Introduction

Form W-8BEN-E is specifically for foreign business entities, such as corporations, partnerships, estates, and trusts. While the form is long, most foreign entities only need to complete a few parts.

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 U.S. person (including U.S. citizens, resident aliens, and entities treated as U.S. persons, such as a corporation organized under the law of a state). Instead, use Form W-9, Request for Taxpayer Identification Number and Certification.
2. Are a foreign insurance company that has made an election under section 953(d) to be treated as a U.S. person. Instead, provide a withholding agent with Form W-9 to certify to your U.S. status.
3. Are a non-resident alien individual. Instead, use Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
4. Are a foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
5. Are a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)
6. Are any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)

Common Mistakes to look out for:

- All pages of the BEN-E must be submitted, even if no elections were made on a page
- Name in Part I line 1 must match the name on the account
- Incomplete required sections

- Missing FTI

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.

Hybrid Entity notes:

Completing Form W-8BEN-E for a Hybrid Entity is a complex process that depends on whether the entity is claiming tax treaty benefits on its own behalf or merely documenting its Foreign Account Tax Compliance Act (FATCA) status. The instructions differ significantly based on its purpose for submitting the form. Please review the Special Instructions on page 16 in **Instructions for Form W-8BEN-E (Rev. October 2021)** for help in completing the form as a Hybrid Entity.

Part I - Identification of Beneficial Owner

Part I **Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner	**2** Country of incorporation or organization
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	

4 Chapter 3 Status (entity type) (Must check one box only):

- ☐ Corporation
- ☐ Partnership
- ☐ Simple trust
- ☐ Tax-exempt organization
- ☐ Complex trust
- ☐ Foreign Government - Controlled Entity
- ☐ Central Bank of Issue
- ☐ Private foundation
- ☐ Estate
- ☐ Foreign Government - Integral Part
- ☐ Grantor trust
- ☐ Disregarded entity
- ☐ International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

- ☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
- ☐ Participating FFI.
- ☐ Reporting Model 1 FFI.
- ☐ Reporting Model 2 FFI.
- ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
- ☐ Sponsored FFI. Complete Part IV.
- ☐ Certified deemed-compliant nonregistering local bank. Complete Part V.
- ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
- ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
- ☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
- ☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.
- ☐ Owner-documented FFI. Complete Part X.
- ☐ Restricted distributor. Complete Part XI.
- ☐ Nonreporting IGA FFI. Complete Part XII.
- ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
- ☐ International organization. Complete Part XIV.
- ☐ Exempt retirement plans. Complete Part XV.
- ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
- ☐ Territory financial institution. Complete Part XVII.
- ☐ Excepted nonfinancial group entity. Complete Part XVIII.
- ☐ Excepted nonfinancial start-up company. Complete Part XIX.
- ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
- ☐ 501(c) organization. Complete Part XXI.
- ☐ Nonprofit organization. Complete Part XXII.
- ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
- ☐ Excepted territory NFFE. Complete Part XXIV.
- ☐ Active NFFE. Complete Part XXV.
- ☐ Passive NFFE. Complete Part XXVI.
- ☐ Excepted inter-affiliate FFI. Complete Part XXVII.
- ☐ Direct reporting NFFE.
- ☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
- ☐ Account that is not a financial account.

6 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).	
City or town, state or province. Include postal code where appropriate.	Country
7 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

Part I **Identification of Beneficial Owner** *(continued)*

8 U.S. taxpayer identification number (TIN), if required		
9a GIIN	**b** Foreign TIN	**c** Check if FTIN not legally required . . . . . . ▶ ☐
10 Reference number(s) (see instructions)		

Note: Please complete remainder of the form including signing the form in Part XXX.

1. The full legal name of the entity.

   Note:

   If you are a disregarded entity or branch, do not enter your business name. Instead, enter the legal name of your owner (or, if you are a branch, the entity that you form a part of) (looking through multiple disregarded entities if applicable).

If you are a disregarded entity that is a hybrid entity filing a treaty claim, however, see Hybrid Entity Making a Claim of Treaty Benefits under Special Instructions, later

2. List the country where your entity was legally organized.
3. Enter your disregarded entity name.
4. Check the appropriate chapter 3 entity type.
5. Check the appropriate chapter 4 status.

   Note: For most of the chapter 4 statuses, you are required to complete an additional part of this form certifying that you meet the conditions of the status indicated on line 5.
6. Enter the permanent residence address of the entity identified on line 1.

   Note: Do not show the address of a post office box, or an address used solely for mailing purposes unless it is the only address you use, and it appears in your organizational documents.
7. Mailing address is only required if different than resident address.
8. Enter your U.S. employer identification number (EIN).
9. **9a,9b,9c:** As applicable: enter your Global Intermediary Identification Number (GIIN), Foreign Tax ID Number (FTIN). If you are a resident of the following jurisdictions, you may check the box to indicate, you are in a jurisdiction that does not require an FTIN. The jurisdictions are Australia, Bermuda, British Virgin Islands, Cayman Islands, and Japan. Please check **IRS.Gov** for the most current list as they are subject to change.
10. You can use this to enter your account number for reference.

Part II – Disregarded Entity or Branch Receiving Payment

Part II **Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

☐ Branch treated as nonparticipating FFI. ☐ Reporting Model 1 FFI. ☐ U.S. Branch.

☐ Participating FFI. ☐ Reporting Model 2 FFI.

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any)

11. Check the box that applies, if no box applies you do not need to complete this part.
12. Enter the address of your disregarded entity

13. If you are a: Reporting Model 1 FFI, Reporting Model 2 FFI or a Participating FFI you must enter your GIIN

> **Note**: If you are in the process of registering your branch with the IRS but have not received a GIIN, you may complete this line by writing "applied for."

Part III – Claim of Treaty Benefits

Part III **Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

14 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 ☐ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

- ☐ Government
- ☐ Tax-exempt pension trust or pension fund
- ☐ Other tax-exempt organization
- ☐ Publicly traded corporation
- ☐ Subsidiary of a publicly traded corporation
- ☐ Company that meets the ownership and base erosion test
- ☐ Company that meets the derivative benefits test
- ☐ Company with an item of income that meets active trade or business test
- ☐ Favorable discretionary determination by the U.S. competent authority received
- ☐ No LOB article in treaty
- ☐ Other (specify Article and paragraph): ______

c ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

15 **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 14a above to claim a ______ % rate of withholding on (specify type of income): ______
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: ______

14. Treaty Certifications – Check all that apply

a. Enter the country where you are a resident for treaty purposes and check the box to certify you are a resident of that country.
b. Check the box to certify that you are a resident of that country and that you satisfy the Limitation on Benefits (LOB) provisions of the treaty. Many treaties include a LOB article to prevent residents of third countries from claiming benefits. See **Irs.Gov** for more information.
c. Only check if claiming treaty benefits for U.S.-source dividends from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, provided the entity meets the "qualified resident status" under the treaty. If these conditions do not apply, leave the box unchecked. See **IRS.Gov** for additional information on box 14c.

15. Complete this section if you are claiming treaty benefits that are not met by the conditions in 14b.

Parts IV – XXVIII Certification of Chapter 4 Status

16.– 43. Only complete the applicable section and checkboxes within the section as required by your selection in Part I section 5.

Part XXIX - Substantial U.S. Owners of Passive NFFE

Part XXIX **Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Only complete if you have identified yourself as a Passive NFFE with one or more substantial U.S. owners in part XXVI.

Part XXX - Certification

Part XXX **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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified 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 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); **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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☐ **I certify that I have the capacity to sign for the entity identified on line 1 of this form.**

Sign Here ▶ Signature of individual authorized to sign for beneficial owner | Print Name | Date (MM-DD-YYYY)

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

- Review all certification statements carefully
- Check the box to certify that you are authorized to sign on behalf of the entity
- Sign your name, print your name clearly and date the form.