

Instruction for Form W-8BEN

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



W-BEN form should be used for customers who need to certificate the Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

If any information on Form W-8BEN becomes incorrect, you must submit a new form within 30 days unless you are no longer an account holder of the requester that is an FFI and you will not receive a future payment with respect to the account.

All W forms must be completed in English.

If you receive certain types of income, you must provide Form W-8BEN to:

Establish that you are not a U.S. person;

Claim that you are the beneficial owner of the income for which Form W-8BEN is being provided or a foreign partner in a partnership subject to section 1446; and

If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty and who is eligible for treaty benefits

Instruction for Form W-8BEN
 (Certificate of Foreign Status of Beneficial Owner for
 United States Tax Withholding and Reporting (Individuals))

Form W-8BEN <small>(Rev. July 2017)</small> <small>Department of the Treasury Internal Revenue Service</small>	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ Go to www.irs.gov/FormW8BEN for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	<small>OMB No. 1545-1621</small>
---	--	----------------------------------

- Do NOT use this form if:**
- 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 U.S. (other than personal services) **A** W-BECI
 - 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

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)	
1 Name of individual who is the beneficial owner	2 Country of citizenship
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.	B Country
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 (see instructions)	6 Foreign tax identifying number (see instructions)
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)	
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. C	
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____	
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____	

Instruction for Form W-8BEN:

A. Please read this section and the associated instructions to ensure you are completing the correct W form

B. PART I – Identification of Beneficial Owner.

1. Full name
2. Country of citizenship.
(If you have 2 nationalities, please input here country that you are staying when complete this form)
3. Insert full street address on the first line, and the City or town, state or province on the 2nd line. Please do not input following information:
 - P.O box or C/O address
 - Address at a Financial Institution
4. Insert a mailing address only if it is different from your Permanent residence address
5. Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN).
6. Insert your non-US tax identifying number. If you do not have one, go to Line 8
7. Input your reference number here. **DO NOT LIST ACCOUNT NUMBERS** as this could limit the form to the accounts listed and you may have to provide another form for your other accounts
8. Your birth of date (MM/DD/YYYY)

C. PART II – Claim of Tax Treaty Benefits .

Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits. List of tax treaties and treaty countries: <https://www.irs.gov/individuals/international-taxpayers/tax-treaties>



Instruction for Form W-8BEN
*(Certificate of Foreign Status of Beneficial Owner for
United States Tax Withholding and Reporting (Individuals))*

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 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,
- 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 applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- 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.**

Sign Here

<input type="text"/>	<input type="text"/>
Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
<input type="text"/>	<input type="text"/>
Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 7-2017)

PART III – Certification.

Please read carefully and sign the form if you agree with the terms.

To complete W-8BEN form, you must provide your signature, the print name below and the sign date. This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided: *Form 2848 IRS:* <https://www.irs.gov/pub/irs-pdf/f2848.pdf>