These instructions are informational and technical in nature – their purpose is to help complete the fields of Form W-8BEN correctly. They do not constitute tax or legal advice and they do not replace the official IRS instructions for Form W-8BEN, which remain the only binding source. The person submitting the form is responsible for the accuracy and completeness of the information provided in it. Should any doubts arise as to your own tax position, in particular your tax residence or your entitlement to the rate provided for under a double tax treaty, we recommend that you contact your own tax adviser.

Instructions for completing Form W-8BEN

1. Part I. Identification of Beneficial Owner

1. Name of individual who is the beneficial owner

The shareholder's first name and surname, exactly as they appear in the identity document. No titles or abbreviations.

2. Country of citizenship

Select the country of citizenship from the drop-down list. This field refers to citizenship, not to tax residence.

Email

The shareholder's e-mail address. The confirmation of submission will be sent to this address.

3. Permanent residence address

The address of residence for tax purposes.

- Select the **Country** first - the remaining address fields are unlocked only after that.
- **Street Address**: street, building number and apartment number.
- **City**: town or city.
- **State or Province**: province or region, if the list makes it available.
- **Postal Code**: postal code (for Poland, in the 00-000 format).

Do not enter a post office box (*P.O. box*) or an address held on behalf of another person (*in-care-of*). The address must be the actual address of residence.

4. Mailing address

If the mailing address is the same as the address of residence, it is sufficient to tick **Check if mailing address is the same as residence**. The remaining fields are then left empty.

5. Social Security Number or ITIN, if required

To be left blank by individuals who do not hold a US tax identification number.

6a. Foreign Tax ID

Enter the domestic tax identification number (for shareholders resident in Poland, the PESEL number).

6b. Check if FTIN not legally required

Do not tick - the tax identification number has been entered in field 6a.

7. Reference number(s)

Leave blank.

8. Date of birth

The date of birth in the **YYYY-MM-DD** format (for example 1980-03-07).

2. Part II. Declaration of residence for tax treaty purposes

Line 9

Select the relevant country from the drop-down list (for example **Poland**). This is a declaration that the shareholder is a tax resident of that country within the meaning of the double tax treaty concluded with the United States.

Line 10

Leave entirely blank. Do not complete fields 10a, 10b or 10c, nor the explanatory field below them.

3. Part III. Signature and certification

Read the certification before signing. The shareholder confirms, under penalties of perjury, that the information provided is true, that the shareholder is not a US person and that the shareholder is a resident of the country indicated in line 9.

- **Signature of beneficial owner**: the signature must be drawn by hand in the signature field - with a mouse or with a finger on a touch screen.
- **Name of signer**: the first name and surname of the person signing, identical to line 1 of Part I.

The form is signed by the shareholder in person. Signature by an attorney requires the capacity in which the attorney acts to be indicated and a power of attorney to be provided.

4. Most common errors

Error	Consequence
Completing line 10 in Part II	Form returned for correction
Entering the tax identification number in field 5 instead of 6a	Incorrect identification of the taxpayer
Ticking field 6b although a tax identification number was entered in 6a	Contradiction within the form
A P.O. box address, or an in care of address other than the address of residence	Form invalid
Name in the Name of signer field different from line 1	Form invalid