

# Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Department of the Treasury  
Internal Revenue Service

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

**Instead, use Form:**

- A U.S. citizen or other U.S. person, including a resident alien individual ..... W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States ..... W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) ..... W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) ..... W-8ECI or W-8EXP

**Note:** These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary ..... W-8IMY

**Note:** See instructions for additional exceptions.

**Part I Identification of Beneficial Owner (See instructions.)**

1. Name of individual or organization that is the beneficial owner <b>Red Gate Software Ltd</b>		2. Country of Incorporation or organization <b>United Kingdom</b>	
3. Type of beneficial owner <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple Trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International Organization <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation			
4. Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> <b>1st &amp; 2nd Floors, Newnham House, Cambridge Business Park</b>			
City or town, state or province. Include postal code where appropriate. <b>Cambridge, CB4 0WZ</b>		Country (do not abbreviate) <b>United Kingdom</b>	
5. Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate		Country (do not abbreviate)	
6. U.S. taxpayer identification number, if required (see instructions) 980467324 EIN <input type="checkbox"/> SSN or ITIN <input checked="" type="checkbox"/>		7. Foreign tax identifying number, if any (optional) <b>GB 733 599 305</b>	
8. Reference number(s) (see instructions)			

**Part II Claim of Tax Treaty Benefits (if applicable)**

9. I certify that (check all that apply)

- a.  The beneficial owner is a resident of **United Kingdom** within the meaning of the income tax treaty between the United States and that country.
- b.  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions)
- c.  The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d.  The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions)
- e.  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10. **Special rates and conditions** (if applicable – see instructions): The beneficial owner is claiming the provisions of Article **seven** of the treaty identified on line 9a above to claim a **0 %** rate of withholding on (specify type of income): **Business Profits**

Explain the reasons the beneficial owner meets the terms of the treaty article **Red Gate Software Ltd pay corporation tax on business profits in the UK and are therefore exempt from withholding tax under the USA/UK income tax treaty to avoid the double taxation of business income (Permanent address as above Part I,4 – Software provider)**

**Part III Notional Principal Contracts**

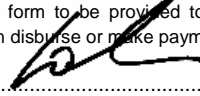
11.  I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

**Part IV 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates
- The beneficial owner 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transaction 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.

Sign Here ▶  **03-09-2010** **Credit Control**  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting