

Formulaire W-8BEN-E – Champs obligatoires à remplir

Ce document simplifié est produit à titre indicatif, nous vous prions de bien vouloir, le cas échéant vous référer aux instructions officielles disponibles sur le site de l'IRS [irs.gov/pub/irs-pdf/iw8bene.pdf](https://www.irs.gov/pub/irs-pdf/iw8bene.pdf)

Form W-8BEN-E (Rev. Octobre 2021) Department of the Treasury Internal Revenue Service		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) • For use by entities. Individuals must use Form W-8BEN. • Section references are to the Internal Revenue Code. • Go to www.irs.gov/FormW8BEN-E for instructions and the latest information. • Give this form to the withholding agent or payer. Do not send to the IRS.		OMB No. 1545-0021
Do NOT use this form for:				
• U.S. entity or U.S. citizen or resident • A foreign individual • 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) • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) • 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 U.S. income or that is claiming the applicability of section(s) 115(a), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)				
Instead use Form:				
W-9 W-8BEN (Individual) or Form 8233 W-8ECI W-8IMY W-8ECI or W-8EXP W-8IMY				
Part I Identification of Beneficial Owner				
1 Name of organization that is the beneficial owner OBLIGATOIRE		2 Country of incorporation or organization OBLIGATOIRE		
3 Name of disregarded entity receiving the payment (if applicable, see instructions)				
4 Chapter 3 Status (entity type) (Must check one box only):				
<input type="checkbox"/> Simple trust <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Grantor trust <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Corporation <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> International organization <input type="checkbox"/> Partnership <input type="checkbox"/> Foreign Government - Controlled Entity <input type="checkbox"/> Foreign Government - Integral Part <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <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.				
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. <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.)				
<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"/> Participating FFI. OBLIGATOIRE <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XIII). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.				
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). OBLIGATOIRE				
City or town, state or province. Include postal code where appropriate. OBLIGATOIRE		Country OBLIGATOIRE		
7 Mailing address (if different from above)				
City or town, state or province. Include postal code where appropriate.		Country		

Part I – Identification of Beneficial Owner : Information relative au Client (Bénéficiaire effectif)

- Nom complet
- Pays d'immatriculation ou d'établissement
- Si une entité de type 'Transparente' reçoit les revenus, indiquer ici son Nom Complet
- Chapitre 3 – Type d'entité au regard de la réglementation Qualified Intermediary (QI) - **Cocher une seule case**
- Chapitre 4 – Type d'entité au regard de la réglementation FATCA **Cocher une seule case**
- L'adresse complète de la résidence principale/permanente :
 - Ville, Etat/province et code postal,
 - Pays
- L'adresse postale n'est à renseigner qu'en cas d'adresse postale différente de l'adresse de résidence principale indiquée en Ligne 6.

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Part I Identification of Beneficial Owner (continued)

9 U.S. taxpayer identification number (TIN), if required

9a GIIN **UBLIGATOIRE** b Foreign TIN **CFU 463709F** c Check if FTIN not legally required.

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 (TATCA status) of disregarded entity or branch receiving payment

Branch treated as nonparticipating FFI Reporting Model 1 FFI U.S. branch

Participating FFI 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 its 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 The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b 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):

Government Company that meets the ownership and base erosion test

Tax-exempt pension trust or pension fund Company that meets the derivative benefits test

Other tax-exempt organization Company with an item of income that meets active trade or business test

Publicly traded corporation Favorable discretionary determination by the U.S. competent authority received

Subsidiary of a publicly traded corporation No LOB article in treaty

Other (specify Article and paragraph): _____

c 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 rules 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 needs to be eligible for the rate of withholding: _____

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 Check whichever box applies.

I certify that the entity identified in Part I:

- 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.

I certify that the entity identified in Part I:

- 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.

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Part I – Identification of Beneficial Owner : Information relative au Client (Bénéficiaire effectif) (continued)

9.a. Votre numéro GIIN, si vous êtes une institution financière non américaine enregistrée auprès de l'IRS.

9.b. Votre numéro d'identification fiscale de votre pays de résidence mentionné en Ligne 6. (NIF/TIN)

Part III - Claim of Tax Treaty Benefits – Demande de taux réduit/exonération

Les États-Unis ont conclu des conventions fiscales avec un certain nombre de pays étrangers en vertu desquelles les résidents de ces pays sont imposés à un taux réduit ou sont exonérés de l'impôt sur le revenu américain ou retenue à la source américaine sur certains revenus (ex. dividendes, intérêts) ou gains provenant de source américaine.

Les autorités fiscales américaines ("IRS") mettent à disposition sur leur site internet des [tableaux relatifs aux dites conventions](#).

En tant qu'entité non américaine remplissant le formulaire W-8BEN-E, ces tableaux vous aideront à déterminer si une convention existe et en vigueur entre les Etats-Unis et votre pays de résidence (tableau 3) et l'article sur la limitation des avantages ("LOB") et les principaux critères pertinents y relatifs (tableau 4) qui s'applique.

Un conseiller fiscal indépendant est à consulter pour toute question concernant l'admissibilité du client à ces avantages, et auquel cas :

- 14 a. Cocher et Indiquer le pays de résidence fiscale (différent des Etats-Unis)
- 14 b. Cocher cette case ainsi que l'une des 10 propositions vous correspondant.

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Part XXVII Excepted Inter-Affiliate FFI

41 I certify that the entity identified in Part I:

- is a member of an expanded affiliated group;
- does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- does not make withholdable payments to any person other than to members of its expanded affiliated group;
- does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and
- has not agreed to report under Regulations section 1.1471-6(d)(2)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity: _____

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX Certification

Under penalty 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 1441(a) or 1442(c).
- The entity identified 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 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 1445(i), and
- For broker transactions or better 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

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

Sign Here

OBLIGATOIRE Signature of individual authorized to sign for beneficial owner	OBLIGATOIRE Print Name	OBLIGATOIRE Date (MM-DD-YYYY)
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Part IV to Part XXVIII

Ces sections du formulaire représentent les certifications spécifiques relatives au statut FATCA coché en Part I - Ligne 5 de ce formulaire.

Part XXIX - Substantial U.S. Owners of Passive NFFE

Cette section est à remplir si la case Passive NFFE de la Part I - Ligne 5 est cochée, ainsi que la case 40c de la Part XXVI.

Indiquer le nom, l'adresse et l'USTIN de chaque US Controlling person.

Part XXX - Certification

Votre attestation que les informations données sont correctes :

- Cocher la case attestant de votre capacité à signer au nom de l'entité identifiée à la Ligne 1 de ce formulaire
- Signature
- Nom du signataire autorisé
- Date au format américain MM/JJ/AAAA