

## Global Stock Plan Services Form W-8 BEN: Additional Documentation Certificate

INDIVIDUAL NAME

<b>You MUST complete this box with either Global ID or PUID:</b>	<b>Company</b>	
<input type="checkbox"/> Global ID # (9 digits) or <input type="checkbox"/> PUID # (up to 12 Alphanumeric digits)	Company Name	Stock Symbol
		Plan Number

Our records indicate that you are a nonresident alien (referred to as a non-U.S. client) as defined for purposes of U.S. tax law. If you have a joint account, our records indicate that all parties to the account are nonresident aliens. If you have completed Form W-8BEN and have indicated to us (or our account information otherwise shows) that either: (1) you have a permanent residence, legal or mailing address in the United States, or (2) you have a current telephone number in the United States and no telephone number outside the United States, then you must complete this form.

In order to ensure that the minimum applicable U.S. tax is withheld, please complete the following explanation and return this letter to your Morgan Stanley branch office.

I certify that one of the following seven conditions has been met (please check the appropriate box):

1. ☐ I am a student at a U.S. educational institution and I hold the appropriate visa. (e.g. F, J, M, or Q visas)
2. ☐ I am a teacher, trainee, or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program, and I hold the appropriate visa. (e.g. J or Q visas)
3. ☐ I am a foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the United States. (e.g. A visa)
4. ☐ I am the spouse or unmarried child under the age of 21 years of one of the persons described directly above.
5. ☐ I do not meet the substantial presence test found in Section 301.7701(b)-1(c) of the U.S. Treasury Regulations (or IRS Publication 515 or 519), based on the three-year period calculation I have completed below:

A: I was physically present in the U.S. \_\_\_\_\_ days this current calendar year. (example: 2014)

A1: This number multiplied by 1 = \_\_\_\_\_.

B: I was physically present in the U.S. \_\_\_\_\_ days in the first preceding calendar year. (example: 2013)

B1: This number multiplied by 0.333 (1/3rd) = \_\_\_\_\_.

C: I was physically present in the U.S. \_\_\_\_\_ days in the second preceding calendar year. (example: 2012)

C1: This number multiplied by 0.1667 (1/6th) = \_\_\_\_\_.

(CALCULATION: Number of days in A1 + B1 + C1 = \_\_\_\_\_. If this number (excluding any fractional day in the calculation above) equals or exceeds 183 days, and the number in A1 was 31 days or more, then you have met the "substantial presence test" and must provide either a Form W-9 as a resident alien, or another "Acceptable Explanation" listed here.)

GLOBAL STOCK PLAN SERVICES FORM W-8 BEN:  
ADDITIONAL DOCUMENTATION CERTIFICATE  
(02/2020) GSPWLOE

6. ☐ I certify by either attaching a completed IRS Form 8840 or completing the following section below that I have met the “closer connection exception” described in Section 301.7701(b)-2 of the U.S. Treasury Regulations. Link to IRS Form 8840: <http://www.irs.gov/pub/irs-pdf/f8840.pdf>

**Closer Connection Exception IRS Regulation §301.7701(b)-2**

☐ All of the following apply (**must check and provide name of foreign country**):

- I have been present in the U.S. for fewer than 183 days in the current year.
- During the current year I have a closer connection with the following foreign country where I maintain my tax home:  
\_\_\_\_\_ (**provide name of foreign country**)
- I have not personally applied, or taken other affirmative steps to change my status to that of a permanent resident of the U.S. during the current year nor do I have an application pending for adjustment of status during the current year.

The following facts demonstrate my closer connection with the foreign country listed as my tax home above (**Check all that apply**):

- ☐ It is the location of my permanent home.
- ☐ It is where my family is located.
- ☐ It is where my personal belongings, such as automobiles, furniture, clothing and jewelry owned by me and my family are located.
- ☐ It is the location of social, political, cultural or religious organizations with which I have a current relationship.
- ☐ It is where I conduct my routine personal banking activities.
- ☐ It is where I conduct business activities.
- ☐ It is where I hold a driver’s license.
- ☐ It is where I vote.
- ☐ It is the country of residence I designate on official forms and documents.

Provide one of the following forms of ID as confirmation of your nonresident status:

☐ Passport   ☐ Government ID

Please sign this letter in the space provided and return it to us at your earliest convenience.

Acknowledgement: I/we declare to the best of my/our knowledge, this information is correct and complete.

\_\_\_\_\_  
INDIVIDUAL NAME (PLEASE PRINT OR TYPE)

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE (MM/DD/YYYY)

Please mail or fax documents to:

**Fax No.: +1-614-467-4471**

**(by regular mail)**

**Morgan Stanley, Global Stock Plan Services  
P.O. Box 182616, Columbus, OH 43218-2616**

**(by overnight courier)**

**Morgan Stanley, Global Stock Plan Services  
4343 Easton Commons, Suite 300, Columbus, OH 43219**