the account structure**, we hereby certify that we are acting as Non-Qualified Intermediary (tick one box only):

- Directly on behalf of the final beneficial owner(s)/recipient(s); or
- Through another FATCA compliant Non-Qualified Intermediary. We hereby provide a Form **W-8IMY**<sup>4</sup> duly completed in the name of the intermediary and confirming its Chapter 3 and Chapter 4 status of the Code.

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1. Foreign Financial Institution.
  2. Non-Qualified intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.
  3. Recipients that are NPFIs, recalcitrant or non-consenting U.S. accounts.
  4. "Clearstream Banking" refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Banking AG (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500
  5. It must be noted that, by reference, any information contained on any underlying withholding certificates associated with the account for which this one-time certificate is submitted is an integral part of this one-time certificate.

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**One-Time Certificate - FFI<sup>1</sup> - NQI<sup>2</sup>**  
**Segregated Account for FATCA non-compliant<sup>3</sup> recipients or FATCA compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients or U.S. specified persons in a U.S. Payee Pool (cont.)**

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We further certify that we are holding the securities (tick one box only and complete as applicable):

- On behalf of a single or multiple FATCA non-compliant recipient(s) falling under the same FATCA classification**, for whom we hereby provide Clearstream Banking with the required Chapter 4 pool recipient code \_\_\_\_\_ and for whom we request Clearstream Banking to systematically apply FATCA withholding tax at the rate of 30%.
- On behalf of a single Non-U.S. FATCA compliant recipient**, for whom we hereby provide Clearstream Banking with the required Chapter 4 recipient code \_\_\_\_\_ and exemption code \_\_\_\_\_, and
- That is entitled to the\_% reduced double taxation treaty rate with respect to Dividends, a tax exemption with respect to portfolio interest<sup>4</sup> and a tax exemption for short-term Original Issue Discount (OID) and bank Certificate of Deposit (CD) interest; Attached is Form **W-8BEN<sup>5</sup>** or **W-8BEN-E<sup>5</sup>**, completed in the name of the Beneficial Owner;
  - That is not claiming the benefit of a U.S. income tax treaty with respect to Dividends but entitled to a tax exemption with respect to portfolio interests<sup>4</sup> and a tax exemption for short-term OID and bank CD Interest; Attached is Form **W-8BEN<sup>5</sup>** or **W-8BEN-E<sup>5</sup>**, completed in the name of the Beneficial Owner; or
  - that is a Foreign Government, International Organisation, Foreign Central Bank, or a Foreign Tax-Exempt Organisation (other than a Foreign Private Foundation) entitled to exemption from Non-Resident Alien (NRA) withholding tax on all Reportable Amounts. Attached is Form **W-8EXP<sup>5</sup>**, completed in the name of the Beneficial Owner; or
  - that is a Foreign Private Foundation, entitled to the reduced 4% withholding tax rate with respect to Dividends, Interest and long-term OID, and tax exemption for short-term OID and bank CD Interest; Attached is Form **W-8EXP<sup>5</sup>**, completed in the name of the Beneficial Owner; or
  - for which all Reportable Amounts constitute Effectively Connected Income with a trade or business conducted in the U.S.A. and are exempt from NRA withholding. Attached is Form **W-8ECI<sup>5</sup>**, completed in the name of the Beneficial Owner.
- On behalf of a single U.S. exempt recipient** that is neither subject to NRA withholding nor backup withholding on Chapter 3 reportable amounts. We hereby attach **Form W-9<sup>5</sup>** in the name of the U.S. exempt recipient and provide the applicable FATCA recipient code \_\_\_\_\_ and FATCA exemption code \_\_\_\_\_ and instruct Clearstream Banking to always credit the payments to the Accounts gross.

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1. Foreign Financial Institution.  
2. Non-Qualified intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
3. Recipients that are NPFIs, recalcitrant or non-consenting U.S. accounts.  
4. Should the interest not be eligible for portfolio exemption but to DTT relief (with respect to long-term OID and pre-1984 bond issues), we, the Clearstream Banking customer will advise Clearstream Banking accordingly via a payment allocation.  
5. It must be noted that, by reference, any information contained on any underlying withholding certificates associated with the account for which this one-time certificate is submitted is an integral part of this one-time certificate.

**One-Time Certificate - FFI<sup>1</sup> - NQI<sup>2</sup>**  
**Segregated Account for FATCA non-compliant<sup>3</sup> recipients or FATCA compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients or U.S. specified persons in a U.S. Payee Pool (cont.)**

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- On behalf of a single or multiple documented US specified persons for which no payee specific 1099 reporting is requested**, and that is/are neither subject to NRA withholding nor backup withholding on Chapter 3 reportable amounts (no IRS form is to be provided).
- We hereby provide the applicable FATCA recipient code \_\_\_\_\_ and FATCA exemption code \_\_\_\_\_ and instruct Clearstream Banking to always credit the payments to the Accounts gross.
  - We further acknowledge that we are a Participating FFI (including Reporting Model 2 FFI) or Registered Deemed Compliant FFI (including reporting Model 1 FFI) and are permitted under Regulations section 1.6049-4(c)(4)(iii), for each recipient included in a Chapter 4 withholding rate pool of U.S. payees, to integrate it in such pool.
- On behalf of a single FATCA compliant recipient being a Qualified Intermediary (QI)** (tick one box only and complete as applicable):
- that has assumed Primary NRA withholding responsibility and Form 1099 reporting and backup withholding responsibility. We hereby instruct Clearstream Banking to always credit the payments to the Accounts) gross.
  - that has assumed Primary NRA withholding responsibility and is receiving all Reportable Amounts exclusively for Non-U.S. Beneficial Owners and U.S exempt recipients. We hereby instruct Clearstream Banking to always credit the payments to the Accounts) gross.
  - that has not assumed Primary NRA withholding responsibility and is receiving all Reportable Amounts exclusively for non-U.S. FATCA compliant Beneficial Owners entitled to \_\_% reduced double taxation treaty rate with respect to Dividends and tax exemption for Portfolio Interest<sup>4</sup>, short-term OID and bank CD Interest;
  - that has not assumed Primary NRA withholding responsibility and is receiving all Reportable Amounts exclusively for non-U.S. FATCA compliant Beneficial Owners that are not requesting treaty relief with respect to Dividends, but are entitled to a tax exemption for Portfolio Interest<sup>4</sup>, short-term OID and bank CD Interest;
  - that has not assumed Primary NRA withholding responsibility and is receiving all Reportable Amounts on behalf of non-US FATCA compliant Foreign Private Foundations entitled to a 4% rate of NRA withholding tax on Dividends, Interest and long-term OID and a tax exemption for short-term OID and bank CD Interest.

Attached is Form **W-8IMY**<sup>5</sup>, completed in the name of our account holder to confirm their QI status.

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4. Should the interest not be eligible for portfolio exemption but to DTT relief (with respect to long-term OID and pre-1984 bond issues), we, the Clearstream Banking customer will advise Clearstream Banking accordingly via a payment allocation.  
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## Notifications

We undertake to notify Clearstream Banking at the latest by 10:00 Central European Time two business days prior to any relevant Payment Date of any balance of the Securities that is not covered by this one-time certificate or by the attached IRS Form(s) or documentation.

We hereby undertake to notify Clearstream Banking promptly, and at the latest within 30 calendar days, of any changes to the information included in this one-time certificate or the attached forms and documentation to which this instruction refers.

We hereby undertake to provide Clearstream Banking, within its deadline, with any additional statements, certifications, Forms, documentation or information that may be required under i) the Code or the regulations thereunder or ii) under the Luxembourg-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Banking S.A. customers) or iii) under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) .

We hereby acknowledge and agree that in case of erroneous Chapter 4 status classification provided by ourselves, Clearstream Banking will be required, as of 90 calendar days starting at the date when the erroneous claim was made, to withhold on future payments, if any, the amount of tax that should have been withheld during this 90 calendar days period.

## Reporting

We hereby appoint Clearstream Banking and Clearstream Banking's U.S. Tax Reporting Agent as our attorneys-in-fact with authority to collect and forward any necessary information or documents in connection with the Securities to the IRS to the strict extent required under Chapter 3, Chapter 4 (if applicable) and Chapter 61 of the Code and the regulations thereunder.

We similarly appoint them to collect and forward any required information or documents to other persons holding the relevant the Securities for the account of Clearstream Banking or from whom Clearstream Banking receives payments on such Securities.

We irrevocably authorise Clearstream Banking to disclose this certificate or any copy, attachments, or related information to the interested party, in the event of or threat of administrative or legal proceedings, an official inquiry or request of the IRS or other relevant authority, in which or to which this one-time certificate (including any certificate, Form, document or other information referred to herein) is, or would be, relevant.

We acknowledge and agree that Clearstream Banking may disclose i) to the Luxembourg tax authorities the information or documents required to be collected and/or reported by Clearstream Banking under the Luxembourg-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Banking S.A. customers) or ii) to the German tax authorities the information or documents required to be collected and/or reported by Clearstream Banking under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers).

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## Undertakings

We agree irrevocably that, in the event that:

- i) we fail to deliver any certificate, Form or document necessary under the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2017-15 as amended, the Luxembourg-U.S.A. Intergovernmental Agreement (for Clearstream Banking S.A. customers), the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) or implementing legislation or regulations thereunder or Clearstream Banking Governing Documents; or
- ii) this certificate or any certificate, Form or information referred to herein and delivered by us to Clearstream Banking is incorrect, outdated, incomplete or invalid for any reason within our control or within our knowledge;

then we shall indemnify Clearstream Banking for any resulting loss, claim, liability, or expense. This includes penalties and resulting additions to tax and interest thereon (and reasonable expenses of counsel). Moreover, Clearstream Banking may charge our account or otherwise reclaim from us, and we will pay Clearstream Banking on demand the amount of such charge or loss and any other expenses incurred by Clearstream Banking in pursuing their claim.

We understand that:

- i) If this certificate or any attached or connected certificate, Form or document or any information furnished by us is found to be false, we may be liable for damages and could also be subject to such other sanctions as may be determined by the Secretary of the U.S. Department of the Treasury or the IRS or by the competent Luxembourg authority under the Luxembourg-U.S.A. Intergovernmental Agreement (for Clearstream Banking S.A. customers) or by the competent German authority under the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) or implementing legislation or regulations thereunder; and
- ii) The U.S. Department of the Treasury or the IRS or the competent Luxembourg authority under the Luxembourg-U.S.A. Intergovernmental Agreement (for Clearstream Banking S.A. customers) or the competent German authority under the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG) or implementing legislation or regulations thereunder to which we are subject may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax under Chapter 4 of the Code on any withholdable payment credited to our account.
- iii) Similarly, the U.S. Department of the Treasury or the IRS may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax on payments to us of interest that would otherwise qualify for exemption from such tax as "portfolio interest" within the meaning of sections 871(h) and 881(c) of the Code. The U.S. Department of the Treasury or the IRS may further determine that any certificate or statement given by us will be ineffectual in the preclusion of or entitlement to a reduction of the imposition of the 30% U.S. withholding tax on payments to us of dividends within the meaning of the Code.
- iv) In case Clearstream Banking receives the income distributed by the Securities net of U.S. withholding taxes (due to the absence of U.S. tax services offered by Clearstream Banking's upstream agents), Clearstream Banking will not offer any U.S. tax relief at source nor reclaim service on such specific income payment. Any reclaim of U.S. withholding taxes will have to be applied directly to the IRS.

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## **Definitions**

For the purposes of this One-Time Certificate:

- “Beneficial Owner” means, with respect to a Security, any person that under sections 871(h)(2)(B)(ii) and 881(c)(2)(B)(ii) of the Code is considered to be the beneficial owner of that Security.
- “Chapter 3 Reportable payment” means any income paid to the account and that is considered as falling under U.S. withholding and reporting as per Chapter 3 / Chapter 61 of the Code and regulations issued thereunder.
- “Code” means the U.S. Internal Revenue Code of 1986 as amended. Any reference to any section of the Code shall mean such section of any successor provisions.
- “Form” means an IRS form, or such successor form as shall be adopted from time to time by the IRS and any substantially similar substitute form as may be permitted by the Code or the regulations thereunder.
- “Withholdable payment” means any payment of fixed or determinable annual or periodical gains, profits, and income from sources within the U.S., to the extent treated as a withholdable payment in Chapter 4 of the Code and regulations issued thereunder.

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All terms that are used and not defined herein shall have the meanings given to them in the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2017-15 as amended, the Luxembourg-U.S.A Intergovernmental Agreement (for Clearstream Banking S.A. customers), the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) or implementing legislation or regulations thereunder and Clearstream Banking's Governing Documents.

### **Certification**

This statement forms an integral part of the attached withholding certificate. We hereby certify, under penalties of perjury, that the above information is true, correct, and complete and that I am/we are an (the) authorised representative(s) of the Customer named below.

This One-Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) shall have exclusive jurisdiction for all legal proceedings relating thereto.

Name of Clearstream Banking Customer: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Place*

\_\_\_\_\_  
*Date (MM/DD/YYYY)*

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