

Clearstream Banking customer (CB)	Withholding and/or reporting responsibilities assumed	CB's internal terminology	Recipients that are Non-U.S. and/or U.S. exempt and/or U.S. specified persons in a payee pool	Recipients that are U.S. specified persons for which a 1099 reporting is required	Per payment allocation	IRS Form in the name of CB customer	OTC in the name of CB customer
U.S. Financial Institution	N/A	N/A	N/A	N/A	No	W-9	OTC - U.S. Financial Institution
Non-U.S. final beneficial owner	N/A	N/A	N/A	N/A	No	W-8BENE/W-8ECI/W-8EXP	OTC - FATCA compliant FFI / Exempted Beneficial owner Own account
Qualified Intermediary	Both primary NRA withholding and Form 1099 reporting and back-up withholding responsibility assumed	QIA	N/A	N/A	No	W-8IMY	OTC - FFI - QIA: Qualified Intermediary assuming primary Non-Resident Alien (NRA) withholding responsibility and 1099 reporting and backup withholding responsibility
	Sole primary NRA withholding responsibility assumed	QIB	N/A	Yes	No	W-8IMY	OTC – FFI – QIB: Segregated account for FATCA compliant recipients being U.S. specified persons for which payee specific 1099 reporting is requested
	Sole primary NRA withholding responsibility assumed	QIB	N/A	Yes	yes	W-8IMY	OTC – FFI – QIB: Segregated account for FATCA compliant recipients being U.S. specified persons for which payee specific 1099 reporting is requested
	Sole primary NRA withholding responsibility assumed	QIB	N/A	No	No	W-8IMY	OTC - FFI - QIB: Omnibus account for both FATCA non-compliant and compliant recipients being non-U.S. beneficial owners, U.S. exempt recipients and U.S. specified persons in a U.S. Payee Pool
	Neither primary NRA withholding nor Form 1099 reporting and back-up withholding responsibility assumed	QIC	Yes	No	No	W-8IMY	OTC - FFI - QIC: Segregated Account for FATCA non-compliant3 recipients or Segregated account for exclusively FATCA compliant recipients being Non-U.S Beneficial owners, U.S. exempt recipients, or U.S specified persons in a U.S. payee pool.
	Neither primary NRA withholding nor Form 1099 reporting and back-up withholding responsibility assumed	QIC	Yes	No	Yes	W-8IMY	One-Time Certificate – FFI – QIC – NQI : 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
	Neither primary NRA withholding nor Form 1099 reporting and back-up withholding responsibility assumed	QIC	No	Yes	No	W-8IMY	One-Time Certificate - FFI - QIC: Segregated account for FATCA compliant recipients being U.S. specified persons for which payee specific 1099 reporting is requested
	Neither primary NRA withholding nor Form 1099 reporting and back-up withholding responsibility assumed	QIC	No	Yes	yes	W-8IMY	One-Time Certificate - FFI - QIC: Segregated account for FATCA compliant recipients being U.S. specified persons for which payee specific 1099 reporting is requested
	Sole Form 1099 reporting and back-up withholding responsibility assumed	QID	Please contact our Tax Helpdesk				
Non-qualified Intermediary	N/A	NQI	Yes	No	No	W-8IMY	One-Time Certificate - FFI - NQI: Segregated Account for FATCA non-compliant 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
	N/A	NQI	Yes	No	yes	W-8IMY	One-Time Certificate – FFI – QIC – NQI : 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
	N/A	NQI	No	yes	No	W-8IMY	One-Time Certificate – FFI – NQI: Segregated account for FATCA compliant recipients being U.S. specified persons for which payee specific 1099 reporting is requested
	N/A	NQI	No	yes	yes	W-8IMY	One-Time Certificate – FFI – NQI: Segregated account for FATCA compliant recipients being U.S. specified persons for which payee specific 1099 reporting is requested