STEP BY STEP

completing a W-8BEN form for an Investment Club

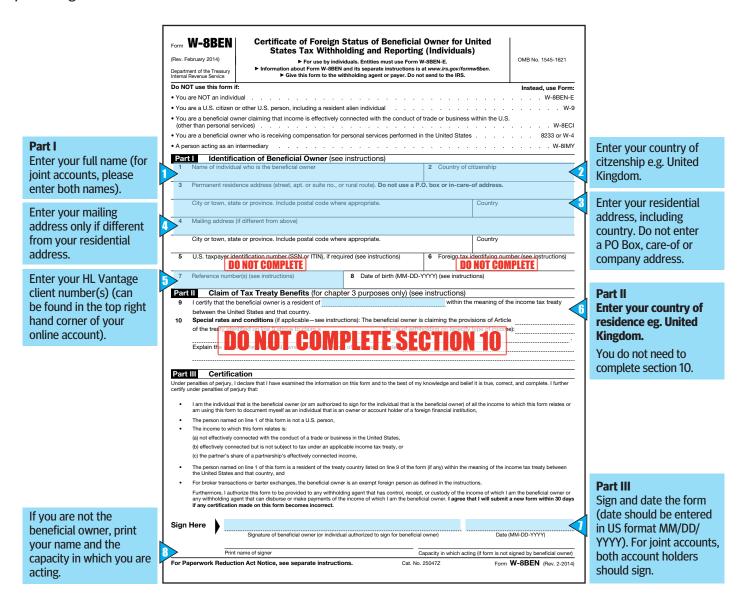
Please complete this form to buy shares listed in the United States, and to receive dividends and interest from US and Canadian shares at reduced rates of tax.

This form is for investors who are not US persons. If you are classed as a US person, please see **www.hl.co.uk/usshares** for further information.

Your W8-BEN form is valid for three calendar years after the year in which it is signed. We will contact you when your form nears expiry.

Each member of the investment club is required to complete a separate W-8BEN form. You should also supply a covering letter listing all current members and their respective dates of birth.

Please ensure you return the original form containing a "wet" signature – we cannot accept photocopies or computerprinted signatures.



For guidance on completing this form for other types of accounts, please go to **www.hl.co.uk/usshares**. Please contact our helpdesk on **0117 900 9000** if you require any assistance.

Form W-8BEN

(Rev. February 2014)

Department of the Treasury Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

► For use by individuals. Entities must use Form W-8BEN-E.

► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NO	OT use this form if:			Instead, use Form:	
• You	are NOT an individual			W-8BEN-E	
• You	are a U.S. citizen or other U.S. person, including a resider	nt alien individual		W-9	
	are a beneficial owner claiming that income is effectively er than personal services)				
• You	are a beneficial owner who is receiving compensation for	personal services performed	I in the United States	s 8233 or W-4	
• A pe	rson acting as an intermediary			W-8IMY	
Par	Part I Identification of Beneficial Owner (see instructions)				
1	Name of individual who is the beneficial owner		2 Country of citizenship		
3	Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.				
	City or town, state or province. Include postal code where appropriate.			Country	
4 Mailing address (if different from above)					
	City or town, state or province. Include postal code where appropriate.			Country	
5	U.S. taxpayer identification number (SSN or ITIN), if req	uired (see instructions)	6 Foreign tax i	dentifying number (see instructions)	
7	Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)			
Part	II Claim of Tax Treaty Benefits (for chap	oter 3 purposes only) (se	ee instructions)		
9					
between the United States and that country.					
10	Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article				
	of the treaty identified on line 9 above to claim a % rate of withholding on (specify type of income):				
	Explain the reasons the beneficial owner meets the term	ns of the treaty article:			
Part	III Certification				
	penalties of perjury, I declare that I have examined the information	on this form and to the best of r	ny knowledge and belie	f it is true, correct, and complete. I further	
certify i	under penalties of perjury that:				
•	I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,				
•	The person named on line 1 of this form is not a U.S. person,				
•	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) effectively connected but is not subject to tax under an applicable income tax treaty, or					
	(c) the partner's share of a partnership's effectively connected income,				
•	The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and				
•	For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.				
	Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.				
Sign	Here				
	Signature of beneficial owner (or individual	ual authorized to sign for benefic	ial owner)	Date (MM-DD-YYYY)	
	Print name of signer		Capacity in which actir	ng (if form is not signed by beneficial owner)	