

Form W-8 BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

- For the full IRS Instructions page for W-8 BEN use this [Link](#)
- Review the Tax Treaty Tables on the IRS Website [Link](#)

Please note: ISSS advisors are not tax experts and are legally prohibited from giving you tax advice. It is your responsibility to determine how to complete IRS Forms.

***Complete this form ONLY if you are able to claim tax treaty benefits!**

Enter all your personal information. If a field doesn't apply, write "N/A."

Form **W-8BEN** **Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)** OMB No. 1545-1621

(Rev. February 2014) Department of the Treasury Internal Revenue Service

DO NOT use this form if: For use by individuals. Entities must use Form W-8BEN-E. **Information about Form W-8BEN and its separate instructions is at [www.irs.gov/form8ben](#).** Instead, **USE Form W-8BEN-E** to the withholding agent or payer. Do not send to the IRS.

- 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

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)

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

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 COUNTRY 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 NUMBER (SECTION) of the treaty identified on line 9 above to claim a PERCENTAGE rate of withholding on (specify type of income): E.G. FELLOWSHIP, SCHOLARSHIP, GRANT, ETC.

Explain the reasons the beneficial owner meets the terms of the treaty article: FOREIGN NATIONAL RECEIVING TYPE OF INCOME LISTED ABOVE

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 to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named 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 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.

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

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)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2014)

Enter all tax treaty information.