

**INSTRUCTIONS:** In order to validate the non- U.S. tax status claimed on your Form W-8, BBA is required to review and has reviewed the information it holds in respect of your account(s) for U.S. connections. As a result, we have identified information which requires your further written explanation to explain U.S. addresses noted within your Form W-8 or other file data.

If you are a non-U.S. Person, please complete the appropriate section below to provide an explanation for the U.S. connection(s) identified for your account. If alternatively you determine that you are a U.S. person (i.e., U.S. citizen, U.S. resident or a U.S. entity), please do not complete this form and instead, contact BBA to provide you with an IRS Form W-9, Request for Taxpayer Identification Number and Certification. ***Please consult your tax adviser if you have questions about your U.S. or non-U.S. tax status.***

Account holder |  
Payee name

## Instructions for Completion of Written Explanations

### Explanation of U.S. Mailing Address(es)

A U.S. Mailing address(es) has (have) been found related to your account. Please provide an explanation for the U.S. address(es) (please check the appropriate box)

- The U.S. address is a secondary residence (e.g., a vacation home)
- The U.S. address is that of a business that I own
- The U.S. address is that of my financial or legal advisor
- The address is that of a U.S. addressee that forwards mail to my non-U.S. address to ensure more reliable/secure delivery
- Other (please specify below)

### Explanation of U.S. Residence Address

As I have certified on my Form W-8, I am not a citizen or resident of the United States or other U.S. person for purposes of U.S. tax law. However, I have a residence address in the United States because I certify that I am (please check the appropriate box):

- A student at a U.S. educational institution temporarily present in the U.S. under an "F", "J", "M", or "Q" visa
- A teacher, trainee or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program temporarily present in the U.S. under a "J" or "Q" visa
- A foreign individual assigned to a diplomatic post or position at a consulate or embassy; or a full-time employee of an international organization temporarily present in the U.S.:
- A spouse, or an unmarried child under the age of 21 years, of a student, teacher, trainee, intern, diplomat or international organization employee described above



# Form W8 – Written Explanations of U.S. Address

(Consulte a página 3 para instruções de preenchimento em Português)

c Other (please specify below)

I have provided, or will provide, BBA with any other documentation requested by you to support my claim of non-U.S. status .

## Declaration of non U.S. status

Under penalties of perjury, I certify that although I have the connection(s) indicated above with the United States, for the reason(s) indicated on this form, I am not a U.S. Person for U.S. tax purposes.

I agree to provide BBA with any document requested by BBA to support my status as non-U.S. Person for U.S. tax purposes. I acknowledge that I must inform BBA within 30 days in the event of a change in circumstance impacting my status as a non-U.S. Person. If my status changes to that of a U.S. person, I agree to provide BBA within 30 days of that change an IRS Form W-9 and any other document requested by BBA relating to that status.

**By signing this form, I also acknowledge and agree that BBA has no liability in respect of any of my tax obligations and/or any legal and/or tax advice provided to me by third parties.**

Please print name, sign and date below:

Print Name	Signature	Date (MM/DD/YYYY)