

Form **W-8BEN**

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding**

(Rev. February 2006)  
Department of the Treasury  
Internal Revenue Service

Section references are to the Internal Revenue Code. See separate instructions.  
Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do not use this form for:**

**Instead, use Form:**

- A U.S. citizen or other U.S. person, including a resident alien individual - - - - - W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States - - - - - W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) - - - - - W-8ECI or W-8IMY
- A foreign issue, foreign tax-exempted, or foreign tax-exempted trust (see instructions) - - - - - W-8IMY
- A foreign private individual claiming the income is not effectively connected with the conduct of a trade or business in the United States (see instructions) - - - - - W-8IMY

**Note:** These entities should use Form W-8 if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

A person acting as an intermediary - - - - - W-8IMY  
**Note:** See instructions for additional exceptions.

**Part I Identification of Beneficial Owner** (See instructions.)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization  
**Sweden**

3 Type of beneficial owner:  
 Individual  
 Corporation  
 Disregarded entity  
 Partnership  
 Simple trust  
 Grantor trust  
 Complex trust  
 Estate  
 Government  
 Central bank of issue  
 Private foundation

4 Permanent residence address (street, no., or rural route). Do not use a P.O. box or in-care-of address.  
 City or town, state or province  
**Stad / By inkl. postnummer**  
 Country (do not abbreviate)  
**Sweden**

5 Mailing address (if different from above)  
 City or town, state or province. Include postal code where appropriate.  
 Country (do not abbreviate)

6 U.S. TIN (see instructions)

7 Foreign tax identifying number, if any (optional)  
 SSN or ITIN  EIN

**Part II Claim of Tax Treaty Benefits** (if applicable)

9 I certify that (check all that apply):  
 a  The beneficial owner is a resident of **Sweden** within the meaning of the income tax treaty between the United States and that country.  
 b  If required, the U.S. tax identification number is stated on line 6 (see instructions).  
 c  The beneficial owner provides the item (or items) of income for which the treaty benefits are claimed, and, if applicable, the treaty provision dealing with limitation on benefits (see instructions).  
 d  The beneficial owner is not an individual, is claiming treaty benefits for 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).  
 e  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 9a above to claim a \_\_\_\_\_% rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the reasons the beneficial owner meets the terms of the treaty article: \_\_\_\_\_

**Part III Notional Principal Contracts**

11  I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

**Part IV Certification**

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:  
 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.  
 2 The beneficial owner is not a U.S. person.  
 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) a partnership's effectively connected income, or (c) a partner's share of a partnership's effectively connected income.  
 4 For broker transactions or barter exchanges, the beneficial owner is not a person as defined in the instructions.  
 Furthermore, I authorize this form to be provided to any withholding agent, broker, or other person in receipt, or custody of the income of which I am the beneficial owner or beneficial owner.

**Sign Here**

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting