

**FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT OF 1980 (FIRPTA)
US REAL PROPERTY INTEREST (“USRPI”) WITHHOLDING CERTIFICATION**

PARTICIPANT NAME: _____
PARTICIPANT NUMBER: _____
TRANSACTION / EVENT NAME: _____
CUSIP _____
PAYMENT DATE: _____

**WITHHOLDING CERTIFICATION
DUE DATE:** _____

*I hereby certify that the shares certified as owned by holder(s) that qualify for the 10% Exception, were held by beneficial owners that did not own or were not treated as owning under Section 897(c)(6)(C) , more than 10% of the stock at any time during the 1 year period ending on the payment date listed above.

**Number of shares to be treated as a Capital Gain subject to 21%.
Reported on Form 1042-S under Income code 24
Qualified Investment Entity (QIE)**

**Number of shares certified as owned by holders who
qualify for “10% Exception” which is not subject to
withholding***

Note: Please verify your aggregate share amount above matches to your total entitlement for this transaction. If the aggregate share amount above is greater than your entitlement, then this withholding statement will be invalid. If the aggregate share amount is less than your entitlement, then the remaining difference will be treated as Capital Gains.

This withholding certification is provided in accordance with the requirements of Treas. Reg. Section 1.1445-1. This forms an integral part of the Form W-8 and the penalties of perjury statement provided on the Form W-8 provided by Participant.

Signature of Authorized Person: _____
Name of Signatory: _____
Title/Position of Signatory: _____
Date Signed: _____