



Beneficial Ownership  
Information

# Beneficial Ownership Information Report

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## Filing Instructions

Financial Crimes Enforcement Network  
U.S. Department of the Treasury  
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**Disclaimer:** These filing instructions are explanatory only and do not supplement or modify any obligations imposed by statute or regulation. FinCEN may also revise these filing instructions to clarify or update content. For additional and latest information, consult [www.fincen.gov/boi](http://www.fincen.gov/boi).

## I. Who, What, When of Beneficial Ownership Information Reporting Requirements

The Corporate Transparency Act requires certain types of U.S. and foreign entities to report beneficial ownership information to the Financial Crimes Enforcement Network (FinCEN), a bureau of the U.S. Department of the Treasury. Beneficial ownership information is information about the entity, its beneficial owners, and in certain cases its company applicants. Beneficial ownership information is reported to FinCEN through Beneficial Ownership Information Reports (BOIRs).

FinCEN's website includes guidance about the beneficial ownership information reporting requirements on its [beneficial ownership information webpage](#). FinCEN's [Small Entity Compliance Guide](#) explains who must report, what they must report, and when they must report. The Guide includes interactive flowcharts, checklists, and other aids to help determine whether an entity needs to file a BOIR with FinCEN, and if so, how to comply with the reporting requirements. More information on where to look in the [Small Entity Compliance Guide](#) is provided below.

### WHO

An entity is required to report beneficial ownership information if it is a “reporting company” and does not qualify for an exemption. Chapter 1 of FinCEN's [Small Entity Compliance Guide](#) may assist in determining whether an entity qualifies for an exemption.

### WHAT

Beneficial ownership information is information about an entity, its beneficial owners, and, in certain cases, its company applicants. The person submitting beneficial ownership information to FinCEN must certify that the information is true, correct, and complete. The specific information required is described in these instructions and in Chapter 4 of FinCEN's [Small Entity Compliance Guide](#). To learn more about how to identify beneficial owners, review Chapter 2 of FinCEN's [Small Entity Compliance Guide](#). To learn more about the reporting requirements for and how to identify company applicants, review Chapter 3 of FinCEN's [Small Entity Compliance Guide](#).

## WHEN

FinCEN will begin accepting BOIRs electronically through its secure filing system January 1, 2024. FinCEN will not accept BOIRs prior to January 1, 2024.

If a reporting company already exists as of January 1, 2024, it must file its initial BOIR by January 1, 2025. If a reporting company is created or registered to do business in the United States on or after January 1, 2024 and before January 1, 2025, it must file its initial BOIR within 90 days after receiving actual or public notice that its creation or registration is effective. If a reporting company is created or registered to do business in the United States after January 1, 2025, then it must file its initial BOIR within 30 days after receiving actual or public notice that its creation or registration is effective.

If there is any change to the required information about a reporting company or its beneficial owners in a BOIR that a reporting company filed, the reporting company must file an updated BOIR no later than 30 days after the date on which the change occurred.

If the reporting company identifies an inaccuracy in a BOIR that the reporting company filed, the reporting company must correct it no later than 30 days after the date the reporting company became aware of the inaccuracy or had reason to know of it.

More information about reporting timelines may be found in Chapter 5 and Chapter 6 of FinCEN's [Small Entity Compliance Guide](#).

The rest of these filing instructions explain where and how to report beneficial ownership information to FinCEN by filing a BOIR

## II. Where to Report Beneficial Ownership Information

Reporting companies may complete BOIRs electronically by accessing the BOI E-Filing portal at <https://boiefiling.fincen.gov> (accessible beginning on January 1, 2024).

The E-Filing portal permits a reporting company to choose one of the following filing methods to submit a BOIR:

- Upload finalized PDF version of BOIR and submit online.
- Fill out Web-based version of BOIR and submit online.

A reporting company may submit its BOIR through either of these methods, both of which require the filing to be done online as BOIRs cannot be mailed or faxed to FinCEN. In each case, the person who submits a BOIR will need to provide their name and email address to FinCEN.

The person who submits a BOIR will receive confirmation of submission when a BOIR is accepted by FinCEN.

The E-Filing submission guides for both PDF and web-based versions of the BOIR may assist in submitting completed BOIRs to FinCEN. To access these guides, go to <https://boiefiling.fincen.gov> and select Help.

FinCEN also offers system-to-system BOIR transmission via secure Application Programming Interface (API) for those, including third-party service providers, who are interested in automating the BOIR filing process.

### III. How to Report Beneficial Ownership Information

Report beneficial ownership information to FinCEN by filing a true, correct, and complete BOIR. This section includes specific recommendations and instructions to assist in reporting beneficial ownership information to FinCEN by filing a BOIR.

#### a. Recommendations for Successful Filings

##### 1. Complete Filings

BOIRs must be complete before they can be filed with FinCEN. FinCEN will not accept a BOIR if any items marked with a red asterisk (\*) are blank.

NOTE: Filers must provide information in EVERY field marked with the \* symbol in ALL CIRCUMSTANCES. Filers must also provide information in all fields not marked with the \* symbol that are applicable to the filer. For example, the “Middle Name” field is not marked with a \* symbol; the filer MUST provide information in that field IF the relevant individual’s legal name includes a middle name. Notwithstanding any other instruction, reporting companies must provide all information required pursuant to 31 CFR 1010.380(b).

**Completing an initial BOIR:** Complete an initial BOIR by providing all the following information:

- For the reporting company:
  - » Full legal name;
  - » Any trade name or “doing business as” name;
  - » Complete current U.S. address;
  - » Jurisdiction of formation (including State<sup>1</sup> or Tribal jurisdiction for a domestic reporting company);
  - » For a foreign reporting company only, State or Tribal jurisdiction of first registration; and
  - » IRS Taxpayer Identification Number (TIN), including an Employer Identification Number (EIN) (or, if a foreign reporting company has not been issued a TIN, the reporting company’s foreign tax identification number and the name of the issuing jurisdiction).

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<sup>1</sup> State means any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, American Samoa, Guam, the United States Virgin Islands, and any other commonwealth, territory, or possession of the United States.

- For each beneficial owner and each company applicant required to be reported:
  - » Full legal name;
  - » Date of birth;
  - » Complete current address;
  - » Unique identifying number and issuing jurisdiction from one of the following non-expired documents: (1) U.S. passport; (2) identification document issued by a State, local government, or Indian Tribe issued for the purpose of identifying the individual; (3) State-issued driver's license; or (4) if none of (1)–(3) are available, a foreign passport; and
  - » An image of the document from which the unique identifying number was obtained.

Reporting companies may provide a FinCEN identifier for a beneficial owner or company applicant instead of the information listed above.

**Completing a corrected or an updated BOIR:** If a previously submitted BOIR needs to be corrected or updated, complete a corrected or updated BOIR in its entirety, with the necessary corrections or updates made to the information. Reporting companies must resubmit unchanged information along with the corrected or updated information.

**Completing a newly exempt entity BOIR:** If a BOIR was previously submitted for an entity that has become exempt, complete a newly exempt entity BOIR by reporting that the type of filing is “newly exempt entity”, as well as the company name and TIN that the company provided in the last BOIR it filed. No additional information is required.

## 2. Names of Individuals

Enter the individual's full last name, first name, and middle name as it is shown on a valid government identification document.

**Multiple Last Names:** If an individual's name consists of a first name and multiple last names (e.g., a father's last name and another's last name), the multiple last name elements would be entered in the last name field and the first name entered in the first name field. For example, if an individual's name is Juan (first name) Vega (first last name) Santiago (second last name), “VEGA SANTIAGO” would be entered in the last name field and “JUAN” would be entered in the first name field.

If an individual's name typically is written with the family name first, that family name should be entered in the last name field.

**No Middle Name:** If an individual’s full legal name does not include a middle name, the middle name field should be left blank. If an individual’s full legal name does include a middle name, the full middle name should be provided. Entry of a middle initial only is not permitted.

**Multiple First Names:** If an individual has two first names and no middle name, both first names should be entered in the first name field (e.g., an individual who has “Mary Elizabeth” as a first name, but no middle name, should enter “Mary Elizabeth” in the first name field). The middle name field should be left blank.

**Name Suffix:** A name suffix may be abbreviated: Junior can be JR, Senior can be SR, the Third can be III, etc.

Punctuation, abbreviations, and special characters should be used in names only when they are part of the individual’s legal name.

### 3. Addresses

Addresses provided on BOIRs must be in certain data formats to be accepted.

**ZIP Codes:** ZIP Codes must be five or nine digits. ZIP Codes and foreign postal codes must be entered without formatting or special characters such as spaces or hyphens. For example, the ZIP Code 12345-6120 should be entered as 123456120. The foreign postal code HKW 702 should be entered HKW702.

**U.S. Territories:** When an address is in a U.S. Territory, the Territory code must be selected in the “U.S. or U.S. Territory” field. The BOIR will then automatically fill the State field with the relevant Territory code.

**Non-U.S. Addresses:** When an address is not in the United States, enter the street address, city, country/jurisdiction, and foreign postal code. If a foreign address contains information that does not exactly match the BOIR address fields, provide the foreign address information in the existing BOIR address fields regardless of whether the field fully matches the address information. All foreign address information should be reflected somewhere in the BOIR address fields provided.

No abbreviations are permitted in city names, which must be completely spelled out. A U.S. city name must match the city name used by the U.S. Postal Service for the associated State and ZIP Code.

### 4. Unique Identifying Numbers

Enter all unique identifying numbers as a single text string without formatting or special characters such as hyphens or periods. An identifying number in the format NNN-NN-NNNN should be entered as NNNNNNNNN.



## 5. Identifying Document Image Attachment

Reporting companies must attach identifying document images to BOIRs. As discussed above, several types of identifying documents may be used, including a non-expired U.S. passport or State-issued driver's license. Images of these identifying documents must be provided for all company applicants identified in Part II (item 33) and all beneficial owners identified in Part III (item 51) of the BOIR. A complete, clear, and readable image of the page or side of the identifying document containing the unique identifying number of the company applicant or beneficial owner, and other identifying data must be provided. An attachment to a BOIR cannot be larger than four (4) megabytes of data. Multiple attachments may be added to a BOIR, but only one image attachment is permitted per company applicant or beneficial owner reported in a BOIR.

## 6. Prohibited Words and Phrases

Do not use the following words or variations of these words in text fields of the BOIR:

- a. AKA
- b. DBA
- c. NMN
- d. NONE
- e. NOT APPLICABLE
- f. OTHER
- g. SAME
- h. SAME AS ABOVE
- i. SEE ABOVE
- j. T/A
- k. UNKNOWN
- l. VARIOUS
- m. XX

## b. Item Instructions

The item instructions show a line item, or field, of the BOIR followed by line-by-line instructions on how to fill out each item.

**NOTE:** Filers must provide information in EVERY field marked with the \* symbol in ALL CIRCUMSTANCES. Filers must also provide information in all fields not marked with a \* symbol that are applicable to the filer. For example, the “Middle Name” field is not marked with a \* symbol; the filer **MUST** provide information in that field IF the relevant individual’s legal name includes a middle name. Notwithstanding any other instruction, reporting companies must provide all information required pursuant to 31 CFR 1010.380(b).

### BOIR Section: Filing Information

#### BOIR Item 1:

1. \*Type of filing (select one checkbox, 1a-1d)
  - a. Initial report
  - b. Correct prior report
  - c. Update prior report
  - d. Newly exempt entity

Reporting company information associated with most recent report, if any:

- e. Legal name
- f. Tax identification type (select one from list)
  - EIN
  - SSN/ITIN
  - Foreign
- g. Tax identification number
- h. Country/Jurisdiction (if foreign tax ID only) (select one from list)

#### Instructions for Item 1 – Type of filing:

Check box 1a “Initial report” if this is the first BOIR filed for the reporting company.

Check box 1b “Correct prior report” if the report corrects inaccurate information from a previously filed BOIR.

Check box 1c “Update prior report” if the report updates a previously filed BOIR, for example, to include one or more new beneficial owners.

Check box 1d “Newly exempt entity” if, after having filed a BOIR, the reporting company is now exempt from BOI reporting requirements. If this checkbox is selected, then filer must fill out fields 1e–1h (reporting company information associated with most recent report) and no other fields in the BOIR.

If type of filing 1b, 1c, or 1d is selected, enter values for 1e “Legal name”, 1f “Tax identification type”, and 1g “Tax identification number” for the reporting company that match the most recently filed BOIR. For example, if the reporting company previously filed an initial report and then an updated report, the reporting company information in the next updated report should match the reporting company information provided on the most recently filed updated report rather than the initial report.

For 1f, select the tax identification type (i.e., a U.S. Employer Identification Number (EIN), a U.S. Social Security Number or Individual Taxpayer Identification Number (SSN-ITIN), or foreign taxpayer identification number (Foreign)) the reporting company reported in the most recently filed BOIR. If tax identification type entered in 1f is “Foreign”, select the corresponding foreign country/jurisdiction in 1h “Country/Jurisdiction (if foreign tax ID only)” associated with the foreign tax identification number.

#### **BOIR Item 2:**

2. Date prepared (auto-filled when the form is finalized)

#### **Instructions for Item 2 – Date prepared:**

This item is automatically populated with the current date.

### **BOIR Section: Part I Reporting Company Information**

Reporting company information is entered in fields 3 through 16 of the BOIR.

#### **BOIR Item 3:**

3. Request to receive FinCEN Identifier (FinCEN ID)

#### **Instructions for Item 3 – Request to receive FinCEN Identifier (FinCEN ID):**

Check this box to receive a unique FinCEN Identifier for the reporting company. The FinCEN Identifier will be provided in the submission confirmation details provided to the filer after the BOIR is accepted.

#### **BOIR Item 4:**

4. Foreign pooled investment vehicle

#### **Instructions for Item 4 – Foreign pooled investment vehicle:**

Check this box if the reporting company is a foreign pooled investment vehicle required to report information pursuant to 31 CFR 1010.380(b)(2)(iii).

If the reporting company is a foreign pooled investment vehicle, the company need only report one beneficial owner who exercises substantial control over the entity. If more than one

individual exercise substantial control over the entity, the entity shall report information with respect to the individual who has the greatest authority over the strategic management of the entity. The report should not include any information about company applicants.

#### **BOIR Item 5:**

Full legal name and alternate name(s):

5. \* Reporting company legal name

#### **Instructions for Item 5 – Reporting company legal name:**

Enter the reporting company's full legal name as recorded on the articles of incorporation or other documents creating or registering the entity.

#### **BOIR Item 6:**

6. Alternate name (e.g., trade name, DBA)

#### **Instructions for Item 6 – Alternate name:**

Enter any of the reporting company's trade names, "doing business as" or DBA names, or "trading as" or T/A names. If the reporting company has multiple alternate names, use the "+" or "-" buttons in the BOIR to add additional alternate name fields (one field for each alternate name). Do not include the acronyms DBA or AKA with the alternate name.

#### **BOIR Item 7:**

Form of identification:

7. \* Tax identification type (select one from list)
  - EIN
  - SSN/ITIN
  - Foreign

#### **Instructions for Item 7 – Tax identification type:**

Select "EIN" if the reporting company has a U.S. Employer Identification Number (EIN). Select "SSN-ITIN" if the reporting company utilizes a U.S. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) as a tax identification number. Select "Foreign" if the reporting company has a tax identification number issued by a foreign jurisdiction and does not have a U.S. tax identification number.

#### **BOIR Item 8:**

8. \* Tax Identification number

#### **Instructions for Item 8 – Tax identification number:**

Enter the tax identification number for the reporting company.

#### **BOIR Item 9:**

9. Country/Jurisdiction (if foreign tax ID only) (select one from list)

### **Instructions for Item 9 – Country/Jurisdiction:**

If the tax identification type in item 7 is “Foreign”, select the foreign country/jurisdiction that issued the foreign tax identification number.

### **BOIR Item 10:**

Jurisdiction of formation or first registration:

10. \* a. Country/Jurisdiction of formation *(select from list)*

Domestic reporting company: *(complete if U.S. or U.S. Territory selected in 10a)*

b. State of formation

c. Tribal jurisdiction of formation

d. Name of other Tribe

Foreign reporting company: *(required if foreign country selected in 10a)*

e. State of first registration

f. Tribal jurisdiction of first registration

g. Name of other Tribe

### **Instructions for Item 10 – Jurisdiction of formation or first registration:**

Enter the country/jurisdiction of formation in item 10a. If United States is selected in 10a, then items 10b–10d should be completed, identifying the State or Tribal jurisdiction of formation. If a U.S. Territory is selected in 10a, then item 10b is automatically populated with the relevant U.S. Territory, and items 10c and 10d are unavailable. If Item 10a is a foreign country, then item 10e – 10f should be completed, identifying the State/U.S. Territory or Tribal jurisdiction in which the foreign reporting company first registered to do business in the United States. If the Tribal jurisdiction of formation (10c) or Tribal jurisdiction of first registration (10f) is not listed in the drop-down, select “Other” and enter the name of the Tribe in 10d or 10g.

### **BOIR Items 11-15:**

Current U.S. address:

11. \* Address (number, street, and apt. or suite no.)

12. \* City

13. \* U.S. or U.S. Territory

14. \* State *(select from list, U.S. State or U.S. Territory only)*

15. \* ZIP Code

### **Instructions for Items 11–15 – Reporting company address:**

Enter the reporting company’s complete current street address information, including city, State, ZIP Code, and select in item 13 whether the address is in the United States or a specific U.S.

**Territory.** If the reporting company has a principal place of business in the United States or U.S. Territory, the street address should be that of the principal place of business. Otherwise, the street address should be the primary location in the United States or U.S. Territory where the reporting company conducts business. If a U.S. Territory is selected in item 13, then item 14 is automatically populated with the relevant U.S. Territory.

#### **BOIR Item 16:**

16. Existing reporting company

#### **Instructions for Item 16 – Existing reporting company:**

Check this box if the reporting company was created or registered before January 1, 2024. Do not check the box if the reporting company was created or registered on or after January 1, 2024. Reporting companies that check this box are not required to report any company applicants; proceed to Part III.

#### **BOIR Item 17:**

17. Reserved for future use.

#### **Instructions for Item 17:**

Item 17 is reserved for future use on the BOIR. It is not currently in use, and no information is currently required for this item.

### **BOIR Section: Part II Company Applicant Information**

Company applicant information is entered in fields 18 through 33 of the BOIR. Company applicants are individuals; no companies or legal entities may be reported as company applicants. Reporting companies may also provide FinCEN Identifiers for company applicants instead of this information. See detailed description below.

Use the “+” or “-” keys at the top of this section to add or remove additional company applicants. No more than two company applicants should be reported.

If existing reporting company was checked in item 16, company applicant information is not required; proceed to Part III.

#### **BOIR Item 18:**

Company applicant FinCEN ID:

18. FinCEN ID

#### **Instructions for Item 18 – FinCEN ID:**

Reporting companies may report the FinCEN ID for a company applicant instead of the information in fields 19 through 33. Enter the FinCEN ID as a single text string. If a FinCEN ID for the company applicant is not provided, information about the company applicant must be provided in fields 19 through 33.

**BOIR Item 19:**

Full legal name and date of birth:

19. \* Individual's last name

**Instructions for Item 19 – Last name:**

Enter the company applicant's legal last name.

**BOIR Item 20:**

20. \* First name

**Instructions for Item 20 – First name:**

Enter the company applicant's legal first name.

**BOIR Item 21:**

21. Middle name

**Instructions for Item 21 – Middle name:**

Enter the company applicant's middle name if the company applicant's legal name has a middle name. Leave this item blank if the company applicant does not have a middle name.

**BOIR Item 22:**

22. Suffix

**Instructions for Item 22 – Suffix:**

Enter the company applicant's suffix such as JR, SR, III, etc., if the company applicant has a suffix to their legal name. Leave this item blank if the company applicant's legal name does not include a suffix.

**BOIR Item 23:**

23. \* Date of birth

**Instructions for Item 23 – Date of birth:**

Enter the company applicant's date of birth using the format MM/DD/YYYY where MM = month, DD = day, and YYYY = year (e.g., 01/25/1970). The month, day, and year must be provided; no partial dates are accepted.

**BOIR Item 24:**

Current address:

24. \* Address type (select checkbox 24a or 24b)

- a. Business address
- b. Residential address

### Instructions for Item 24 – Address type:

Indicate address type as “Business address” or “Residential address” for the company applicant. For a company applicant who forms or registers an entity in the course of their business, such as paralegals, report the street address of such business. In any other case, the individual’s residential street address must be reported.

### **BOIR Items 25-29:**

25. \* Address (number, street, and apt. or suite no.)
26. \* City
27. \* Country/Jurisdiction
28. \* State
29. \* ZIP/Foreign postal code

### Instructions for Items 25–29 – Company applicant address:

Enter the company applicant’s street address information, including the city, country or jurisdiction, State, and ZIP code or foreign postal code. U.S. Territories are included in the dropdown menu for “Country/Jurisdiction.” The “State” (item 28) will be automatically populated when a U.S. Territory is selected in the “Country/Jurisdiction” (item 27). Item 28 “State” is required if the country selected in item 27 is the United States, Canada, or Mexico.

### **BOIR Item 30:**

Form of identification and issuing jurisdiction:

30. \* Identifying document type (*select one from list, 30a-30d*)
  - a. State-issued driver’s license
  - b. State/local/Tribe-issued ID
  - c. U.S. passport
  - d. Foreign passport

### Instructions for Item 30 – Identifying document type:

Select the company applicant’s identifying document type from the list of acceptable documents: a non-expired State-issued driver’s license, a non-expired State/local/Tribe-issued identification document issued for the purpose of identifying the individual, a non-expired U.S. passport, or, only if the company applicant does not have one of these identifying documents, a non-expired foreign passport.



**BOIR Item 31:**

31. \* Identifying document number

**Instructions for Item 31 – Identifying document number:**

Enter the identifying document number from the company applicant’s identifying document.

**BOIR Item 32:**

32. \* Identifying document issuing jurisdiction

- a. Country/Jurisdiction
- b. State
- c. Local/Tribal
- d. Other local/Tribal description

**Instructions for Item 32 – Identifying document issuing jurisdiction:**

Enter in item 32a the country/jurisdiction that issued the company applicant’s identifying document. If a U.S. Territory issued the identifying document, select the applicable U.S. Territory in item 32a (the same U.S. Territory will then be automatically populated in item 32b “State” as a result). Enter in 32b the State issuing the identifying document when country/jurisdiction is United States, if applicable. If a local or Tribal government issued the identifying document, select “United States” in item 32a and then select the applicable local or Tribal description in item 32c. If the name of the relevant local or Tribal jurisdiction is not included in the drop-down menu in item 32c, select “Other” and enter the name of the local or Tribal jurisdiction in item 32d.

**BOIR Item 33:**

33. \* Identifying document image

**Instructions for Item 33 – Identifying document image:**

Use the “Add Attachment” button on the BOIR to attach a clear, readable image of the page or side of the identifying document referenced in item 31 containing the unique identifying number and other identifying data. Use the “Remove Attachment” button to remove the attached image if necessary. An attachment to a BOIR cannot be larger than four (4) megabytes of data and must be in one of the following formats: JPG/JPEG, PNG, or PDF. Only one (1) attachment file may be added per company applicant.

**BOIR Item 34:**

34. Reserved for future use.

**Instructions for Item 34:**

Item 34 is reserved for future use on the BOIR. It is not currently in use, and no information is currently required for this item.

## BOIR Section: Part III Beneficial Owner Information

Beneficial owner information is entered in fields 35 through 51 of the BOIR. Reporting companies may also report a FinCEN Identifier for a beneficial owner instead of this information. See detailed description below.

Use the “+” or “-” keys at the top of this section to add or remove additional beneficial owners. There is no limit on the number of beneficial owners that may be reported.

### BOIR Item 35:

35. Parent/Guardian information instead of minor child

#### Instructions for Item 35 – Parent/Guardian information instead of minor child:

If the beneficial owner for the reporting company is a minor child, you may check this box and complete Part III with information about a parent or legal guardian of the minor child.

### BOIR Item 36:

Beneficial owner FinCEN ID:

36. FinCEN ID

#### Instructions for Item 36 – FinCEN ID:

Reporting companies may provide a FinCEN Identifier for a beneficial owner instead of Items 37 through 51. Enter the FinCEN ID as a single text string. If a FinCEN ID for the beneficial owner is not provided, information about the beneficial owner must be provided in fields 37 through 51.

### BOIR Item 37:

Exempt entity:

37. Exempt entity

#### Instructions for Item 37 – Exempt entity:

Check this box if the beneficial owner holds its ownership interest in the reporting company exclusively through one or more exempt entities, and the name of that exempt entity or entities are being reported in lieu of the beneficial owner’s information. If checked, provide the legal name of the exempt entity in field 38.

### BOIR Item 38:

Full legal name and date of birth:

38. \* Individual’s last name or entity’s legal name

#### Instructions for Item 38 – Individual’s last name or entity’s legal name:

Enter the beneficial owner’s legal last name or the exempt entity’s legal name. An entity’s legal name is the name on the articles of incorporation or other document that created or registered the entity. Do not abbreviate names unless an abbreviation is part of the legal name.

**BOIR Item 39:**

39. \* First **n**ame

**Instructions for Item 39 – First name:**

Enter the **beneficial owner's** legal first **n**ame.

**BOIR Item 40:**

40. Middle **n**ame

**Instructions for Item 40 – Middle name:**

Enter the **beneficial owner's** middle **n**ame if the **beneficial owner's** legal **n**ame includes a middle **n**ame. Leave this item **blank** if the **beneficial owner** does **not** have a middle **n**ame.

**BOIR Item 41:**

41. Suffix

**Instructions for Item 41 – Suffix:**

Enter the **beneficial owner's** suffix such as JR, SR, III, etc., if the **beneficial owner** has a suffix to their legal **n**ame. Leave this item **blank** if the **beneficial owner's** legal **n**ame does **not** include a suffix.

**BOIR Item 42:**

42. \* Date of birth

**Instructions for Item 42 – Date of birth:**

Enter the **beneficial owner's** date of birth, using the format MM/DD/YYYY where MM = **month**, DD = **day**, and YYYY = **year** (e.g., 01/25/1970). **The month, day, and year must be provided; no partial dates will be accepted.**

**BOIR Items 43–47:**

Residential address:

43. \* Address (**n**umber, street, and apt. or suite **no.**)

44. \* City

45. \* Country/Jurisdiction

46. \* State

47. \* ZIP/Foreign postal code

**Instructions for Items 43–47 – Beneficial owner address:**

Enter the **beneficial owner's** residential street address **information**, including the city, country or jurisdiction, State, and ZIP code or foreign postal code. U.S. Territories are included in the drop-down menu for “Country/Jurisdiction.” The “State” (item 46) will be automatically populated when a U.S. Territory is selected in the “Country/ Jurisdiction” (item 45). Item 46 “State” is required if the country selected in item 45 is the United States, Canada, or Mexico.

**BOIR Item 48:**

Form of identification and issuing jurisdiction:

48. \* Identifying document type (select one from list 48a-48d)

- a. State-issued driver's license
- b. State/local/Tribe-issued ID
- c. U.S. passport
- d. Foreign passport

**Instructions for Item 48 – Identifying document type:**

Select the beneficial owner's non-expired identifying document type from the list of acceptable identification documents: a State-issued driver's license, a State/local/Tribe-issued identification document issued for the purpose of identifying the individual, a U.S. passport, or, only if the beneficial owner does not have one of these three types of identifying documents, a foreign passport.

**BOIR Item 49:**

49. \* Identifying document number

**Instructions for Item 49 – Identifying document number:**

Enter the identifying document number from the beneficial owner's identifying document.

**BOIR Item 50:**

50. \* Identifying document issuing jurisdiction

- a. Country/Jurisdiction
- b. State
- c. Local/Tribal
- d. Other local/Tribal description

**Instructions for Item 50 – Identifying document issuing jurisdiction:**

Enter in item 50a the country/jurisdiction that issued the beneficial owner's identifying document. If a U.S. Territory issued the identifying document, select the applicable U.S. Territory in item 50a (the same U.S. Territory will then be automatically populated in item 50b "State" as a result). Enter in 50b the State that issued the identifying document when country/jurisdiction is United States, if applicable. If a local or Tribal government issued the identifying document, select "United States" in 50a and then select the applicable local or Tribal description in item 50c. If the name of the relevant local or Tribal jurisdiction is not included in the drop-down menu in item 50c, select "Other" and enter the name of the local or Tribal jurisdiction in item 50d.

## **BOIR Item 51:**

51. \* Identifying document image

### **Instructions for Item 51 – Identifying document image:**

Use the “Add Attachment” button on the BOIR to attach a clear, readable image of the page or side of the identifying document referenced in item 49 containing the unique identifying number and other identifying data. Use the “Remove Attachment” button to remove the attached image if necessary. An attachment to a BOIR cannot be larger than four (4) megabytes of data and must be in one of the following formats: JPG/JPEG, PNG, or PDF. Only one (1) attachment file may be added per beneficial owner.