

EXAMPLE

Form W-8BEN (Rev. July 2017) 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 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														
<p>Do NOT use this form if:</p> <ul style="list-style-type: none"> • 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) 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 <p>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.</p>																
<p>Part I Identification of Beneficial Owner (see instructions)</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; border-bottom: 1px solid black;">1 Name of individual who is the beneficial owner</td> <td style="width:50%; border-bottom: 1px solid black;">2 Country of citizenship</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">City or town, state or province. Include postal code where appropriate.</td> <td style="border-bottom: 1px solid black;">Country</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">4 Mailing address (if different from above)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">City or town, state or province. Include postal code where appropriate.</td> <td style="border-bottom: 1px solid black;">Country</td> </tr> <tr> <td style="border-bottom: 1px solid black;">5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)</td> <td style="border-bottom: 1px solid black;">6 Foreign tax identifying number (see instructions)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">7 Reference number(s) (see instructions)</td> <td style="border-bottom: 1px solid black;">8 Date of birth (MM-DD-YYYY) (see instructions)</td> </tr> </table>			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)	6 Foreign tax identifying number (see instructions)	7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)
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<p>Part II Claim of Tax Treaty Benefits (for chapter 4) ▶ Date of birth is required</p> <p>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.</p> <p>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): _____</p> <p>Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____</p>																
<p>Part III Certification</p> <p>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:</p> <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> (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. <p>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.</p>																
<p>Sign Here ▶</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%; border-bottom: 1px solid black;">Signature of beneficial owner (or individual authorized to sign for beneficial owner)</td> <td style="width:40%; border-bottom: 1px solid black;">Date (MM-DD-YYYY)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Print name of signer</td> <td style="border-bottom: 1px solid black;">Capacity in which acting (if form is not signed by beneficial owner)</td> </tr> </table>			Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)	Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)										
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Part I is required ▶

Part II is required for brokerage or trust accounts ▶

Signature, date and printed name is required ▶

Foreign tax identifying number is required; if you do not have a foreign tax identifying number, please explain why