

# W-8BEN form – Mandatory fields to be completed

This simplified document is produced for information purposes only. If necessary, you should refer to the official instructions available on the IRS website [irs.gov/pub/irs-pdf/iw8ben.pdf](https://irs.gov/pub/irs-pdf/iw8ben.pdf)

<b>Form W-8BEN</b> Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) (Rev. October 2021) Department of the Treasury Internal Revenue Service		OMB No. 1545-0047 For use by individuals. Entities must use Form W-8BEN-E. Do to <a href="https://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information. Give this form to the withholding agent or payer. Do not send to the IRS.
Do NOT use this form if: • You are NOT an individual • You are a U.S. citizen or other U.S. person, including a resident alien individual • 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) • You are a beneficial owner who is receiving compensation for personal services performed in the United States • You are a person acting as an intermediary		Instead, use Form: W-8BEN-E W-9 W-8ECI 8233 or W-4 W-8IMY
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.		
<b>Part I Identification of Beneficial Owner (see instructions)</b>		
1 Name of individual who is the beneficial owner OBLIGATORE		2 Country of citizenship OBLIGATORE
3 Permanent residence address (street, apt., or suite no., or rural route). Do not use a P.O. box or in-care-of address. OBLIGATORE		
City or town, state or province. Include postal code where appropriate.		Country OBLIGATORE
4 Mailing address (if different from above) OBLIGATORE		
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) OBLIGATORE		
6a Foreign tax identifying number (see instructions) OBLIGATORE		6b Check if FTIN not legally required <input type="checkbox"/>
7 Reference number(s) (see instructions) OBLIGATORE		8 Date of birth (MM-DD-YYYY) (see instructions) OBLIGATORE
<b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b>		
9 I certify that the beneficial owner is a resident of OBLIGATORE 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:		
<b>Part III Certification</b>		
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 3 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 1445(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 deduct 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.		
<input checked="" type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.		
Sign Here		
OBLIGATORE Signature of beneficial owner (or individual authorized to sign for beneficial owner) OBLIGATORE Print name of signer		OBLIGATORE Date (MM-DD-YYYY)
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 10-2021)		

## Part I – Identification of Beneficial Owner: Customer information

This section lists all the information about you:

1. Full Name (First Name and Last Name)
2. Country of citizenship
3. Permanent address:
  - i. 1<sup>st</sup> line: full address of the principal residence
  - ii. 2<sup>nd</sup> line: city, state/province and post code + Country spelled out in letters
4. This field is only required if the mailing address is different from the principal residence address on line 3.

6a. Enter the TIN Tax Identification Number of your country of residence.

## Part II – Claim of Tax Treaty Benefits

The United States has signed tax treaties with a number of foreign countries whereby residents of those countries are taxed at a reduced rate or are exempt from U.S. income tax or withholding tax on certain income (e.g. dividends, interest) or earnings from U.S. sources. The Internal Revenue Service ("IRS") provides [tables relating to the said treaties](#) on their website.

As a non-U.S. person completing the W-8BEN form, these tables will help you determine whether a treaty exists and is in force between the United States and your country of residence (Table 3).

9. Indicate the country of tax residence.
10. Complete only if you request the application of a specific article in the treaty not covered by line 9. In this case, also indicate the article of the applicable treaty. This line is generally not applicable for income such as interest or dividends.

## Part III – Certification

This section concerns your certification that the information given is correct.

- Check the box 'I certify that I have the capacity to sign for the person identified on line 1 of this form' only if you **are not** the person identified on line 1. A power of attorney will then **be mandatory**. **This power of attorney must state that the agent has the capacity to complete and sign the W8BEN Form.**

Your signature is **required**.

Enter the date in US FORMAT MM/DD/YYYY