

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

Non-US persons must complete Parts I, II (if the benefits of an applicable tax treaty are being claimed), and Part III. If any required field is not properly completed, the W-8BEN will be considered invalid and will not be effective.

The Form W-8BEN must be filled out in English.

Form

**W-8BEN**

(Rev. October 2021)

Department of the Treasury  
Internal Revenue Service

**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](https://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.

OMB No. 1545-1621

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 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

Instead, use Form:

Note: If you are resident in a FATCA partner jurisdiction (that is, 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.

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)

6a Foreign tax identifying number (see instructions)

6b Check if FTIN not legally required . . . . . ☐

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.

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: \_\_\_\_\_.

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.

Sign Here ► ☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

1

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

2

Date (MM-DD-YYYY)

3

Print name of signer

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 10-2021)

A

B

C

D

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

B. PART I (Identification of Beneficial Owner)

Note: Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

Line 1: Full legal name (including first name and last name).

Line 2: Country of citizenship.

Line 3: Permanent residence address. Insert full street address on the first line, and the city or town, state or province including post code, and the country, on the second lines.

Do not use any of the following:

- Post office box or care-of address
- Name of a third party
- Address of your financial institution
- US address

Line 4: Insert a mailing address only if it is different from your permanent residence address.

Note: If a US mailing address is entered, or if the country differs from the country in the permanent residence address, a written explanation/reason is required.

Line 5: Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). A valid SSN or ITIN will always be made up of 9 digits.

A TIN should not:

- contain something other than numbers,
- contain fewer than or more than nine digits,
- consist of nine of the same number, or
- consist of nine sequential numbers (whether ascending or descending order).

If you don't have a US SSN or ITIN, you may leave line 5 blank. In that case, please provide your non-US tax identification number instead, on Line 6a.

Line 6a: Insert your non-US tax identifying number. If you don't have a US SSN or ITIN, you must provide your non-US tax identifying number issued by your jurisdiction of tax residence to claim the applicable tax treaty benefits.

Line 6b: If you are not legally required to obtain a non-US TIN from your jurisdiction of residence (including if the jurisdiction does not issue TINs), you may check the box on line 6b.

Line 7: Any reference number you may wish to use to fulfill the withholding obligation. If you are not sure, you may leave this line blank.

Line 8: your date of birth (MM/DD/YYYY).

C. PART II (Claim of Tax Treaty Benefits)

Note: A US TIN or non-US TIN is required to claim the benefits of a tax treaty.

Lines 9 and 10: Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

D. PART III (Certification)

- Please sign your signature above the line. If you are signing on behalf of the person stated on Line 1, please check the capacity box.
- Please date the form using the MM/DD/YYYY format.
- Please print your name above the line.

Please note this is only a summary of certain portions of the form instructions and is not a substitute for a review of the full form instructions. Please consult with a tax advisor regarding the proper completion of this form.