

Completing a W-8 Ben-E – Entity Non-US Clients

This document is for reference only and should not be used in lieu of professional tax advice in relation to any specific queries.

Form W-8BEN-E
(Rev. April 2016)
Department of the Treasury
Internal Revenue Service

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
OMB No. 1545-1621

For use by entities. Individuals must use Form W-8BEN. * Section references are to the Internal Revenue Code.
Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8ben-e.
Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident
- A foreign individual
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
- 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(i)(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)
- Any person acting as an intermediary

Instead use Form:

- W-9
- W-8BEN (Individual) or Form 8233
- W-8ECI
- W-8IMY
- W-8ECI or W-8EXP
- W-8IMY

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):

- Simple trust
- Central Bank of Issue
- Grantor trust
- Tax-exempt organization
- Disregarded entity
- Complex trust
- Private foundation
- Partnership
- Estate
- International organization
- Government

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 a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, or excepted 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.
- Certified deemed-compliant investment advisors and investment managers. 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.
- 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 XXII.
- Nonprofit organization. Complete Part XXIII.
- 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

8 U.S. taxpayer identification number (TIN), if required

9a GIIN

b Foreign TIN

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form W-8BEN-E (Rev. 4-2016)

Form W-8Ben-E to be used for all non-US, non-personal accounts (e.g. financial institutions, companies etc)

Ensure it is latest version of form (check IRS.com if unsure)

Chapter 3 status – Client to certify themselves, if unsure of classification independent tax advice is required before submission of form

Chapter 4 Status - Relates to the clients FATCA classification – again if unsure seek independent tax advice - Whichever box the client has ticked will have further corresponding sections to fill out later in the form

A US Tax Identification Number (TIN) is generally required if claiming US tax exemptions under the Internal Revenue Code

A Global Intermediary Identification Number (GIIN) issued by the US Internal Revenue Service (IRS) in part for entities required to report under FATCA. A GIIN must be provided if the entity's FATCA status is any one of the following: Participating Foreign Financial Institution (FFI), Reporting Model 1 FFI, Reporting Model 2 FFI, Registered Deemed-Compliant FFI, Nonreporting IGA FFI, Direct Reporting Non-Financial Foreign Entity (NFFE) or Sponsored Direct Reporting NFFE. A Nonreporting IGA FFI that is a Trustee Documented Trust must input the GIIN of the Trustee here.

Reference Numbers - This is an optional field where the client may include reference numbers such as their account number.

Enter name of entity (as per name on client's app form)

Country of incorporation (usually found on company's certificate of incorporation) Correct country name with no abbreviations.

Information on disregarded entities is not a usual field that is filled out, if it is go to IRS.com to seek further info

Permanent Residence Address - usually relates to the address that is on client application, where the client operates the business from and claims tax residence

Mailing address is optional & provided if different from the residence address

-Foreign TIN - This is an optional field where the client may provide the TIN issued by the entity's country of tax residence.

Part III – Claim of Tax Treaty Benefits to be completed by an entity claiming a reduced rate, or exemption from, withholding under an income tax treaty. Clients are encouraged to seek professional advice if they have questions relating to this section. If not applicable this section will be left blank.

Line 14 This is an optional field that is only completed if a tax treaty benefit is being claimed.

Line 15 This is an optional field that is completed only if special rates and conditions are applicable. (further info available on W-8Ben-E guide on IRS.com)

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
- 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:

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 to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W.
- The entity identified 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 income tax treaty, or (c) the partnership's income of a partnership that is effectively connected income, 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 identify or make payments of the income of which the entity on line 1 is the beneficial owner.
I agree that I will submit a separate form within 30 days if any certification on this form becomes incorrect.

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

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

Certification is mandatory and needs to be completed by individuals authorised to sign on behalf of the entity.

Signature: In accordance with entity signatory list

Print Name: The signatory must provide their full name

Date: The signatory to insert the date the form is signed in US date format (MM-DD-YYYY).