

**One-Time Certificate - FFI<sup>1</sup> - QIC<sup>2</sup> or NQI<sup>3</sup>**

**Omnibus Account for exclusively FATCA non-compliant recipients and/or FATCA compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients and 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), 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 regards to our status under Chapter 4 of the U.S. Internal Revenue Code (FATCA)**

We confirm that we are FATCA compliant (*tick **one** box only and complete as applicable*):

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

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

In regards to our Chapter 4 status, we do assume FATCA due diligence and reporting responsibilities to the extent applicable and required by our status, but do not assume primary withholding responsibilities for withholdable payments on Securities held on the Account(s). Consequently, we hereby elect to be withheld upon with respect to Chapter 4 withholdable payments paid on the Account(s) whenever applicable in accordance with the notifications we shall provide to Clearstream Banking as stated below.

We hereby undertake to notify Clearstream Banking per withholdable payment with the following, at the latest 10:00 Central European Time two business days prior to the Payment Date of such payment:

- With an allocation breakdown of the portion that must be withheld upon and the portion that is not subject to FATCA withholding; and
- With respect to the portion to be withheld upon:
  - If we are acting as a **Qualified Intermediary**: the type of Chapter 4 withholding rate pool (or Form 1042-S pooled reporting code).
  - If we are acting as a **Non-Qualified Intermediary**: the type of Chapter 4 withholding rate pool (or Form 1042-S pooled reporting codes).
- With respect to the portion not to be withheld upon:
  - If we are acting as a **Qualified Intermediary**: the type of FATCA withholding exemption (or Form 1042-S code) and, where appropriate a "U.S. payees pool".
  - If we are acting as a **Non-Qualified Intermediary**: documentation for each recipient (an appropriate **W-8 Form**<sup>5</sup> or a **self certification**<sup>5</sup>), including their Chapter 4 status (or Form 1042-S code) and the type of FATCA withholding exemption (or Form 1042-S code) and otherwise, where appropriate, a "U.S. payees pool".

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1. Foreign Financial Institution.  
2. Qualified intermediary neither assuming primary Non Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
3. Non-Qualified Intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
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> - QIC<sup>2</sup> or NQI<sup>3</sup> -  
Omnibus Account for exclusively FATCA non-compliant recipients and/or FATCA  
compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients and U.S.  
specified persons in a U.S. Payee Pool (cont)**

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We acknowledge that failing to provide such FATCA notification (and relevant documentation when applicable) by such deadline, the payment, or portion of the payment that is not allocated (nor documented when applicable), will be subject to a deduction of FATCA withholding tax at the rate of 30%.

We acknowledge that payments, or portion of payments that are not allocated, that are subject to FATCA withholding will not be subject to additional Chapter 3 withholding.

We further acknowledge that payments exempt from FATCA withholding, as per above certification, must still be duly documented or required information provided under Chapter 3 for purposes of withholding on Chapter 3 Reportable amounts (with the exception of positions include in a "U.S. Payees Pool").

In regard to U.S. payees pooling whenever applicable, we also confirm that we, or the intermediary on behalf of whom we hold the securities when applicable:

- i) are a Participating FFI (including Reporting Model 2 FFI) or Registered Deemed Compliant FFI (including reporting Model 1 FFI); and
- ii) permitted under Regulations section 1.6049-4(c)(4); and
- iii) for each recipient included in a Chapter 4 withholding rate pool of U.S. payees, to integrate it in such pool.

**In regard to Chapter 3 (QI regime) applicable to all "Chapter 3 Reportable payments"**

We are acting as

**A Qualified Intermediary:**

- Whose Form **W-8IMY**<sup>4</sup> is attached; and
- Not assuming primary Chapters 3 and 4 withholding responsibilities; and
- Holding the Securities exclusively for the account of non-U.S. beneficial owners, and/or U.S. exempt recipients and/or U.S. specified persons in a U.S Payee Pool.

We hereby undertake to notify Clearstream Banking of the breakdown of Chapter 3 Reportable Amounts due on any securities held in the Account(s) per U.S. withholding tax rate to be applied to such payment, at the latest 10:00 Central European Time two business days prior to the Payment Date of such payment. The "per payment" breakdown will include the following information:

- Account;
- ISIN code;
- Payment date;
- Total holding;
- Breakdown of Chapter 3 reportable portion(s) per U.S. withholding tax rate pool to apply.

We hereby request Clearstream Banking to apply the above statement and instructions on any Chapter 3 Reportable Amounts when exempted from or not subject to FATCA withholding. We acknowledge that failing to provide such QI notification by such deadline, the payment will be subject to deduction of Chapter 3 withholding tax at the rate of 30%.

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2. Qualified intermediary neither assuming primary Non Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
3. Non-Qualified Intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
4. 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> - QIC<sup>2</sup> or NQI<sup>3</sup> -  
Omnibus Account for exclusively FATCA non-compliant recipients and/or FATCA  
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**A Non-Qualified Intermediary:**

- Whose Form **W-8IMY<sup>4</sup>** is attached; and
- Is holding the Securities:

- Directly on behalf of non-U.S. beneficial owners (for which we provide Clearstream Banking with Forms **W-8BEN, W-8BEN-E, W-8EXP, or W-8ECI<sup>4</sup>**, as appropriate, completed in the name of the beneficial owner); and/or U.S. exempt recipients (for which we provide Clearstream Banking with Form **W-9<sup>4</sup>** completed in the name of each of the U.S. exempt recipients); and/or U.S. specified persons in a U.S. Payee Pool

We hereby undertake to notify Clearstream Banking of the breakdown of Chapter 3 Reportable Amounts due on any securities held in the Account(s), per beneficial owner, at the latest 10:00 Central European Time two business days prior to the Payment Date of such payment. The "per payment" breakdown will include the following information:

- Account;
- ISIN code;
- Payment date;
- Total holding;
- Breakdown of Chapter 3 reportable portion(s) per beneficial owner including the U.S. withholding tax rate pool to apply.

We hereby request Clearstream Banking to apply the above statement and instructions on any Chapter 3 Reportable Amounts when exempted from or not subject to FATCA withholding.

We acknowledge that failing to provide such notification by such deadline the payment will be subject to deduction of Chapter 3 withholding tax at the rate of 30%.

or

- Through unique FATCA compliant foreign Non-Qualified Intermediary.

- Whose Form **W-8IMY<sup>4</sup>** is attached; and
- Holding assets on behalf of several non-U.S. beneficial owners (for which we provide Clearstream Banking with Forms **W-8BEN, W-8BEN-E, W-8EXP or W-8ECI<sup>4</sup>**, as appropriate, completed in the names of all the beneficial owners); and/or U.S. exempt recipients (for which we provide Clearstream Banking with Form **W-9<sup>4</sup>** completed in the name of each of the U.S. exempt recipients); and/or U.S. specified persons in a U.S. Payee Pool.

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1. Foreign Financial Institution.  
2. Qualified intermediary neither assuming primary Non Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
3. Non-Qualified Intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
4. 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> - QIC<sup>2</sup> or NQI<sup>3</sup> -  
Omnibus Account for exclusively FATCA non-compliant recipients and/or FATCA  
compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients and U.S.  
specified persons in a U.S. Payee Pool (cont)**

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We hereby undertake to notify Clearstream Banking of the breakdown of Chapter 3 Reportable Amounts due on any securities held in the Account(s), per beneficial owner, at the latest 10:00 Central European Time two business days prior to the Payment Date of such payment. The "per payment" breakdown will include the following information:

- Account;
- ISIN code;
- Payment date;
- Total holding;

Breakdown of Chapter 3 reportable portion(s) per beneficial owner including the U.S. withholding tax rate pool to apply.

We hereby request Clearstream Banking to apply the above statement and instructions on any Chapter 3 Reportable Amounts when exempted of or not subject to FATCA withholding.

We acknowledge that failing to provide such notification by such deadline the payment will be subject to deduction of Chapter 3 withholding tax at the rate of 30%.

or

Through unique or multiple FATCA compliant Qualified Intermediaries.

- Whose **W-8IMY<sup>4</sup>** is attached, and being:

- Qualified Intermediaries who assumed primary Chapters 3 and 4 withholding responsibility, Forms 1099 and back-up withholding responsibilities; and/or.
- Qualified Intermediaries who assumed primary Chapters 3 and 4 withholding responsibilities, but did not assume primary Forms 1099 reporting and back-up withholding responsibilities, and receiving all Reportable Amounts exclusively for underlying account holders other than U.S. specified persons for which a 1099 reporting is required; and/or
- Qualified Intermediaries who have not assumed primary Chapters 3 and 4 withholding responsibility, Forms 1099 reporting, or back-up withholding responsibilities, and receiving all Reportable Amounts exclusively for underlying account holders other than U.S. specified persons for which a 1099 reporting is required.

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3. Non-Qualified Intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.  
4. 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> - QIC<sup>2</sup> or NQI<sup>3</sup> -  
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specified persons in a U.S. Payee Pool (cont)**

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We hereby undertake to notify Clearstream Banking of the breakdown of Chapter 3 Reportable Amounts due on any securities held in the Account(s), per Qualified Intermediary, at the latest 10:00 Central European Time two business days prior to the Payment Date of such payment. The “per payment” breakdown will include the following information:

- Account;
- ISIN code;
- Payment date;
- Total holding;
- Breakdown of Chapter 3 reportable portion(s) per Qualified Intermediary including U.S. withholding tax rate pool to apply.

We hereby request Clearstream Banking to apply the above statement and instructions on any Chapter 3 Reportable Amounts when exempted from or not subject to FATCA withholding.

We acknowledge that failing to provide such notification by such deadline the payment will be subject to deduction of Chapter 3 withholding tax at the rate of 30%.

## **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 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 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 U.S. Internal Revenue Code (IRC) 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 as of 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 day 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 information or documents to the IRS to the extent required under Chapters 3 and 4 of the IRC as amended, and the regulations thereunder.

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

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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 U.S. Internal Revenue Service 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 any 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).

## **Undertakings**

We agree irrevocably that, in the event that:

- i) We fail to deliver any certificate, Form or document necessary under the U.S. Internal Revenue Code of 1986 as amended, 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 U.S. Department of the Treasury or Internal Revenue Service, 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 Internal Revenue Service, 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, or the competent authority under the Intergovernmental Agreement 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 U.S. Internal Revenue Code on any withholdable payment credited to our account.

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- iii) Similarly, The U.S. Department of the Treasury or Internal Revenue Service 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 and 881 of the U.S. Internal Revenue Code, and the regulations thereunder. The U.S. Department of the Treasury or 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 U.S. Internal Revenue 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.

## **Definitions**

For the purposes of this One-Time Certificate:

- “Beneficial Owner” means, with respect to a Security, any person that under Treasury Regulation §1.1441-1(c)(6) is considered to be the beneficial owner of that Security.
- “Chapter 3 Reportable Amount” means any income paid to the account as defined under Treasury Regulation §1.1441-1(e)(3)(vi).
- “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 a U.S. Internal Revenue Service Form **W-8** or **W-9**, or such successor form as shall be adopted from time to time by the U.S. Internal Revenue Service 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 IRC, and regulations issued thereunder.
- All terms that are used and not defined herein shall have the meanings given to them in the Internal Revenue Code of 1986 as amended, 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 Governing Documents.

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1. Foreign Financial Institution.  
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**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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