Introduction

The W-8BEN is used by foreign individuals and sole proprietors to certify to a U.S. withholding agent that they are a non-U.S. person. This form is used to claim a reduced rate of, or exemption from, U.S. tax withholding on income from U.S. sources (like interest, dividends, or royalties) based on a tax treaty between the U.S. and another country.

To begin:

Review the form and IRS.Gov instructions to confirm if this is the correct form for you to use.

Do not use this form if you:

1. Are a US Citizen, a resident alien or your income is effectively connected to a US trade or business. For example, if you are receiving compensation for services performed in the US, income from operating business in the US
2. Are a Foreign Entity that is the beneficial owner of the income
3. Are a tax-exempt entity
4. Are a foreign intermediary or flow through

Common Mistakes to look out for:

- Incomplete treaty claims
- Missing print name or print name not matching sign name
- Missing date of birth
- Missing signatures

Notes:

- Please consult **IRS.Gov** for the most up to date instructions and form revisions
- If you have questions, please contact your tax advisor
- You may contact the IRS International Taxpayer Service line at:
    - **International Taxpayer Service Call Center:** 267-941-1000
        - **Hours of operation:** Monday through Friday, 6 a.m. to 11 p.m. Eastern Time for account questions and 6 a.m. to 8 p.m. Eastern Time for tax law questions.
        - **Best practice:** The **IRS website** notes that for shorter wait times, you should call as soon as the phone lines open.

Part I - Identification of Beneficial Owner

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)

1. The full legal name of the person receiving the income.
   Note: if you have a joint account each person will need to submit a tax form
2. Enter the country of which you are a citizen
3. Provide your permanent residence address in your country of residence. Do not use a P.O. box or an "in-care-of" address
4. Only complete this line if your mailing address is different from your permanent address.
5. Your US Tax ID number if you have one, if not leave blank
6. Enter your Foreign Tax Identifying Number (FTIN) issued by your country of residence. This is the number you use for tax purposes in your home country.
   6.b Check this box if your country of residence does not issue FTINs to individuals or if you are not legally required to obtain one.
   Note: Please check the most up to date list of jurisdictions that are not required to provide your FTIN on **IRS.Gov**
7. This is an optional reference number you can use to link the form to your specific account.
8. Enter your date of birth in the **MM-DD-YYYY** format.

Part II – Claim of Tax Treaty Benefits

Part II **Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

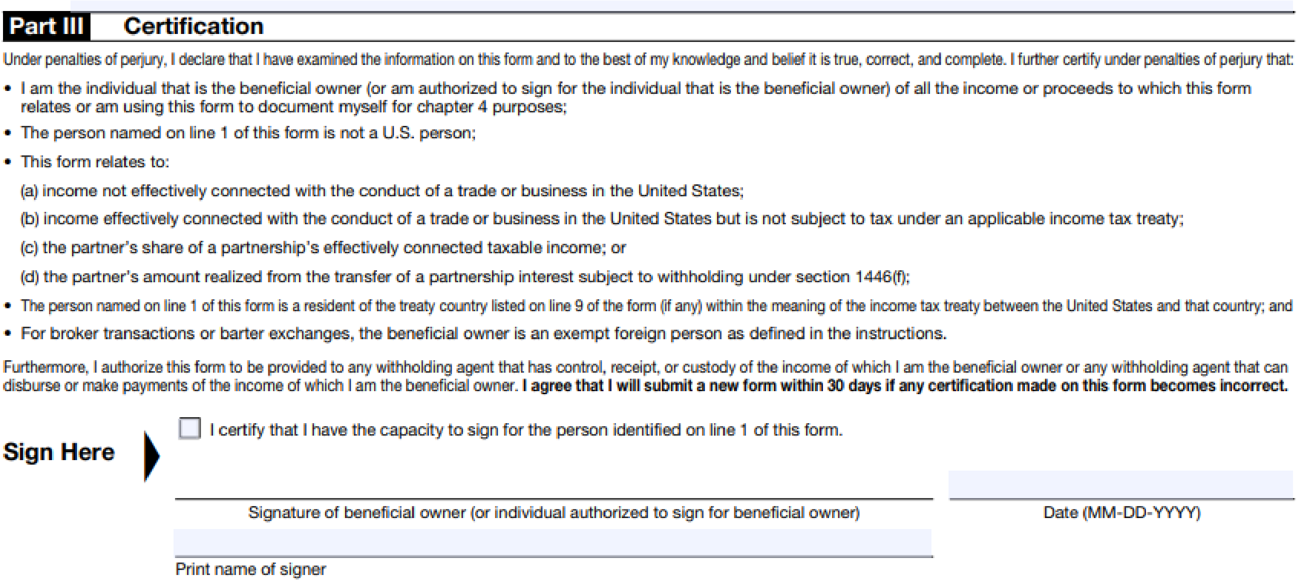
9 I certify that the beneficial owner is a resident of ____________ within the meaning of the income tax treaty between the United States and that country.

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: ____________

1. If your country has a tax treaty with the U.S. and you want to claim treaty benefits to reduce your U.S. tax withholding, you must enter the name of that country here.
   Note: Please check the most up to date treaty table on **IRS.Gov** if you are unsure of your jurisdictions treaty status.
2. This is for specific treaty claims, such as a reduced withholding rate on a particular type of income
   Note: For many individuals, this section can be left blank if a flat withholding rate applies.

Part III – Certification


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.

Signature of beneficial owner (or individual authorized to sign for beneficial owner) | Date (MM-DD-YYYY)

Print name of signer

1. Review the certification statements that you will be attesting to under penalties of perjury
2. Check the certification box to confirm you are the account owner and/or are the responsible person to sign
3. Sign the form
4. Date the form using the **MM-DD-YYYY** format
5. Print your name clearly