

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 NOT use this form if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- A person acting as an intermediary W-8IMY

Instead, use Form:**Part I Identification of Beneficial Owner (see instructions)****1** Name of individual who is the beneficial owner**Name****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.****International Address**

City or town, state or province. Include postal code where appropriate.

Country

4 Mailing address (if different from above)**Local Address**

City or town, state or province. Include postal code where appropriate.

Country

United States of America

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)**6** Foreign tax identifying 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 chapter 3 purposes only) (see instructions)****9** I certify that the beneficial owner is a resident of **(see reverse)** within the meaning of the income tax treaty 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 terms of the treaty article: _____

Part III 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:

- 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 authorized to sign for beneficial owner)

Date (MM-DD-YYYY)**Print name** of signer

Capacity in which acting (if form is not signed by beneficial owner)

Instructions for Part II

Line 9. If you are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty for payments subject to withholding under chapter 3, identify the country where you claim to be a resident for income tax treaty purposes. For treaty purposes, a person is a resident of a treaty country if the person is a resident of that country under the terms of the treaty. A list of U.S. tax treaties is as follows:

Armenia	India	Philippines
Australia	Indonesia	Poland
Austria	Ireland	Portugal
Bangladesh	Israel	Romania
Barbados	Italy	Russia
Belgium	Jamaica	Slovak Republic
Bulgaria	Japan	Slovenia
Canada	Kazakhstan	South Africa
China, People's Republic of	Korea, Republic of (South)	Spain
Cyprus	Latvia	Sri Lanka
Czech Republic	Lithuania	Sweden
Denmark	Luxembourg	Switzerland
Egypt	Malta	Thailand
Estonia	Mexico	Trinidad and Tobago
Finland	Morocco	Tunisia
France	Netherlands	Turkey
Germany	New Zealand	Ukraine
Greece	Norway	United Kingdom
Hungary	Pakistan	Venezuela
Iceland		

Note: If you are not a resident of one of the countries listed above, you will be subject to a 30% withholding on any dividends earned from MITFCU.

If you are a resident of a country not listed above, and you believe your country does hold an applicable tax treaty with the U.S., please consult Publication 901 from the Internal Revenue Service of the United State Government. (<http://www.irs.gov/publications/p901/index.html>)