




Computershare

PO Box 43084

Providence, RI 02940-3084

Within USA, US territories &amp; Canada 888 663 8325

Outside USA, US territories &amp; Canada 201 680 6612

Hearing Impaired (TDD) 201 680 6610

www.computershare.com/ups

Name of Current Shareowner(s)

For UPS Next Day Air:

UPS

c/o Computershare

150 Royall Street, Suite 101

Canton, MA 02021

Address

Computershare Holder Account Number

City, State, Zip

**OR (Either Holder ID or SS# is required)**

Taxpayer Identification Number

## Form 2011 Request for Conversion of Class A Stock to Class B Stock, and Transfer of Ownership

**IRREVOCABLE STOCK CONVERSION** - The undersigned does (do) hereby irrevocably authorize Computershare to surrender UPS Class A shares for conversion into UPS Class B shares and to comply with the instructions set forth below. Class B shares will be deposited in book-entry form through the Direct Registration Profile System ("DRS"). If you are transferring to more than one account, please use a separate form for each transfer. The conversion of UPS Class A shares to UPS Class B shares is a permanent and irreversible transaction. Once UPS Class A shares are converted to UPS Class B shares, they cannot be converted back to UPS Class A shares. Any movement of your book-entry shares to or from your DRS account will be reported to you by a Transaction Advice mailed to you within four business days of the transaction. **NOTE: YOU WILL RECEIVE A CHECK FOR ANY FRACTIONAL SHARES.** For UPS Class A Shareholders - The UPS Class A Direct Transaction Program now allows you to sell your shares at real-time market prices and sell any number of shares you own, no share limit. For complete details, please review the updated prospectus on Computershare's website at [www.computershare.com/ups](http://www.computershare.com/ups) under "Important Information for Owners of Class A Common Stock."

### SECTION 1

#### CONVERTING UPS CLASS A SHARES TO CLASS B AND TRANSFERRING TO A BROKERAGE ACCOUNT?

COMPLETE THE BROKER TRANSFER SECTION ALONG WITH SECTIONS 2, 3 & 4 including the total number of Class A shares you wish to have transferred.

#### BROKER TRANSFER:

☐

Electronically transfer (place the number of shares here) \_\_\_\_\_ UPS Class B book-entry whole shares to the broker & account listed below.

Shareowner Broker/Dealer Account Number

Broker/Dealer Participant Number at DTC

Broker/Dealer Name

### SECTION 2

**Shareowner Instructions:** TRANSFERRING ALL AVAILABLE "BOOK-ENTRY" SHARES? Write "all available shares" below and skip the receipt numbers. PARTIAL TRANSFER? List the number of shares to be transferred below and provide the receipt number(s). TRANSFERRING CERTIFICATED SHARES? Enclose the original certificate(s) and complete the below. **SELLING CLASS B SHARES THROUGH COMPUTERSHARE UPON CONVERSION?** Be sure to also complete the A to B Conversion and Sale Instructions Form located on Page 4. **Failure to provide the required information will result in the rejection of your request.**

The total number of Class A shares you wish to have transferred:

	Receipt/Certificate Numbers	Shares to be Transferred
1		
2		
3		

	Receipt/Certificate Numbers	Shares to be Transferred
4		
5		
6		

☐

If more than 6 lines are required, check the box and continue on page 3.

☐

Check this box if physical certificates are enclosed and list the certificate numbers and/or receipts and total shares to be transferred above.

E 1 6 U P S

U P S



<input type="checkbox"/> No change to the current account registration (NCOO) & address. Skip A - J	<input type="checkbox"/> Joint Tenant with Rights of Survivorship Complete A, B, C & F - J	<input type="checkbox"/> Trust Account (with copy of first & last page of trust agreement enclosed). Complete A - J
<input type="checkbox"/> Individual Account. Complete A, B & F - J	<input type="checkbox"/> Custodian Account. Complete A, B, C & F - J	<input type="checkbox"/> Death/Estate Account (with copy of Court Appointment and death certificate). Complete A - J as applicable
<input type="checkbox"/> Individual Account with Transfer on Death Complete A, B, E & G (I - J if applicable)	State of: <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> Other _____. Complete A - J

<input type="checkbox"/>	Gift	Date of Gift: _____/_____/_____	(Gift date applies to certificates only)
<input type="checkbox"/>	Death	Date of Death: _____/_____/_____	Value per Share: USD _____.__
<input type="checkbox"/>	If none of the above (write NCOO if applicable) or specify the reason for the transfer/conversion:		

\_\_\_\_\_

Name (First, Middle, Last)		Individual	Guardian	Trustee	Executor	Other

Name (first, mi, last)		Joint Holder / Winner / Co-Practitioner / Other (if applicable)

Trust / Estate Name (if applicable)	

[illegible]

Address Number and Street Name / Apt./Unit / P.O. Box

[illegible]

--

[illegible]

State / Province \_\_\_\_\_

--	--	--	--	--	--	--	--

Country

--	--	--	--	--	--	--	--

**IMPORTANT! YOU MUST COMPLETE AND SIGN ALL PAGES FOR THE FORM TO BE VALID. SEE SECTION 4 FOR REQUIRED SIGNATURE(S)**

**SECTION 4****Form 2011**

**Medallion Signature Guarantee is required for transactions involving a change in registration and electronic transfer of UPS Class B shares to a brokerage account. However, if there will be "no changes to the registration and no transfer of shares to a brokerage account" for the Class A shares that are being converted to Class B as an alternative to a Medallion Guarantee, you may provide a notarized signature. See important information and instructions for more information on Medallion Guarantee.**

**Required Signatures: Current Shareholder(s)** – must sign this form and obtain a Medallion Signature Guarantee

**Authorized Signature(s) of Shareholder(s)**

If not shareholder, specify capacity (e.g., Personal Representative/Executor(s)/Administrator(s)/Attorney-in-Fact, etc.)

Signature of current co-owner

Date (mm / dd / yyyy)

Daytime Telephone Number

**Medallion Signature Guarantee (or Notary if Applicable)** Signature of qualified financial institution & affix stamp. The stamp uses high-security green ink. If the ink is not valid your request will be rejected. Important: Notary public signatures are not acceptable for security registration changes and brokerage share transfers.

Date Stamped (mm / dd / yyyy)

Use this space to list additional receipts/certificates:

	Receipt/Certificate Numbers	Shares to be Transferred
7		
8		
9		

	Receipt/Certificate Numbers	Shares to be Transferred
10		
11		
12		

**Information and Instructions**

- Medallion Guarantee Stamp** - a medallion guarantee of a signature on transfer documentation warrants the following: The signature was genuine; the signer was an appropriate person to sign or had actual authority to act on behalf of the appropriate person; and the signer had legal capacity to sign. Each medallion guarantee stamp includes a letter prefix, which signifies the amount of surety coverage that supports the guarantor's guarantee to the issuer and transfer agent. The stamp uses high-security green ink. If the ink is not valid your request will be rejected. In addition, if the value of transfer request exceeds the coverage indicated by the letter prefix, the transaction will be rejected, and the presenter must resubmit with a medallion signature guarantee that covers the amount of the transfer. Note: Signature(s) must be stamped with a Medallion Signature Guarantee by a qualified financial institution, such as a commercial bank, savings bank, U.S. stockbroker and security dealer, or credit union, that is participating in an approved Medallion Signature Guarantee Program.
- This form is to be completed to transfer UPS Class A shares to UPS Class B Shares. No action will be taken unless you validly complete all required information. Should you omit any information, you will be notified by a reject letter that no action has taken place and will be required to complete a new form.
- One UPS Class B share will be issued for each UPS Class A share that you validly request to convert. By converting UPS Class A shares to UPS class B shares, you are exchanging the ten votes that accompany each UPS Class A share to one vote that accompanies each UPS Class B share.
- Hypothecated, enjoined or otherwise Restricted Class A shares cannot be converted to Class B shares.
- Legal Name Change (for ownership changes please complete this form in its entirety).
- Court appointment requirement - certified court appointment of Executor(s)/Administrator(s) must be dated within 60 days.
- Executor/Administrator for Foreign Decedent - Contact Computershare for requirements which may include a Federal Transfer Certificate issued by the Internal Revenue Service (IRS).
- Power of Attorney (POA) original must be signed by the shareholder(s) and dated within 60 days of the transaction. Contact Computershare for POA that doesn't meet this requirement.
- Transfer Reason/ Purpose for Transfer/Cost Basis Data. If this section is not fully completed, all transfers will be treated as Gifts, unless we receive documentation that this is a decedent transfer (i.e. Affidavit of Domicile) in which case the transfer will be treated as an inheritance. We recommend that you consult with your tax advisor regarding the tax implications for each type of transfer.

Date of Sale and Death will default to the date that the transfer is processed unless provided. If we receive documentation (e.g., death certificate) with the transfer instructions, date of death will default to the date indicated in the document. For transfers due to death, the Value per Share is required to determine the cost basis to be applied per beneficiary. For gifts, you have the option of providing a gift date for certificates; if the Gift Date is not provided, it will default to the date that the transfer is processed. For book entry shares, the gift date will always be the date that the transfer is processed. If you select "None of the above," the existing cost basis will be carried over to the new account.

**Important Tax Information:** Under current federal income tax law, UPS shareowners are required by law to provide the Transfer Agent with their correct Taxpayer Identification Number (e.g. their social security number or employer identification number) on a W-9 form or W-8BEN. Shareowners may be subject to a \$50.00 penalty imposed by the Internal Revenue Service (IRS) and any dividends paid to such shareowners by Computershare (as agent for UPS) may be subject to backup withholding.

The Transfer Agent is required to withhold at the IRS mandated applicable percentage rate of any interest and dividends which are paid to UPS shareowners for whom backup withholding applies. Backup withholding is not an additional tax. Persons subject to backup withholding will be allowed to recognize the amount as a payment of tax returns. If withholding results in an overpayment of taxes, a refund may be obtained from the IRS. Certain shareowners, including among others, all corporations and certain foreign individuals are not subject to these backup withholding and reporting requirements. Foreign individuals must submit a statement, signed under penalties of perjury, to the Transfer Agent (a form of which the Transfer Agent will provide upon request) attesting to the individual's exempt status.

**Internet Instructions:** You may certify your Tax Identification Number on the Internet at [www.computershare.com/ups](http://www.computershare.com/ups).

Continues On Next Page

## A to B Conversion and Sale Instructions Form

**To receive sales proceeds/payment in a currency other than the U.S. Dollar (USD) or to receive a USD wire to a bank outside the U.S. or receive Electronic Funds Transfer to a U.S. bank account and/or a check:**

Terms and Conditions of the sale program are available at [www.computershare.com/ups](http://www.computershare.com/ups). After accessing the website go to "Important Information for Owners of Class B Common Stock" to review the following documents:

International Currency and Wire Payment Registration Form

Computershare CIP for UPS Class B Direct Stock Purchase and Dividend Reinvestment Plan

Computershare CIP Supplement for UPS Class B Direct Stock Purchase and Dividend Reinvestment Plan

- You can receive your sales proceeds in certain local currencies electronically through an International wire. This service is subject to additional terms and conditions, currency availability and fees.

You may sell all or a portion of your UPS shares in your Computershare account by accessing your account at [www.computershare.com/ups](http://www.computershare.com/ups) or calling toll-free 1-888-663-8325 in the U.S. or 201-680-6612 for International shareowners. Alternatively, you may submit a written request with your conversion form to sell your UNITED PARCEL SERVICE INC "UPS" Class B shares through the Direct Registration Profile System ("DRS") Sales Facility administered by Computershare Trust Company, N.A., an affiliate of Computershare.

**IMPORTANT – SIGNATURE IS REQUIRED ON THIS PAGE IF YOU ARE REQUESTING COMPUTERSHARE TO SELL YOUR UPS CLASS B SHARES AND/OR UPDATING BANKING INSTRUCTIONS.**

**Number of Class B shares to be sold:** \_\_\_\_\_ **You must either complete the Substitute W-9 or W-8BEN prior to the sale taking place or taxes will be withheld on your sale.**

**Name of Shareholder:** \_\_\_\_\_

**Current Address:** \_\_\_\_\_ **Contact phone number:** \_\_\_\_\_

**City, State, Zip:** \_\_\_\_\_ **Email address:** \_\_\_\_\_

**Name of Currency you want your proceeds paid in other than US Dollars:** \_\_\_\_\_

**SIGNATURE REQUIRED HERE/SIGN HERE TO AUTHORIZE THE ABOVE SALE:** \_\_\_\_\_

**SALES PROCEEDS DISBURSEMENT: (PLEASE SELECT ONLY ONE). IN ADDITION, USE BELOW TO UPDATE OR ADD NEW BANKING INFORMATION.**

☐ **USE CURRENT BANKING DETAILS ON FILE**
☐ **SETUP NEW DIRECT DEPOSIT**
☐ **SETUP NEW WIRE**
☐ **CHECK BY MAIL**

**By signing this form I/we acknowledge that I/we have read the terms and conditions of the International Currency Exchange and International Wire Service Agreements and agree to them and I/we consent to them as well. I/we also agree and consent to using the banking information listed below. In addition, all sales are subject to the Terms and Conditions of the plan document. If you have any questions please refer to the plan document.**

Your Bank Account Information (where funds are to be sent electronically): Consult with your bank for the information you will need to complete this section. A Glossary of Terms and instructions can be found on the International Currency and Wire Payment Registration Form. **The name(s) on your bank account must exactly match the name(s) on your stock account or your request will not be able to be processed and fees may be applied.**

**Important – for international wire transfers**, ensure that your International Bank Account Number (IBAN) and Bank Identifier Code (BIC) and/or Sort/Swift code are correct. An IBAN must match the correct BIC/Sort/Swift code or it will not be processed.

In addition, certain international banks may require additional information in order to receive a wire transfer from the U.S. Please confirm the wire details with your bank.

Canadian Banks require a 9-digit CCC code comprised of a bank code and a transit number. **USE THE BELOW SECTION TO ADD OR UPDATE BANKING INFORMATION:**

Bank Account Number/International Bank Account Number (IBAN): \_\_\_\_\_

Bank Name: \_\_\_\_\_

Bank Address 1: \_\_\_\_\_

Bank Address 2: \_\_\_\_\_

Routing/ABA Number: \_\_\_\_\_

SWIFT/BIC/Sort Code/BSB (This is needed for International wire transfers): \_\_\_\_\_

Bank Local Code (if applicable): \_\_\_\_\_

**Intermediary Bank Information (if applicable):** \_\_\_\_\_

Bank Name: \_\_\_\_\_

Bank Address 1: \_\_\_\_\_

Bank Address 2: \_\_\_\_\_

ABA/SWIFT/BIC/Sort Code/BSB: \_\_\_\_\_

**Continues On Next Page**




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[www.computershare.com/ups](http://www.computershare.com/ups)

Name of Current Shareowner(s)

For UPS Next Day Air:

UPS

c/o Computershare

150 Royall Street, Suite 101

Canton, MA 02021

Address

City, State, Zip

Holder Account Number

Taxpayer Identification Number

Use black ink. Print in CAPITAL letters inside the grey areas as shown in this example.

A B C 1 2 3 X

## Form W-9 Request for Taxpayer Identification Number and Certification

### Dear Shareholder:

Our records indicate that your U.S. Social Security Number or Employer Identification Number is not certified. If this Form W-9 is not completed and returned, your account may be subject to backup withholding at the applicable tax rate on all dividends and sale proceeds. For joint tenant accounts, the TIN provided must belong to the first owner listed above to avoid backup withholding.

### A. Taxpayer Identification Number (TIN)

Enter your TIN for the above registered name and address in the appropriate box. For individuals, this is your Social Security number (SSN). For other entities, it is your Employer Identification Number (EIN). COMPLETE ONLY ONE BOX.

Social Security Number

Employer Identification Number

OR

### B. Federal Tax Classification

Check appropriate box (required); check only **ONE** of the following boxes:

☐ Individual

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/  
Estate

#### Limited Liability Company (LLC) or Partnership, Trust/Estate or other classification

Do not use this form if you are an LLC, or if you are a Partnership, or Trust/estate with any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate. You must complete an IRS Form W-9. This form can be found on the IRS website at [www.irs.gov](http://www.irs.gov).

### C. Exempt Payee Code (if any)

If you are exempt from backup withholding, enter in the Exemptions box, any code that may apply to you. See Exempt payee codes on the back of this form.

Exemption from FATCA reporting code (if any)

**Not Applicable**

(Applies to accounts maintained outside the U.S.)

### D. Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct Taxpayer Identification Number, and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined on reverse).
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct (defined on reverse).

**Certification Instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

Signature of U.S. Person (please  
keep signature within the box)

Date (mm/dd/yyyy)

E 2 8 U W 9



## How to complete this form

### Backup Withholding

The Internal Revenue Service (IRS) requires us to withhold taxes for the applicable rate of backup withholding for U.S. persons without a W-9 tax certification who are not otherwise exempt. Parties acting as disbursement agents must withhold and pay to the IRS the applicable tax rate of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, and royalties. Supplying us with your correct Taxpayer Identification Number (TIN), and signing this form will generally allow you to receive your payments without being subject to backup withholding. Failure to supply your TIN, or supplying us with an incorrect TIN, could result in a \$50.00 penalty being assessed by the IRS.

Receipt of a completed Form W-9 will discontinue backup withholding unless otherwise required.

#### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee
b. So-called trust account that is not a legal or valid trust under state law	The actual owner
5. Sole proprietorship or disregarded entity owned by an individual	The owner
6. Grantor trust filing under Optional Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, including interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1 – An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 – The United States or any of its agencies or instrumentalities other than an account maintained by an FFI
- 3 – A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities
- 4 – A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 – A corporation
- 6 – A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7 – A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 – A real estate investment trust
- 9 – An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 – A common trust fund operated by a bank under section 584(a)
- 11 – A financial institution as defined under section 581
- 12 – A middleman known in the investment community as a nominee or custodian
- 13 – A trust exempt from tax under section 664 or described in section 4947

**Definition of a U.S. Person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations Section 301.7701-7).

**Exemption from FATCA reporting:** If you are submitting this form for an account that is maintained in the United States, you are exempt from FATCA reporting.

**Please return this completed form to the address listed on the first page in the top right corner.**

#### DID YOU KNOW?

You can certify your account online by visiting us at the website on the reverse side of this form. While online, join the thousands of shareholders that have signed up for electronic delivery!



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**For UPS Next Day Air:**

UPS

c/o Computershare

150 Royall Street, Suite 101

Canton, MA 02021

**Name of Beneficial Owner and Mailing Address**

Name

Address

City, State, Zip

Taxpayer Identification Number

Use a black pen. Print in  
CAPITAL letters inside the grey  
areas as shown in this example.

A B C

1 2 3

X

**Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)** (Rev. October 2021) Dept. of U.S. Treasury

OMB No. 1545-1621

**Part I. Identification of Beneficial Owner (see instructions on reverse)**

*The mailing address we have on file is shown above. If your permanent residence address is different than your mailing address, please provide it below.*

Permanent Residence Address (street, apt. or suite no., or rural route)

City or Town/State or Province/Postal Code

Country

U.S. Taxpayer Identification Number (SSN or ITIN), if required (see instructions)

Country of citizenship

Foreign Taxpayer Identification Number (TIN) (see instructions)

Date of birth (mm/dd/yyyy) (see instructions)

Reason foreign taxpayer identification number (TIN) not provided (see instructions)

FTIN not legally required

Other (Provide Reason)

**Part II. Claim of Tax Treaty Benefits (for Chapter 3 purposes only) (see instructions)**

1. Individuals claiming a reduced treaty rate must enter country of residence.

2. Beneficial owners claiming a special withholding rate — if applicable, must complete an IRS Form W-8BEN. See "Special Rates and Conditions" on the back of this form for more information.

9 I certify that the beneficial owner is a resident of the country at right, within the meaning of the income tax treaty between the United States and that country.

Country

**Part III. Certification -- Sign Here**

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 beneficial owner on 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.

Date (mm/dd/yyyy)

Signature of beneficial owner or authorized signatory of beneficial owner

Print name of signer

Capacity in which acting (if form not signed by beneficial owner)

Send form to Computershare. Do not send to the IRS (see reverse for mailing instructions).

E 3 9 U W 8

# Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Section references are to the Internal Revenue Code)

## Do NOT use this form if:

- You are NOT an individual..... W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual ..... W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)..... W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States ..... 8233 or W-4
- You are a person acting as an intermediary ..... W-8IMY

Instead, use Form:

**Note:** If you are a resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

## Purpose of this form:

The United States Internal Revenue Service requires that all non-resident alien investors certify their foreign status by completing Form W-8BEN. A Form W-8BEN is also required to claim, if applicable, a reduced rate of withholding as a resident of a foreign country with which the United States has an income tax treaty. Failure to provide a completed Form W-8BEN may result in the imposition of a U.S. backup withholding tax on all payments to your account.

## Foreign Taxpayer Identification Number (TIN)

If you are providing this Form W-8BEN to document yourself with respect to a financial account that you hold at a U.S. office of a financial institution, provide the Taxpayer Identification Number (TIN) issued to you by your jurisdiction of tax residence unless: You have not been issued a TIN, or the jurisdiction does not issue TINs. If you have not provided your jurisdiction of residence TIN, provide your reason in the box below.

## Date of Birth

If you are providing this Form W-8BEN to document yourself with respect to a financial account that you hold with a U.S. office of a financial institution, provide your date of birth. Use the following format to input your information: MM-DD-YYYY.

## Claim of Treaty Benefits

Enter your country of residence if you qualify as a resident under the terms of the treaty.

## Date

Please date the form in the format (mm/dd/yyyy).

## Signature

If the form is not returned with a signature, the form will be treated as invalid and reportable payments will be subject to backup withholding.

## Special Rates and Conditions

If applicable, a beneficial owner must complete a government issue (IRS) Form W-8BEN and submit such original signed form to us at the address shown below. When completing the IRS Form W-8BEN, be sure to include the information required by Part II, Line 10 on such form. This form can be found on the IRS website [www.irs.gov](http://www.irs.gov). An example of a beneficial owner who might qualify for a special rate under the treaty is claiming a special rate applicable to dividends based on ownership of a specific percentage of stock.

## Permanent Residence Address

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you do not have a tax residence in any country, your permanent residence is where you normally reside.

## Country of Citizenship

Enter your country of citizenship. If you are a dual citizen, enter the country where you are both a citizen and a resident at the time you complete this form. If you are not a resident in any country in which you have citizenship, enter the country where you were most recently a resident.

## Reason Foreign Taxpayer Identification Number (TIN) Not Provided

If foreign Taxpayer Identification Number (TIN) is not provided, you must enter a reason.

## U.S. Taxpayer Identification Number (TIN)

If applicable, enter your U.S. Social Security Number or your U.S. Individual Taxpayer Identification Number. Do not enter your Canadian Social Insurance Number or your Australian Tax File Number.

## Capacity in which acting

If this form is completed by an agent acting under a duly authorized Power of Attorney, the form must be accompanied by the Power of Attorney in proper form or a copy thereof.

## Joint Ownership

**Each beneficial owner of a joint account must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.**

**Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)** (Rev. October 2011) Dept. of U.S. Treasury

**Part I. Identification of Beneficial Owner (see instructions on reverse)**

The mailing address we have on file is shown above. If your permanent residence address is different than your mailing address, please provide it below.

Permanent Residence Address (street, apt. or suite no., or rural route) City or Town/State or Province/Postal Code Country

U.S. Taxpayer Identification Number (SSN or TIN), if required (see instructions) Country of citizenship

Foreign Taxpayer Identification Number (TIN) (see instructions)

Date of birth (mm/dd/yyyy) (see instructions) Reason foreign taxpayer identification number (TIN) not provided (see instructions)

**Part II. Claim of Tax Treaty Benefits (for Chapter 3 purposes only) (see instructions)**

1. Individuals claiming a reduced treaty rate must enter country of residence.

2. Beneficial owners claiming a special withholding rate, if applicable, must complete an IRS Form W-8BEN. See "Special Rates and Conditions" on the back of this form for more information.

3. I certify that the beneficial owner is a resident of the country at right, within the meaning of the income tax treaty between the United States and that country.

**Part III. Certification - Sign Here**

Under penalties of perjury, I declare that I am the beneficial owner of the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes.

I am the beneficial owner of the income or proceeds.

The form is being completed by an authorized agent acting on my behalf.

The person named on line 1 of this form is a resident of the country shown on line 3 of this form (if any) within the meaning of the income tax treaty between the United States and that country.

For further instructions or to learn more, the beneficial owner is urged to consult 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 deduct or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form when 30 days of any certification made on this form become incorrect.

Date (mm/dd/yyyy) Signature of beneficial owner or authorized signatory of beneficial owner Print name of signer

Capacity in which acting (if form not signed by beneficial owner)

USA 39UW8 COY

Please do not submit any other maintenance or financial requests within the envelope provided.

Return your completed form in the enclosed envelope or mail to Computershare Tax Operations, PO Box 43084, Providence, RI 02940-3084, USA

## DID YOU KNOW?

You can certify your account online by visiting us at the website on the reverse side of this form. While online, join the thousands of shareholders that have signed up for electronic delivery!