

<b>INCOME TAX TREATY FOR ROYALTY PAYMENTS</b>		
<i>Form W-8BEN must include U.S. SSN/ITIN or EIN or Foreign TIN for treaty benefits</i>		
<i>* Treaty rate is reduced, not 0%</i>		
<i>(a) Treaty for royalty contains different withholding rates for different type of royalties. Must complete W-8BEN, section 10, Part II</i>		
<i>Country</i>	<i>Royalty Article</i>	<i>Reduced Treaty % Rate</i>
Australia	12* (a)	5
Austria	12 (a)	0
Bangladesh	12*	10
Barbados	12*	5
Belgium	12	0
Bulgaria	12*	5
Canada	XII (a)	0
China	11*	10
Cyprus	14	0
Czech Republic	12 (a)	0
Denmark	12	0
Egypt	13* (a)	15
Estonia	12* (a)	10
Finland	12 (a)	0
France	12 (a)	0
Germany	12	0
Greece	VII	0
Hungary	11	0
Iceland	14	0
India	12* (a)	15
Indonesia	13*	10
Ireland	12	0
Israel	14* (a)	10
Italy	12 (a)	0
Jamaica	12*	10
Japan	12	0
Kazakhstan	12*	10
Korea	14* (a)	10
Latvia	12*(a)	10
Lithuania	12*(a)	10
Luxembourg	13	0
Malta	12	10
Mexico	12*	10
Morocco	12*	10
Netherlands	13	0
New Zealand	12*	5
Norway	10	0
Pakistan	VIII	0
Philippines	13*	15
Poland	12*	10
Portugal	13*	10
Romania	12*(a)	10
Russia	12	0
Slovak Republic	12(a)	0
Slovenia	12*	5
South Africa	12	0
Spain	12*(a)	5
Sweden	12	0
Sri Lanka	12*(a)	10
Switzerland	12	0
Thailand	12*(a)	5
Trinidad & Tobago	14(a)	0

<i>Country</i>	<i>Royalty Article</i>	<i>Reduced Treaty % Rate</i>
Tunisia	12*(a)	15
Turkey	12*(a)	0
CIS--		
Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Turkmenistan, Tajikistan, Uzbekistan	III	0
Ukraine	12*	10
United Kingdom	12	0
Venezuela	12*(a)	10