Reference Id: A02379001ZV4XOWJFY8

Form **W-8BEN**

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

SUBSTITUTE (Rev. October 2021)

Do NOT 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 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 United States (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
• You are a person acting as an intermediary	W-8IMY

Part I Identification of Beneficial Owner

1 Name of individual who is the beneficial owner: MORENO BIGNOTTI

2 Country of citizenship: Italy

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: BS Manerba del Garda 25080

Country: Italy

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 required

6 Foreign tax identifying number: XXXXXXXXXXXX312B

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only)

7 I certify that the beneficial owner is a resident of Italy within the meaning of the income tax treaty between the United States and that country.

8 **Special rates and conditions** (if applicable): The beneficial owner is claiming the provisions of Article and paragraph Article and paragraph 12(3)

of the treaty identified on line 7 above to claim a 0.0 % rate of withholding on (specify type of income): Copyright Royalties.

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:

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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
  - (a) income not effectively connected with the conduct of a trade or business in the United States;
  - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
  - (c) the partner's share of a partnership's effectively connected taxable income; or
  - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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.**

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. individual and, if applicable, obtain a reduced rate of withholding.

Sign Here

☑ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Moreno Bignotti — Signature of beneficial owner (or individual authorized to sign for beneficial owner)

04-13-2026 — Date (MM-DD-YYYY)

Moreno Bignotti — Print name of signer