

Some highlights to know to complete your W8BEN

Please submit ORIGINAL only. No photocopy

SAMPLE DOCUMENT

Form **W-8BEN**
(Rev. February 2009)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1621

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:
• A U.S. citizen or other U.S. person, including a resident alien individual.
• A person claiming that income is effectively connected with the conduct of a trade or business in the United States.
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions).
• 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) 1152, 501(c), 602, 605, or 1443(b) (see instructions).
• A person acting as an intermediary.

Instead, use Form:
W-9
W-8ECI
W-8ECI or W-8IMY
W-8ECI or W-8EXP
W-8IMY

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.
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
MANDATORY (Name as per Account or FIN/IRIC/IPP)

2 Country of incorporation or organization
MANDATORY ONLY For Non-individual

3 Type of beneficial owner:
☐ Individual
☐ Corporation
☐ Disregarded entity
☐ Partnership
☐ Simple trust
☐ Grantor trust
☐ Complex trust
☐ Estate
☐ Government
☐ International organization
☐ Central bank of issue
☐ Tax-exempt organization
☐ Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
MANDATORY Please spell in full (Do not use abbreviation such as Ave, St, SG)
City or town, state or province. Include postal code where appropriate.
MANDATORY Please spell in full (Do not use abbreviation such as Ave, St, SG)
Country (do not abbreviate)
MANDATORY (No abbreviation)

5 Mailing address (if different from above)
Only if different from above. Please spell in full (Do not use abbreviation such as Ave, St, SG)
City or town, state or province. Include postal code where appropriate.
Country (do not abbreviate)
Only if different from above. Please spell in full (Do not use abbreviation such as Ave, St, SG)

6 U.S. taxpayer identification number, if required (see instructions)
Optional ☐ SSN or ITIN ☐ EIN

7 Foreign tax identifying number, if any (optional)
Optional

8 Reference number(s) (see instructions)
OPTIONAL (Bank account number)

Part II Claim of Tax Treaty Benefits (if applicable) **Complete BY CLIENT only if applicable**

9 I certify that (check all that apply):
a ☐ The beneficial owner is a resident of _____ 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 _____ of the treaty identified on line 9a 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 Notional Principal Contracts **Complete only if applicable**

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:
1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
2 The beneficial owner is not a U.S. person.
3 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
4 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.

Sign Here **MANDATORY** **US Date format** **For Non-individual**
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting
MANDATORY MANDATORY

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2009)

Mandatory,
please spell
in full with
no
abbreviation

Mandatory, please
check the box
applicable (one
box only)

If you would like to claim
tax treaty benefit and there
is a tax treaty between
your country of residence
and US IRS, please input
your country of residence
here.

If there is no tax treaty,
please leave as blank.
For example, for
Singapore resident, since
there is no tax treaty,
please leave blank. For
clarity, please check on
US IRS website.

Please sign here.

Please
ensure that
date is in
US date
format.
E.G MM-
DD-YYYY

For Individuals,
either leave
blank or fill in
"Beneficial
Owner" or
"Self"