

### Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.  
► Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) 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 for:**

**Instead use Form:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- 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) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- 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) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

#### Part I Identification of Beneficial Owner

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

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

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part
	<input type="checkbox"/> 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.)

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

City or town, state or province. Include postal code where appropriate.	Country
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**Part I Identification of Beneficial Owner** (continued)

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

<b>9a</b> GIIN _____	<b>b</b> Foreign TIN _____	<b>c</b> Check if FTIN not legally required. <input type="checkbox"/>
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**10** Reference number(s) (see instructions) \_\_\_\_\_

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

**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) \_\_\_\_\_

**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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> 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 IV Sponsored FFI**

**16** Name of sponsoring entity: \_\_\_\_\_

**17** **Check whichever box applies.**

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

**Part V Certified Deemed-Compliant Nonregistering Local Bank**18  I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**19  I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

20 Name of sponsoring entity: \_\_\_\_\_

21  I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**22  I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**23  I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a  (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

**Part X Owner-Documented FFI (continued)****Check box 24b or 24c, whichever applies.**

- b**  I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c**  I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d**  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

- 25a**  (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b**  Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c**  Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Part XII Nonreporting IGA FFI**

- 26**  I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
  - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ .  
The trustee is:  U.S.  Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

- 27**  I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

**Check box 28a or 28b, whichever applies.**

- 28a**  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b**  I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
  - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
  - The benefit of the entity's income does not inure to any private person; **and**
  - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

**Check box 29a, b, c, d, e, or f, whichever applies.**

- 29a**  I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
  - Is operated principally to administer or provide pension or retirement benefits; **and**
  - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b**  I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - No single beneficiary has a right to more than 5% of the FFI's assets;
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
    - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
    - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
    - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
    - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c**  I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - Has fewer than 50 participants;
  - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
  - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
  - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans** *(continued)*

- d  I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e  I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f  I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31  I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32  I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33  I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34  I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

**Part XXI 501(c) Organization**

**35**  I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

**36**  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

**Check box 37a or 37b, whichever applies.**

**37a**  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

**b**  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

**38**  I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - (i) Does not accept deposits in the ordinary course of a banking or similar business;
  - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
  - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

**39**  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

**40a**  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

**b**  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**

**c**  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**Part XXVII Excepted Inter-Affiliate FFI**

41  I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

**Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)**

42 Name of sponsoring entity: \_\_\_\_\_

43  I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

**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

**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)



# W-8BEN-E 表格 填寫說明

(2021 年 10 月修訂版)

## Certificate of Status of Beneficial Owner for

### 受益人身分證明書 (為美國稅項預扣優惠及申報備用) (實體)

章節條款引用美國國內稅收法規，除非另有說明。

## 未來發展動向

若需 W-8BEN-E 表格及其說明之發展動向的最新資料 (如這些資料刊佈之後頒佈之法規)，請瀏覽國稅局網站 IRS.gov/FormW8BENE。

## 最新動態

### 最新動態

#### 條款1446 (f)內容指南。《減稅與就業法》(The Tax Cuts and Jobs Act, TCJA)

在其修訂中增加了第1446(f)項條款。根據該條款的一般性要求，如果處置合夥權益實現的收益符合第 864(c)(8) 條所描述的有效關聯收益，當轉讓人為非美國人的情況下，購買此類合夥權益的受讓人需按照處置合夥權益的已實現金額的10% 代扣代繳預提稅，除非該交易符合條款中的例外情況。

2020年11月30日，T.D. 9926

號公告 (即《聯邦公報》第84卷第76910頁 (84 FR 76910)) 發布，其中涵蓋了條款1446(f)中對於預提稅的代扣代繳和申報的最終規定，包括上市合夥企業(publicly traded partnerships, PTP)的合夥權益轉讓中涉及的預提稅的代扣代繳和申報的最終規定。

上市合夥企業權益轉讓及條款1446(f)中涵蓋的與條款1446(a)中規定的上市合夥企業權益分配涉及的預提稅代扣代繳相關修訂內容適用於2023年1月1日或之後發生的轉讓和分配事項。詳情請參閱2021-51號公告以及 2021-36 I.R.B.

361號公告。條款1446(f)中對於非上市合夥企業權益轉讓涉及的代扣代繳及申報的相關規定，一般適用於發生在2021年1月29日之後的事項。

本指南已補充更新，供某些需就合夥企業權益轉讓已實現金額扣繳預提稅的轉讓方使用此表格。詳情請參考515號刊物 (Pub.515) 中對於條款1446(f)中代扣代繳的額外討論，包括各項條文的生效日期。

**第4項。**第4項實體分類已更新。已刪除外國政府此分類，並由兩種可能分類取而代之：(i) 外國政府控制之實體；或(ii) 外國政府的組成部分。請參閱暫定法規第1.892-2T條款。請參閱下文第4項說明。

**新增第9c項。**新增第9c項「法律上並無求必須取得外國稅務編號 (FTIN)」，賬戶持有人需要在第 9b項提供外國稅務編號 (FTIN)，以表明帳戶持有人所居住的司法管轄區並無法律要

求帳戶持有人必須取得稅務編號(外國TIN)。請參閱下文第9c項說明。

**第6050Y條款申報規定。**已更新相關說明，供人壽保險合同的外國賣方實體或領取在6050Y條款中提及的須申報的身故賠償的外國受益人實體 (合夥企業、簡單信託或授予人信託除外) 使用此表格。

**第14項。**申請享有租稅協定優惠。已更新此項說明，新增相關陳述，供外國居民實體，表明其居住國與美國簽訂了不含優惠限制條款 (LOB) 的租稅協定。

**第15項。**優惠稅率及條件。已更新此項說明，新增相關陳述，供實體申請享有租稅協定優惠，表明其業營利潤或收益並不屬於常設機構，當中包括外國合夥人從轉讓合夥企業權益中獲得在第 864(c)(8)條提及的應課稅收益，該收益將根據第 1446(f) 條規定在轉讓時進行扣繳。

**電子簽章。**已更新此項說明，新增附加指引，根據最終條例第3章 (T.D.

9890)，說明在扣繳證明書上使用電子簽名的相關事項。請參閱下文第 XXX 部分中的“證明”和條例第 1.1441-1(e)(4)(i)(B) 條款規定。

## 提醒

**附註。**如果閣下居住於 FATCA 合夥人轄區 (即具有互惠的 IGA 模式 1 轄區)，特定納稅帳戶資訊可提供給居住轄區。

## 一般說明

若需這些說明使用之術語定義，請參閱下文定義。

### 表格用意

本表格用於外國實體依據第 3 章、第 4 章及本說明下文中描述的某些其他法案條款之規定證明其身分。

外國人士收到的來自美國財源之收入會被徵收 30% 的預扣稅，這些收入包括：

- 利息 (包括某些原始發行折價 (OID)) ；

- 股利；
- 租金；
- 權利金；
- 花紅；
- 年金；
- 所提供之服務的補償金或期望的補償；
- 證券借貸交易之替代款項；或
- 其他固定或可確定之年度或定期收益、利潤或收入。

按支付的總金額繳納稅款，且通常依據第 1441 條款或第 1442 條款對該金額扣繳稅款。不論是否為著受益人之利益，直接付予受益人或其他人士（如中間人、代理人或合夥人），款項均被視為已給付。

第 1446 (a)條款要求在美國境內從事貿易或商業活動的合夥企業須為外國合夥人，就分配給該外國合夥人的有效關聯的應課稅收入預扣稅款。此外，第 1446(f) 條款通常要求合夥權益的受讓人（或在 PTP 權益協助轉讓的經紀人）在轉讓被視為第 864(c)(8) 條款所述之有效關連收益對轉讓實現的金額進行預扣。合夥企業內遵循第 1441 或 1442 條款條文提交 W-8BEN-E 表格的外國合夥人通常也符合第 1446 (a) 或 (f)條款之文件要求。但是，在某些情況下，第 1441 條款及第 1442 條款之文件要求與第 1446 (a) 或 (f)條款之文件要求不相配。請參閱條例第 1.1446-1 至 1.1446-6 條款（有關第 1446(a)條款徵提身分文件的要求），以及第 1.1446(f)-2 節和 1.1446(f)-4 條款（有關第 1446(f) 條款徵提身分文件的要求）。

扣繳代理或收入付款方可以信賴填妥的 W-8BEN-E 表格，將與 W-8BEN-E 表格有關的款項視為付予該金額受益人之外國人士的款項。若適用，扣繳代理可以信賴 W-8BEN-E 表格，減免納稅人應繳納的預扣稅。若閣下收到某些類型之收入，閣下必須提交 W-8BEN-E 表格：

- 宣稱閣下是須提交 W-8BEN-E 表格之收入的受益人，或是受第 1446 條款規制之合夥企業的合夥人；及
- 若適用，以與美國簽署所得稅條約之外國居民身分，申請享有預扣稅減免優惠。

閣下還可以使用 W-8BEN-E 表格證實與美國境內貿易或商業活動無實際關連之名目本金合約收入，以證明享有 1042-S 表格規定之此類收入申報的例外優待。請參閱條例第 1.1461-1(c)(2)(ii)(F) 條款。

表格 W-8BEN-E 亦可用於申請豁免第 881(c) 條款規定的投資組合利息預扣稅款。投資組合利息預扣稅款豁免不適用於收款人是持有付款人 10% 股份的股東的利息付款，或不適用於受控外國公司從相關人士接收的利息付款。請參見第 881(c)(3) 和 881(c)(5) 條款。本表格的將來版本可能要求接收與本表格有關的利息付款的人士確定其具有這些被禁關係之一的任何相關義務。

閣下還必須提交 W-8BEN 表格，且針對某些類型的收入，申請享有 1099 表格規定之美國境內資料申報及備用稅項預扣（依據第 3406 條款所述之備用稅項預扣稅率）豁免優待。此類收入包括：

- 經紀收入；
- 短期（183 日或更少）原始發行折價（短期 OID）；
- 銀行存款利息；
- 外國財源利息、股利、租金或權利金。

在扣繳代理或付款方將收入付予閣下，或存入閣下的帳戶之前將 W-8BEN-E 表格交給扣繳代理或付款方。申請時未提供 W-8BEN-E 表格可能造成 30% 稅率的預扣稅款，或是在備用預扣稅款適用的某些情形下，閣下接收付款時，可能實施備用稅項預扣稅率。

除了第 3 章的要求，第 4 章還要求扣繳代理確認收到可扣繳給付款項之收款方的第 4 章身分。扣繳代理可以要求閣下提交 W-8BEN-E 表格，以證實第 4 章身分，並避免針對此類款項按 30% 稅率預扣稅款。

第 4 章還要求參與協議之 FFI 及某些註冊視同合規之 FFI 證明其實體帳戶持有人，以便確定其第 4 章身分，不論稅項預扣是否適用於任何付予該實體的款項。如果閣下是 FFI 的帳戶持有實體，則 FFI 可申請由閣下提供表格 W-8BEN-E 以證明第 4 章中的身分。

**額外資料。**若需扣繳代理之額外資料及說明，請參閱 W-8BEN、W-8BEN-E、W-8ECI、W-8EXP 及 W-8IMY 索取者說明。

### 須提交 W-8BEN-E 表格之人士

若閣下是外國實體，且收取扣繳代理支付的可扣繳給付款項或收取受第 3 章規制之款項，或若閣下是實體，且於某一要求提交此表格之 FFI 內開設帳戶，閣下必須向扣繳代理或付款方提交 W-8BEN-E 表格

- 若閣下是外國實體（合夥企業、簡單信託或授予人信託除外），並作為第 6050Y(b)條提及人壽保險合同的買方（不包括有效關聯收入的支付），閣下必須向第 6050Y(b)發行人（根據第 1.6050Y-1(a)(8)(iii) 條定義）提供表格 W-8BEN-E，以建立閣下的外國身份。參見第 1.6050Y-3條。

- 若閣下作為領取在 6050Y(b)條款中提及須申報的身故賠償的外國受益人實體（受第 3 章扣繳的外國合夥企業、設保人或簡單信託接受須申報的身故賠償或有效關聯收入付款除外），閣下必須向付款方（根據第 1.6050Y-1(a)(11)條定義）提供表格 W-8BEN-E，以建立閣下的外國身份。參見第 1.6050Y-4條。

#### 切勿使用表格 W-8BEN-E。

- 閣下是美國人士（包括美國公民、外籍美國居民及被視為美國人士之實體，例如依據州法律成立之公司）。應該使用 W-9 表格，並要求提供美國納稅識別號碼申請及證明書。
- 閣下是外國保險公司，且依據第 953(d) 條款選擇視為美國人士。應該向扣繳代理提交 W-9 表格以證實閣下的美國身分，即使依據第 4 章，閣下被視為 FFI。
- 閣下是非美國居民外國人士。則使用表格 W-8BEN 在美納稅與報稅受益方身分證明（個人），或表格 8233 外籍非居民個人的獨立（和某些非獨立）個人服務的酬金扣繳稅款豁免（如適用）。
- 閣下是美國稅收意義上的被作廢之實體、分支機構或過渡實體。但是，如果閣下是被作廢之實體或過渡實體，使用本表格證明閣下在第 4 章中的身分（因為閣下持有在 FFI 開立的帳戶），或是如果閣下為被作廢之實體或合夥企業，由於在租稅協定意義上是應納稅的混合實體，為了申請享有條約優惠，則閣下可使用本表格。

#### 請參閱稍後根據特殊說明提出租約利益要求的混合實體。

- 過渡實體也可以使用本表格來證明自己是符合第 6050W 條款規定的參與協議之收款方。如果閣下是具有單一業主或 FFI 分支機構的被作廢之實體，則該單一業主（如果此類所有人是外國人士）應提供 W-8BEN 表格或 W-8BEN-E 表格（如適用）。如果單一業主是美國人士，則應提供表格 W-9 表格。如果閣下是合夥企業，則應提供 W-8IMY 表格、外國中間人、外國過渡實體或某些美國分支機構在美納稅和報稅證明。
- 閣下擔任中間人（即並非擔任自有帳戶的中間人，而是擔任其他人士的帳戶的中間人，如代理人、代名人或託管人）、合格中間人（包括作為合格衍生產品交易人的合格中間人）或合格證券貸款人（QSL）。應該提供 W-8IMY 表格。
  - 閣下收取之收入與美國境內貿易或商業活動有實際關連，除非可透過合夥企業分配給閣下。應該提供 W-8ECI 表格—外國人士聲稱收入與美國境內貿易或商業活動有實際關連之證明書。若有任何收入在提供 W-8BEN-E 表格之後變成有實際關連，情況發生變動，已提交 W-8BEN-E 表格變成無效。
  - 閣下正在向外國政府、國際機構、外國發行之中央銀行、外國稅款豁免機構、外國私人基金會或美國屬地政府申請享有第 115(2)、501(c)、892、895 或 1443(b) 條款利益。應該提交 W-8EXP 表格 - 外國政府或其他外國組織證明書（為美國稅項預扣優惠及申報備用），以證實閣下享有豁免優待，並確認閣下的第 4 章身分。但是，如果閣下申請享有條約優惠，則應該提供 W-8BEN-E 表格，如果閣下僅申請豁免於備用預扣稅款的外國人士身分，或證明閣下的第 4 章身分，可以提供本表格。例如，第 501(c) 條

款規定的外國稅款豁免機構收取之版稅收入不可以免稅，因為該收入應作為無關業務收入納稅，但依據租稅協定之版稅條款，其有資格申請預扣稅率調減，因此該實體應該提交 W-8BEN-E 表格。若閣下正在收取有實際關聯之收入（例如依據該法規適用條款無法免稅之商業活動收入），閣下應該提交 W-8ECI 表格。

- 閣下是外國反向混合實體，且傳送由閣下利益持有人提供之文件，以代表他們申請享有條約優惠。應該提供 W-8IMY 表格。外國反向混合實體也不可使用本表格來代表自己申請享有條約優惠。參見下文的外國反向混合實體內容。

#### 閣下是第 1441 條款 至 1443

條款及隨附條約定義之預扣外國合夥企業或預扣外國信託。應該提供 W-8IMY 表格。

- 閣下是外國委託人信託，且遵從第 1446 (a) 條款規定提交文件。應該提供 W-8IMY 表格及隨附文件。

- 閣下是第 1446(f) 條提及的合夥權益轉讓人之外國合夥企業或外國委託人信託，請提供 W-8IMY 表格。

- 閣下是美國金融機構的外國分行，且為適用模式 1 IGA 定義之 FFI（合格中介分行除外）。為向扣繳代理表明身分，閣下可以提交 W-9 表格以證實閣下的美國身分。

**將 W-8BEN-E 表格交給扣繳代理。**請勿將 W-8BEN-E 表格寄往國稅局。應該將該表格提交給要求閣下提供之人士。此人士通常是將收入付給閣下、存入閣下帳戶之人士或分配收入給閣下的合夥企業。FFI 可能也會要求閣下提交此表格，以證明閣下帳戶的身分。

**將 W-8BEN-E 表格交給扣繳代理時。**請將 W-8BEN-E 表格交給要求閣下提供之人士，然後該人士即會將收入付款給閣下、存入閣下帳戶或分配給閣下。若閣下沒有提供此表格，扣繳代理可能會預扣 30%（依據第 3 章或第 4 章規定）、備用稅項預扣稅率或第 1446 條款規定之適用稅率的稅款。若閣下收到單個扣繳代理超過一種類型之收入，且申請享有不同的優惠，則扣繳代理可能會要求閣下為每種類型之收入提交一份 W-8BEN-E 表格。通常必須將一份單獨的 W-8BEN-E 表格交給每個扣繳代理。

**附註。**若閣下與一名或多名其他人士共同持有收入，只要所有業主均已提交 W-8BEN 表格或 W-8BEN-E 表格（或其他適用文件）扣繳代理會將此收入視為外國人士持有，且該外國人士是款項受益人。若任何帳戶持有人是指定美國人士或美國所有之外國實體，要求提供此表格之 FFI 會將該帳戶視為美國帳戶，以便遵從第 4 章之規定（除非依據第 4 章之規定，該帳戶不具備美國帳戶身分）。

**情況變動。**如果情形有變，使閣下所提交的 W-8BEN-E 表格中的任何資訊就第 3 章或第 4 章而言不準確，閣下必須在情形發生變化後的 30 天內透過提供條例第 1.1471-3(c)(6)(ii)(E)(2) 條款要求的文件來通知扣繳代理或維護閣下帳戶的金融機構。請參閱條例第 1.1441-1(e)(4)(ii)(D) 條款，以瞭解情況變動在第 3 章中的定義，並參閱第 1.1471-3(c)(6)(ii)(E) 條款，以瞭解情況變動在第 4 章中的定義。

## 警告!

對於依據適用 IGA 規定申請第 4 章身分的 FFI，情況變動包括 FFI 組建或常駐的轄區 (或本表格第 2 部分確定的轄區) 包含在被視為具有有效力的政府間協定的轄區清單中和從該清單中刪除時，或轄區的 FATCA 身分變化時 (例如從模式 2 變為模式

1)。該協定清單在 [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx) 中維護。

**W-8BEN-E 表格期滿。** W-8BEN-E 表格之生效期通常將由簽署表格之日期開始至連續第三個日曆年之最後一日為止，以用於證實第 3 章及第 4 章身分，除非情況變動導致該表格上的任何資料出現差錯。例如，一份於 2014 年 9 月 30 日簽署之 W-8BEN 表格將持續生效至 2017 年 12 月 31 日為止。

在某些情況下，若情況並無變化，W-8BEN-E 表格會持續生效。請參閱條例第 1.1441-1(e)(4)(ii) 和 1.1471-3(c)(6)(ii) 條款，以分別瞭解第 3 和第 4 章的有效期限。

## 定義

**帳戶持有人。** 帳戶持有人通常是指被列為或辨認為金融帳戶持有人或所有人之人士。例如，若合夥企業被列為金融帳戶持有人或所有人，該合夥企業則屬帳戶持有人，而非合夥企業之合夥人。但是，被作廢之實體 (被視為 FFI 的被作廢之實體除外，以用於證實第 4 章身分) 持有之帳戶，視為由該實體的單一業主持有。

**已實現金額。** 就第 1446(f)

條款訂定目的，轉讓合夥企業權益(除上市合夥企業 PTP 權益之外)所實現的金額係由條例第 1001 條 (包括條例第 1.1001-1 至 1.1001-5 條款) 和條例第 752 條 (包括條例第 1.752-1 至 1.752-7 條款) 明訂。請

參閱條例第 1.1446(f)-2(c)(2) 條款。由轉讓上市合夥企業(PTP) 權益所實現的金額是以支付或記入合夥人或完成轉讓之經紀人(如適用)帳上之處份總額(如條例第 1.6045-1(d)(5) 條款定義)。在 PTP 分配中實現的金額是分配的金額減去可歸因於合夥企業累積淨收入的部分分配 (根據條例第 1.1446(f)-4(c)(2) (iii) 規定)。

**金額視第 3 章扣繳稅款而定。** 依據第 3 章規定應繳納稅款之金額通常是指美國境內財源給付之固定、可審定、年度或定期性 (FDAP) 收入金額 (包括 PTP 分配之金額。除非另有說明)。FDAP 收入是指總收入內包括之全部收入，包括利息 (及 OID)、股利、租金、權利金及補償。根據第 3 章規定扣繳稅款不包含並非 FDAP 的金額，例如出售物業的大部分收益 (包括市場貼現及權利金)，以及條例第 1.1441-2 條款所述之其他具體收入項目 (例如銀行存款利息及短期 OID)。依據第 1446(a) 條款規定，應繳納稅款之金額是指外籍合夥人持有之合夥企業有實際關連之須納稅收入。

依據第 1446(f) 條款規定，應繳納稅款之金額是指轉移合夥企業權益所實現之金額。

**受益人。** 除因所得稅優惠條約而獲稅款減免的款項外，收入的受益人一般是指在美國稅收原則下必須於報稅表上申報總收入的人士。若該人士以代名人、代理人或託管人身分獲得收入、或以交易渠道方式參與而作廢，則不被當作是收入之受益人。當支付的數額不構成收入，確定受益人所有權時則將該款項算作收入。

外國合夥企業、外國簡單信託和外國讓與信託並非該合夥企業或信託收入的受益人。外國合夥企業所得收入的受益人一般是指合夥企業的合夥人，只要該合夥人本身並非合夥企業、外國簡單或委託人信託、代名人或其他代理機構。外國簡單信託 (即第 651(a) 條款所述之外國信託) 所得收入的受益人一般是指信託的受益人，若受益人本身並非外國合夥企業、外國簡單或委託人信託、代名人或其他代理機構。付予外國讓與信託 (即依據第 671 至第 679 條款，全部或部分之信託收入被視為委託人或另一方所擁有的外國信託) 之收入的受益人則屬信託之所有人。外國複合信託 (即一個非外國簡單信託或外國委託人信託的外國信託) 所得收入的受益人則是信託本身。

一般而言，為遵從第 1446(a)及(f) 條款，相同的受益人規則適用，但例外之處是，依據第 1446(a)及(f) 條款，要求由外國簡單信託以其名義提交 W-8BEN-E 表格，而非代表該信託受益人。

外國遺產收入的受益人則是遺產本身。

付予美國合夥企業、美國信託或美國遺產的款項被視為給美國收款人的付款。美國合夥企業、美國信託或美國遺產應該向扣繳代理提交自身之 W-9 表格，但是，為遵從第 1446(a) 條款美國讓與信託或被作廢之實體帳戶本身不應向扣繳代理提交 W-9 表格。相反，如適用，該實體必須提供每位委託人或所有人的 W-8 或 W-9 表格。如屬信託，還須提供一份聲明辨認信託下每位所有人之權益分配。為遵從第 1446(f) 條款，委託人或所有人必須提供 W-8 或 W-9 表格以證實其身分以及已實現金額分配資訊，此資訊可由美國讓與信託代表委託人或所有人提供。

**第 3 章。**第 3 章是指美國國內稅收法規第 3 章（非美國居民外國人士及外國公司稅項扣繳）。第 3 章包含第 1441- 1464 條款，但不包含第 1445 及 1446 條款。

**第 4 章。**第 4 章是指美國國內稅收法規第 4 章（外國帳戶強制申報義務）。第 4 章包含第 1471-1474 條款。第 4 章身分。第 4 章身分是指個人作為美國人士、指定美國人士、外籍個人、參與協議之 FFI、視同合規之 FFI、受限制通路商、免稅受益人、未參與協議之 FFI、境內金融機構、例外 NFFE 或被動 NFFE。

**視同合規之 FFI。**依據第 1471(b)(2) 條款，某些 FFI 被視為遵從第 4 章條例規定，無需與國稅局簽訂 FFI 協議。但是，某些視同合規之 FFI 必須於國稅局登記註冊並取得一個 GIIN。這些 FFI 被稱為註冊視同合規之 FFI。請參閱條例第 1.1471-5(f)(1) 條款。

**被作廢之實體。**依據條例第 301.7701-2(b) 條款，擁有一業主且並非公司之商業實體不被當作獨立於其業主的實體。一般而言，被作廢之實體無需向扣繳代理提交本 W-8BEN-E 表格。此類實體業主應該提供適當文件（例如 W-8BEN-E 表格，若業主為外國實體）。若收取可扣繳給付款項的被作廢之實體是單一業主籌建國家境外的 FFI 或有自己的 GIIN，該外國業主必須填寫 W-8BEN-E 表格第 II 部分，以證實收取款項的被作廢之實體的第 4 章身分。某些實體屬於美國稅收意義上的被作廢之實體，在依適用的租稅協定申請條約優惠時會被視為條約居民，或是依適用的 IGA 被視為 FFI。以個人名義申請享有條約優惠之混合實體必須填寫 W-8BEN-E 表格。請參閱下文特別說明項下之混合實體。

不能填寫第 2 部分的具有美國業主的被作廢之實體或具有外國業主的被作廢之實體（即，因為其與單一業主在同一國家並且沒有 GIIN），可將本表格提供給 FFI，僅用來依據第 4 章證明自己。在這種情形下，被作廢之實體應將自己作為受益方填寫第 1 部分，並且不應填寫第 3 項。

**金融帳戶。**金融帳戶包括：

- FFI 開設之存款帳戶；
- FFI 開設之保管帳戶；
- 條例第 1.1471-5(e) 條款定義之投資實體及某些控股公司、財務中心或財務公司的股本或債務權益（既定證券市場內定期交易之權益除外）；
- 某些現金價值保險合約；及
- 年金合約。

為遵從第 4 章規定，存在某些例外帳戶，例如某些利稅儲蓄帳戶、定期人壽保險合約、遺產持有之帳戶、託管帳戶及某些年金帳戶。這些例外情況另訂有細則。請參閱條例第 1.1471-5(b)(2) 條款。帳戶亦被排除在適用 IGA 項下金融帳戶定義之外。

**金融機構。**金融機構一般是指存款機構、保管機構、投資實體或發行現金價值保險或年金合約之保險公司（或保險公司的控股公司）。請參閱條例第 1.1471-5(e) 條款。於境內成立，且亦非存款機構、保管機構或指定保險公司的投資實體不被視為金融機構。相反，它是境內 NFFE。如果此類實體沒有資格作為條例第 1.1472-1(c)(1) 條款中規定的例外 NFFE（包括例外境內 NFFE），則其必須根據條例第 1.1473-1(b)(1) 條款的規定使用本定義（應用 10% 的閾值）披露其實質美國業主。

**外國金融機構 (FFI)。**外國金融機構 (FFI) 是指金融機構的外國實體。

**財政透明實體。**若實體權益持有人當前必須單獨考慮其於付予該實體之收入項目內所佔份額（不論分銷與否），且必須確定該收入項目是否直接來自該實體賺取之財源，則該實體申請享有條約優惠的收入項目被視為具財政透明度。例如，合夥企業、共同信託基金及簡單信託或委託人信託收取之收入項目被視為具財政透明度。

**過渡實體。**過渡實體是指外國合夥企業（扣繳之外國合夥企業除外）、外國簡單信託或外國委託人信託（扣繳之外國信託除外）或對於因所得稅條約優惠而獲預扣稅減免的款項，權益持有人司法管轄區將該給付款項視為具財政透明度的任何實體。

**外國人士。**外國人士包括外國公司、外國合夥企業、外國信託、外國遺產以及任何其他非美國人士。它還包括美國金融機構或美國清算機構的外國分支機構或辦公室，若該外國分支機構是合格中間人。付予外國人士之美國分支機構的款項通常是指付予外國人士的款項。

**GIIN。**GIIN 是指全球中間人識別碼。GIIN 即是分配給於國稅局登記以證實第 4 章身分之實體的識別號碼。

**混合實體。**混合實體是指依據美國稅法之身分認定被視為具財政透明度，但在其他與美國締結所得稅條約的國家境內被視為不具財政透明度的任何人士（個人除外）。混合實體身分關乎申請享有條約優惠。若混合實體收取可扣繳給付款項，則該實體必須提供其第 4 章身分。

**政府間協議 (IGA)。**政府間協議 (IGA) 是指模式 1 IGA 或模式 2 IGA。若需被視為有效模式 1 或模式 2 IGA 之列表，請參閱 [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx)。

**模式 1 IGA** 是指美國或財政部與外國政府或一個或多個機構之間締結的協議，以實施 FATCA 法案，規定 FFI 向此類外國政府或機構申報，且與美國稅局自動交換所申報之資料。向司法管轄區政府申報帳戶之模式 1 IGA 司法管轄區內之 FFI 被稱為申報模式 1 FFI。

**模式 2 IGA** 是指美國或財政部與外國政府或一個或多個機構之間締結的協議，以實施 FATCA 法案，規定 FFI 直接依據 FFI 協議規定向美國稅局申報，且此類外國政府或機構與美國稅局交換補充申報之資料。在模式 2 IGA 司法管轄區內締結有關分行之 FFI 協議的 FFI 是參與協議之 FFI，但可被稱為申報模式 2 FFI。

申報 IGA FFI 一詞可同時指稱申報模式 1 FFI 及申報模式 2 FFI。

**未參與協議之 FFI。** 未參與協議之 FFI 是指除參與協議之 FFI、被視為遵從條例之 FFI 或免稅受益人之外的 FFI。

**免申報 IGA FFI。** 免申報 IGA FFI 是指居住於、位於或設立於符合下列條件的模式 1 或模式 2 IGA 司法管轄區內的 FFI：

- 模式 1 或模式 2 IGA 之附錄 II 特定類別中所述的免申報金融機構；
- 條例第 1.1471-5(f)(1)(i)(A) 至 (F) 條款所述，註冊視同合規之 FFI；
- 條例第 1.1471-5(f)(2)(i) 至 (v) 條款所述，公認視同合規之 FFI；或是
- 條例第 1.1471-6 條款所述的免稅受益人。

**參與協議之 FFI。** 參與協議之 FFI 係指同意遵從有關所有 FFI 分行之 FFI 協議條款的規定，除非分行為申報模式 1 FFI 或是為美國分行。參與協議之 FFI 亦包括申報模式 2 FFI 和美國金融機構的 QI 分行，除非此類分行是申報模式 1 FFI。

**參與協議之收款方。** 參與協議之收款方是指符合 6050W 條款規定的接受預付卡付款，或接受第三方結算機構付款以結算第三方網路交易的任何人。

**收款方。** 收款方通常是指向其付予款項之人，不論該人士是受益人與否。對於付予金融帳戶之款項，收款方通常為該金融帳戶的持有人。請參閱條例第 1.1441-1(b)(2) 和 1.1471-3(a)(3) 條款。

**款項結算實體 (PSE)。** 款項結算實體是收購實體或第三方結算機構的商人。依據第 6050W 條款，PSE 通常必須申報為結算預付卡交易或第三方網路交易而支付的款項。但是，PSE 無須申報支付給用文件證實為外國人士的受益人的款項，此類受益人必需提交適用之 W-8 表格。

**上市合夥企業(PTP)。** 上市合夥企業是指第7704條款和條例第1.7704-4條款中具相同定義之實體，但不包含該條款中被視為公司型態之上市合夥企業。

**上市合夥企業(PTP)權益。** PTP權益是指PTP中與證券交易市場公開交易或於與次級市場(或同等市場) 易交易之權益。

**合格中間人 (QI)。** 合格中間人 (QI) 是條例第 1.1441-1(e) (5)(iii) 條款所述，與國稅局簽訂協議之一方的人士。

**合格衍生產品交易人 (QDD)** 是已同意條例第 1.1441-1(e)(6) 條款中規定的特定申報和扣稅要求的 QI。

**不遵從帳戶持有人。** 不遵從帳戶持有人包括未遵循開設帳戶之 FFI 的要求，提供文件和資訊以確定帳戶是否為美國帳戶的實體（不包括必須被視為未參與協議之 FFI 的實體）。請參閱條例第 1.1471-5(g) 條款。

**反向混合實體。**反向混合實體是指美國稅法原則視其為不具財政透明度，但與美國締結所得稅條約之司法管轄區的法律視其為具財政透明度的任何人士（個人除外）。請參閱 W-8IMY 表格及隨附說明，以瞭解代表自己申請享有條約優惠之反向混合實體的相關資料。

**指定美國人士。**指定美國人士是指除條例第 1.1473-1(c) 條款所述人士之外的任何美國人士。

**真實美國業主。**真實美國業主（如條例第 1.1473-1(b) 條款定義）是指任何指定美國人士：

- 直接或間接持有任何外國企業超過 10% 的股票（投票權或價值）；
- 直接或間接持有外國合夥企業超過 10% 的利潤或資本權益；
- 依據第 671 條款至第 679 條款，被視為任何部分之外國信託的業主；或
- 直接或間接持有信託超過 10% 的實益權益。

**轉讓。**轉讓是一種出售、交換或其他處分，包括合夥企業對合夥人所作之分配，以及依據第 707(a)(2)(B) 條款所述之出售或交換。

**受讓人。**受讓人無論該人為外國人士與否，是指透過轉讓獲得合夥權益的任何人士，包含獲得合夥企業分配的任何人士。

#### **轉讓人。**

轉讓人無論該人為外國人士與否，是指轉讓合夥權益的任何人士。在信託的情況下，如信託的全部或部分收入依據第 671 至 679 條款被視為依委託人或他人擁有（該信託為委託人信託），該委託人或他人則被視為轉讓人。

**美國人士。**美國人士如第 7701(a) (30) 條款定義，且包括美國境內合夥企業、企業及信託。

#### **警告！**

*簽發年金或現金價值保險合約，且選擇被視為美國人士，以用於證實聯邦稅項身分，但不被准許於美國境內營商的某些外國保險公司被視為 FFI，以用於證實第 4 章身分。為遵從第 3 章及第 4 章條文，將文件交給扣繳代理，此類保險公司被允許使用 W-9 表格來證實其為美國人士的身分。同樣，依據適用 IGA 被視為 FFI 的美國金融機構的外國分行（以合格中間人身分運營之分行除外）被允許使用 W-9 表格來證實其為第 3 章及第 4 章所述美國人士的身分。*

**可扣繳給付款項。**可扣繳給付款項的定義見於條例第 1.1473-1(a) 條款。若需適用於須繳納稅款之款項定義的特定例外項目，請參閱條例第 1.1473-1(a)(4) 條款（例如，某些非金融款項的稅款）。

**扣繳代理。**扣繳代理是指控制、收取、保管、處置或支付須依據第 3 章或第 4 章規定繳納預扣稅款的美國財源 FDAP 收入的任何美國或外國人士。扣繳代理可以是個人、公司、合夥企業、信託、協會或任何其他實體，包括（但不限於）任何外國中間人、外國合夥企業以及外國銀行及保險公司的美國分支機構。

為遵從第 1446

(a) 條款規定，扣繳代理是於美國境內從事貿易或商業活動的合夥企業。對於上市合夥企業所作之分配，依據第 1446(a) 條款扣繳代理可以是上市合夥企業、代表外國人士持有權益的代名人或兩者皆是。請參閱條例之第 1.1446-1 至 1.1446-6 條款。

## **具體說明**

### **第 1 部分– 受益人之身分辨認**

**第 1 項。**請填上閣下的姓名。如果閣下是被作廢之實體或分支機構，請勿填入閣下的企業名稱。應填入閣下業主的法定名稱（如果閣下為分支機構，則應填入所屬的實體）（如果適用，請逐一審查多個被作廢之實體）。若閣下是被作廢之實體，且是申請享有條約優惠的混合實體，請參閱下文特別說明項下之混合實體。

**警告！**若閣下是帳戶持有人，將本表格提供給 FFI 僅是為了證明自己為帳戶持有人，而不會收取可扣繳給付款項或可申報金額（如條例第 1.1441-1(e)(3)(vi) 條款定義），閣下應該填寫第 1

部分，並將提到的「免稅受益人」替換成「帳戶持有人」。

#### **提示**

*帳戶的具名持有人不一定是符合第 4 章要求的帳戶持有人。參見前文的定義，或是對於 IGA 模式 1 或模式 2 涵蓋的與該帳戶有關的 FFI 開設的帳戶，參見適用 IGA 中的帳戶持有人定義來確定閣下是否是帳戶持有人。如果閣下持有在 FFI 開立的帳戶，並且不確定 IGA 規定的「帳戶持有人」定義是否適用於閣下的帳戶，請諮詢要求提交此表格的 FFI。*

**第 2 項。**若閣下是公司，請填寫註冊成立之國家。若閣下是其他類別實體，請填寫閣下依據其法律成立、營運或受其法律規制的國家。

**第 3 項。**若閣下是收取可扣繳給付款項的被作廢之實體，且符合下列條件，請在第 3 項輸入所屬名稱：1) 已於美國稅局登記，且被分配與被作廢之實體的法定名稱相關聯的 GIIN；2) 是申報模式 1 FFI 或申報模式 2 FFI；及 3) 並非使用本表格以申請享有條約優惠的混合實體。

**警告!**

若閣下未被要求提供被作廢之實體的法定名稱，閣下可能需要於第 10 項填寫被作廢之實體的名稱，以通知扣繳代理，閣下是被作廢之實體，且收取給付款項或開設帳戶。如果閣下想要申報被作廢之實體的名稱，開設該實體持有帳戶的扣繳代理要求提供本表格僅作為資訊之用（亦即被作廢之實體並未在第 1 項或本表格第 2 部分申報），可以在第 3 項填寫被作廢之實體的名稱。

**第 4 項。**請選擇一項。選擇一項即表明閣下有資格選擇指定類別。閣下必須選擇美國稅收原則（而非租稅條約締約國法律）限定之閣下所屬類別（例如公司、合夥企業、信託及遺產等）。

為分辨閣下為外國政府的組成部分，或受外國政府控制之實體，請參閱暫定法規第 1.892-2T 條款。

若閣下將 W-8BEN-E 表格提供給 FFI，僅用來依據第 4 章證明自己是在 FFI 開設之帳戶的帳戶持有人，則無須填寫第 4 項。

若閣下是合夥企業、被作廢之實體、簡單信託或委託人信託，且收取此類實體申請享有條約優惠的給付款項，閣下必須勾選「合夥企業」、「被作廢之實體」、「簡單信託」或「委託人信託」方塊。於此情況下，閣下亦須選擇「是」，表明閣下是混合實體，且申請享有條約優惠。只有 (1) 閣下是被作廢之實體、合夥企業、簡單信託或委託人信託並且使用本表格僅是為了證明自己是 FFI 的帳戶持有人，並且本表格與可扣繳給付款項或可申報金額無關；或 (2) 閣下使用本表格僅是為了證明符合第 6050W 條款規定的參與協議之收款方身分時，才可勾選「否」方塊。在這種情形下，閣下不需要填寫第 4 項，但是如果閣下選擇填寫第 4 項則可勾選「否」方塊。閣下亦可使用 W-8IMY 表格證明自己是 FFI 的帳戶持有人。

**警告!**

只有第 501 條款規定的稅款豁免機構方可勾選第 4 項的「稅款豁免機構」選項。只有在此類機構依據所得稅條約或第 501(c) 以外的《國內稅收法》例外情形申請預扣稅率調減或使用本表格只是為了證明自己是 FFI 帳戶持有人時，此類機構才應使用表格 W-8BEN-E。然而，若閣下為私人基金會，應該勾選「私人基金會」而非「稅款豁免機構」。

**第 5 項。**請選擇適用於閣下第 4 章身分的一項。若閣下是可扣繳給付款項收款方，或證明閣下於要求提交本表格之 FFI 內開設之金融帳戶的身分，閣下必須在此表格內證明第 4 章身分。勾選本項上的方塊即表明閣下有資格選擇所屬居住國內的類別。

**提示**

大多數第 4 章身分者，必須填寫本表格的其他部分，以證實閣下符合第 5 項中指出之身分的條件。請閣下先填寫本表格內的必填部分，然後再簽署並將其提供給扣繳代理。請參閱下文特別說明項下之依據適用 IGA 提供證明的實體。

**IGA 涵蓋之 FFI 及相關實體**

模式 1 IGA 涵蓋之司法管轄區內的居民或依據該司法管轄區內法律設立之申報 IGA FFI 應選擇「申報模式 1 FFI」項目。模式 2 IGA 涵蓋之司法管轄區內的居民或依據該司法管轄區內法律設立之申報 FFI 應選擇「申報模式 2 FFI」項目。若依據適用 IGA，閣下被視為註冊視同合規之 FFI，閣下應選擇「免申報 IGA FFI」，而不是「註冊視同合規之 FFI」，且填寫所屬 GIIN。

一般而言，如果依據適用 IGA 的規定，閣下被視為免申報 IGA FFI，則閣下應勾選「免申報 IGA FFI」，即使閣下符合視同合規之身分或是第 4 章規定的免稅受益方也應如此。在這種情形下，閣下也不應勾選符合規定的適用身分，但應在第 9 項提供 GIIN（若適用）。如果閣下是業主已建檔之 FFI，依照適用的 IGA 被視為免申報 IGA FFI，則必須勾選「業主已建檔之 FFI」並填寫第 10 部分。如果 FFI 與申報 IGA FFI 有關，且在其居住國被視作未參與協議之 FFI，則應勾選第 5 項中的「未參與協議之 FFI」。

如果閣下是 IGA 生效轄區的 FFI，閣下不應勾選「參與協議之 FFI」，而應根據情形勾選「申報模式 1 FFI」或「申報模式 2 FFI」。請參閱 [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx)，以瞭解被視為 IGA 生效之司法管轄區列表。

**IGA 涵蓋之非營利機構**

若閣下為非營利實體，並且在被視為 IGA 生效之司法管轄區中成立及營運，且符合適用 IGA 的附錄 I 中「主動 NFFE」的定義，如果閣下要將本表格提供給 FFI 作為證明自己是帳戶持有人之用，則不應該勾選第 5 項中的方塊。閣下應提供在 IGA 之下的身分證明。請參閱下文特別說明項下之依據適用 IGA 提供證明的實體。

**不是金融帳戶的帳戶**

如果閣下提供本表格是為了證明閣下在外國金融機構持有的帳戶不是條例第 1.1471-5(b)(2) 條款中規定的金融帳戶，則勾選第 5 項的「不是金融帳戶的帳戶」選項。



第 6 項。請填寫第 1 項所述實體的永久居所住址。閣下的永久居所住址是閣下享有居民權國家因報稅而登記的地址。若閣下遞交 W-8BEN-E 表格是為獲所得稅條約之預扣稅率減免的優惠，閣下必須以條約要求的方式確定閣下的居所。請勿使用金融機構地址（除非閣下是金融機構，請填寫自己的地址）、郵政信箱或僅用於郵遞用途之地址，除非這是閣下使用的唯一地址，且該地址顯示於閣下的機構文件內（即閣下的註冊地址）。若閣下於任何國家均沒有報稅居所地址，則永久居所地址即為閣下主要辦公室的地址。

第 7 項。只有在閣下的郵遞地址不同於第 6 項的地址時，才須填寫閣下的郵遞地址。

第 8 項。請填寫閣下的美國雇主身分證號碼 (EIN)。EIN 為實體的美國納稅人身分號碼 (TIN)。如果閣下沒有美國 EIN，並且必須獲得美國 TIN，可在 SS-4 表格（雇主身分證申請）上申請一個。

於美國境內從事貿易或商業活動之合夥企業的合夥人很可能會被分配有實際關連的須課稅收入。此外，如合夥人轉讓此類合夥企業權益，根據 864(c)(8) 條款規定該合夥人或需要就該轉讓課稅。若合夥企業從事美國貿易或商業活動，其合夥人均被視為從事美國境內相關貿易或商業活動。因此，該合夥人必須提交美國聯邦所得稅報稅表，且必須擁有並於此報稅單中提供 TIN。

閣下亦必須提供美國 TIN，若閣下：

- 申請豁免因合格計劃而收到的年金而繳納的第 871(f) 條款規定之預扣稅，或者
- 申請享有所得稅條約優惠，且未提供第 9b 項所述之外國 TIN。

為下列收入項目申請享有條約優惠，並非必須填寫 TIN：

- 交易活躍的股票股利及權益以及債務；
- 依據投資公司法（1940 年）註冊的投資公司發行的任何可贖回證券的股利（共同基金）；
- 依據證券法（1933 年）公開發售（或曾經發行）且向 SEC 註冊的單位投資信託之受益權單位的股利、利息或權利金；及
- 與上述任何證券之貸款有關的收入。

參見條例第 1.1441-1(e)(4)(vii) 條款，瞭解在哪些其他情況下，閣下必須提供美國 TIN 用於第 3 章預扣稅的金額。

## 提示

若閣下需要 EIN，我們鼓勵閣下線上申請，而非提交 SS-4 表格文件。請造訪 [IRS.gov/EIN](https://www.irs.gov/ein)，以瞭解更多資料。

**第 9a 項。** 若閣下是參與協議之 FFI、註冊視同合規之 FFI（包括財務法規中所述的受贊助 FFI）、申報模式 1 FFI、申報模式 2 FFI、直接申報 NFFE、為信託提供本表格的受託人記錄之信託的外籍受託人，或受贊助直接申報 NFFE，閣下必須於第 9a 項填寫自己的 GIIN（與閣下的所在國有關）。若閣下為受託人記錄之信託的受託人，且為外國人士，應該提供註冊為參與協議之 FFI 時或申報模式 1 FFI 時取得的 GIIN。若閣下的分支機構正在收取給付款項，且必須於第 2 部分內辨認身分，閣下無需於第 9a 項填寫 GIIN。應第 13 項填寫閣下分行的 GIIN。若閣下為免申報 IGA FFI，且 (1) 依照適用的模式 2 IGA 的附錄 II，被視為註冊視同合規，或 (2) 依照條例第 1.1471-5(f)(1) 條款為註冊視同合規的 FFI，則必須在第 9 項提供閣下的 GIIN。

## 提示

若閣下正於國稅局內登記為參與協議之 FFI、註冊視同合規之 FFI（包括受贊助 FFI）、申報模式 1 FFI、申報模式 2 FFI、直接申報 NFFE、受贊助直接申報 NFFE，或免申報 IGA FFI，但未取得 GIIN，閣下可於此項填寫「已申請」。然而，要求閣下提供本表格之人士必須於 90 日內收到並證實閣下的 GIIN

**第 9b 項。** 如果閣下提供此 W-8BEN-E

表格，以文件證實自己為帳戶持有人（依據條例第 1.1471-5(b) 條款所定義），而持有某家金融機構之美國辦事處（包括 FFI 的美國分行）的金融帳戶，而且閣下有收受可在本表相關聯之 1042-S 表格上申報的美國財源收入，請務必於第 9b 項提供由第 6 項所述之稅務居所司法管轄區所簽發的外國納稅識別號碼 FTIN，除非閣下：

- 在第 4 項中正確地表明身分為政府（包含依據 892 條款下受外國政府控制之實體）、發行之中央銀行或國際組織，或
- 為美國屬地的居民，或
- 居住之法管轄區包含在以下沒有簽發 TIN 之司法管轄區列表中 [IRS.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins](https://www.irs.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins)。

此外，如閣下符合勾選第 9c 項的要求，亦無需在第 9b 項提供外國納稅識別號碼。

此外，如果閣下並非使用此表格以文件證實自己持有上述金融帳戶，閣下可於第 9b 項提供稅務居所司法管轄區所簽發的 TIN，以申請條約優惠（而非必要時於第 8 項提供美國 TIN）。

## 提示

第 9a 和 9b 項應根據情形填寫 GIIN 或外國 TIN。填寫表格時，可能需要使用較小字型。

如果提供的

空間中放不下 GIIN 或外國 TIN，可在表格的其他地方提供指示和清晰標示的 GIIN 或外國 TIN，或在單獨附頁上提供，只要清晰標示 GIIN 或外國 TIN 分別適用於第 9a 或 9b 項即可。例如，位於第 9a 項外但具有指向第 9a 項相應箭號的手寫 GIIN 是為此目的正確提供的 GIIN。

**第9c項。**如果閣下是第9b項所述之帳戶持有人，及無法律規定要求閣下獲取由居住之司法管轄區簽發之 FTIN

(包含該司法管轄區不簽發納稅人身份號碼之情形)，則可勾選第9c項。若閣下勾選此選項，閣下將被視為已就在第9b項不需要提供FTIN提供了合理解釋。閣下如果想就無須於第9b項提供FTIN的原因提供進一步(或其他)說明，可填寫於表格邊緣空白處，或是單獨填寫一份本表相關連之附件聲明。

**第 10 項。**此項上的資料可供閣下或是扣繳代理或 FFI 使用，以納入任何參照資料，以便扣繳代理用於證明受益人身份。例如，必須將 W-8BEN-E 表格與特定 W-8IMY 表格關係起來的扣繳代理可將第 10 項用作參考號碼或規則，使關係變得清晰可見。閣下亦希望使用第 10 項以納入閣下因之提供本表格的帳戶號碼。若閣下為被作廢之實體的單一業主，閣下可以使用第 10 項資料通知扣繳代理，付予或存入款項至其名下的帳戶是以被作廢之實體的名稱開設的(除非必須於第 3 項填寫被作廢之實體的名稱)。閣下亦可使用第 10 項辨認名目本金合約收入，且該收入與美國境內貿易或商業活動無實際關連。

## 第 2 部分 – 收款之被作廢之實體或分行

有自己的 GIIN 並且接收可扣繳給付款項的被作廢之實體，或在第 2 項中所列所在國之外的轄區營運的分支機構(包括是沒有 GIIN 的被作廢之實體的分支機構)，填寫第 2 部分。例如，假設 ABC 公司是位於 A 國的參與協議之 FFI，且透過位於 B 國(即模式 1 IGA 司法管轄區)的分支機構營運，同時依據 B 國模式 1 IGA 條文，該分支機構被視為模式 1 FFI。ABC 公司應於第 9 項填寫其 GIIN，而 B 國分支機構應填寫此第 2 部分，辨認其模式 1 IGA FFI 身分，且於第 13 項填寫其 GIIN。若收取款項之 B 國分支機構是被作廢之實體，閣下必須於第 3 項填寫其法定名稱。

### 提示

如果接收可扣繳給付款項的被作廢之實體擁有自己的 GIIN，則無論其是否位於第 1 部分中所列的單一業主的相同國家，均應填寫第 2 部分。

若閣下有多個分支機構/被作廢之實體，收取同一家扣繳代理的給付款項，且每一個收款的分支機構/被作廢之實體在第 1 部分中的資訊都相同，扣繳代理可接受閣下的一張 W-8BEN-E 表格，其中附上包含每一個分支機構/被作廢之實體的第 2 部分所有資訊的時程表，而無須以個別的 W-8BEN-E 表格，確認與本表格相關的每一個收款分支機構/被作廢之實體，以及各分支機構/被作廢之實體的給付款項分配。

### 第 11 項。

請選擇一項。如果沒有適用被作廢之實體的選項，閣下即無須填寫此部分。若閣下勾選申報模式 1 FFI、申報模式 2 FFI 或參與協議之 FFI，必須稍後填寫第 13 項(請參閱下文)。若閣下的分支機構為申報 IGA FFI 的分支機構，而無法遵循適用的 IGA 要求或第 4 章規定(相關實體)，閣下必須勾選「被視為未參與協議之 FFI 的分支機構」

**第 12 項。**請填寫分支機構或被作廢之實體的地址。

**第 13 項。**若閣下是申報模式 1 FFI、申報模式 2 FFI 或參與協議之 FFI，閣下必須於第 13 項填寫閣下收取款項之分行的 GIIN。若閣下是被作廢之實體，且已填寫第 1 部分之第 3 項，收取本表格相關聯之給付款項，請填寫閣下的 GIIN。請勿在第 9 項填寫閣下的 GIIN。若閣下是美國分行，請填寫適用於 FFI 之任何其他分行(包括其所在國內的分行)的 GIIN。

### 提示

若閣下正在向國稅局登記閣下的分行，但是尚未取得 GIIN，可於此項填寫「已申請」。然而，要求閣下提供本表格之人士必須於 90 日內收到並證實閣下的 GIIN。

## 第 3 部分 – 申請享有租稅協定優惠

**第 14a 項。**若閣下申請享有租稅協定稅項預扣減免優惠，必須填寫閣下因所得稅條約而申報為其居民的國家，並勾選此方塊以證實閣下為該國居民。

**第 14b 項。**若閣下申請享有租稅協定稅項預扣減免優惠，閣下必須勾選此方塊，以證實閣下：

- 取得申請享有條約優惠的收入，及
- 符合該條約內優惠條款之限制(若有)。

收入項目可為收取此項收入的實體、該實體的權益持有人或於某些情況下，兩者兼而有之。付予實體的此項收入被視屬該實體取得的收入，若就此項收入而言，其實體於所屬司法管轄區內具財政透明度。付予實體的收入項目應被視為由該實體的權益持有人取得，若：

- 就此項收入而言，權益持有人於所屬司法管轄區內不具財政透明度，及
- 就此項收入而言，其實體於所屬司法管轄區內具財政透明度。直接付予條約內所明確指定的實體，且以其所屬司法管轄區之居民身分接受此項收入則屬該管轄區之居民所取得的收入。

- 符合所有權及課稅基礎流失試驗的公司—本試驗通常要求常駐公司所在國的個人、政府、稅款豁免機構和上市公司直接或間接擁有公司股份投票權和價值的 50% 以上，只要所有權鏈中的所有公司均常駐於相同所在國並且公司總收入的 50% 以下直接或間接歸於或支付給在所有權試驗意義上不是良好股東的人士即可。
- 符合衍生品優惠待遇試驗的公司—本試驗通常限於 USMCA、EU 和 EEA 國收稅協定，並且可能適用於所有優惠待遇或僅適用於特定收入項目（利息、股利和權利金）。它通常要求七個或以下等同受益人（常駐 EU、EEA 或 USMCA 國家並且依據他們與美國所簽訂租稅協定之 LOB 條款範圍內包含的所有權試驗之一（除股份所有權和課稅基礎流失試驗外）有權享受相同優惠待遇的最終業主）直接或間接擁有公司股份總投票權和價值的 95% 以上。此外，本試驗還要求公司總收入的 50% 以下直接或間接支付給或歸於不是等同受益人的人士。
- 收入項目符合活躍交易或業務試驗的公司—本試驗通常要求公司在其所在國參與活躍交易或業務，其在該國的活動主要與其美國活動相關，如果支付方是關聯方，則獲得的收入與該貿易或業務相關或其附帶。

#### 條約優惠限制規定。

如閣下為與美國簽訂租稅協定的外國國家之居民，並該租稅協定有優惠限制(LOB)條款，閣下必須填寫第14b項其中一個選框。如閣下為與美國簽訂租稅協定的外國國家之居民，但該租稅協定沒有LOB條款，閣下亦必須填寫第14b項中適當選框。

#### • 協定沒有LOB條款-

這通常指該實體為與美國簽訂租稅協定的外國國家之居民，並協定上沒有LOB條款。

只有該租稅協定中的優惠限制包含與閣下申請享有條約優惠所依賴的選項對應的條款時，才可勾選選項。具體租稅協定可能不包含已為其提供選項的所有類型的試驗。例如，對於常駐不是 EU、EEA 或 USMCA

成員的條約簽署國的公司，通常沒有「符合衍生品優惠待遇試驗的公司」。此外，包含下列具體試驗的每個租稅協定 LOB 條款均可能有必須滿足的具體要求，這些要求不同於與相同試驗有關的另一個租稅協定中的要求。因此，閣下必須針對與每個試驗有關的具體要求勾選相關租稅協定 LOB

條款。一般而言，申請稅款減免僅需勾選一個 LOB 選項，即使有多個足以就該收入項目申請享有條約優惠的選項亦是如此。

• 其他- 上文未列出的其他LOB試驗(例如，總部試驗)。辨認可依賴之其他測試。例如，如閣下在美國與荷蘭簽訂之租稅協定下符合總部測試，閣下應該在提供的空白處上填寫「Headquarters test, Article 26(5)」(總部測試，條款26(5))。

• 已獲得有利酌情認定—本試驗通常要求公司從美國主管當局獲得授予優惠待遇的有利認定。儘管該公司未能滿足適用租稅協定中的具體客觀 LOB 試驗，但該公司仍可申請所申請的優惠待遇。除非租稅協定或技術說明另有明確規定，否則在酌情優惠待遇申請未決時，不可申請酌情優惠待遇。

若一個實體以個人名義申請條約優惠，該實體應填寫 W-8BEN-E 表格。若於權益持有人所屬司法管轄區內具財政透明度的實體內的權益持有人申請享有條約優惠，該權益持有人應以適當條約居民之個人名義填寫 W-8BEN 表格 (若是個人) 或 W-8BEN-E 表格 (若是實體)。財政透明實體應將其所填寫的 W-8IMY 表格與權益持有人的 W-8BEN 表格或 W-8BEN-E 表格連應 (請參閱下文特別說明項下之混合實體)。

為了閣下的便利，下面概述了每個試驗，但是不能依賴於此做出閣下是否符合 LOB 試驗的最終認定。閣下必須檢查 LOB 條款本身的文字，以確定根據該租稅協定哪些試驗可用以及這些試驗的具體要求。請參見 IRS.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables 上的表格 4 優惠限制，瞭解優惠限制條款範圍內與用於證明任何實體有資格申請享有條約優惠有關的主要試驗的概覽。

- 政府—如果實體是締約國、政治分支機構或地方當局，則滿足該試驗。
- 免稅養老金信託或養老基金—本試驗通常要求信託或基金的受益人或參與者的一半以上是信託或基金本身所在國的居民。
- 其他稅款豁免機構—本試驗通常要求宗教、慈善、科學、藝術、文化和教育機構的受益人、成員或參與者的一半以上是機構所在國的居民。
- 上市公司—本試驗通常要求公司的主要股份種類主要並且經常在其所在國的認可證券交易所交易，如果主要管理地點是所在國，則其他租稅協定可能允許在美國或條約簽署國或某些第三國交易。
- 上市公司子公司—本試驗通常要求符合上市公司試驗的五個或以下上市公司直接或間接擁有公司股份投票權和價值的 50% 以上，只要所有權鏈中的所有公司均常駐美國或與子公司所在國相同即可。

**警告!**

所得稅條約不適用於因報稅而被視為美國公司之實體收取之收入的任何稅項調減。因此，美國公司及其股東收取美國財源之收入不享有美國所得稅調減優惠。

**提示**

若閣下是實體，且以條約簽署國居民身分取得收入，同時適用租稅條約不含「優惠限制」條款，閣下必須勾選「No LOB article in treaty」（協定上沒有優惠限制條款）方塊。

**第 14c 項。**如果閣下是依據在 1987 年 1 月 1 日之前簽訂生效（並且未重新協商）的所得稅條約就 (1) 透過另一外國公司支付給閣下的美國來源股利或 (2) 透過另一個外國公司的美國交易或業務支付給閣下的美國來源利息，申請享有條約優惠的外國公司，閣下通常必須是條約簽署國的「合格居民」。請參閱第 884 條款以瞭解外國公司之美國境內貿易或商業活動付予之利息（「分行利息」）及其他適用法則。若下列任一項適用，外國公司通常即為一國合格居民：

- 通過 50% 所有權及課稅基礎流失試驗。
- 主要於其所在國或美國證券市場正常交易。
- 於其所在國內積極開展貿易或商業活動。
- 接受美國國稅局裁定，且是合格居民。請參閱第 1.884-5 條款以瞭解為通過每項試驗而必須符合的要求。

**警告!**

若閣下申請享有的優惠是根據 1986 年 12 月 31 日之後生效之租稅條約，請勿勾選第 14c 項而應勾選第 14b 項。

**第 15 項。**第 15 項僅可於閣下申請享有條約優惠，且要求閣下必須符合第 14 項（或表格內的其他證明）內閣下所填資料未包含的情況。本項通常不適用於根據租稅協定的利息或股利（根據所有權享受優惠稅率的股利除外）條款或其他收入條款申請享有條約優惠，除非此類條款要求額外聲明。例如，某些租稅協定允許特定合格居民享受股利零稅率，前提是滿足額外要求（例如所有權百分比、所有權期間），並且該居民滿足適用 LOB 條款規定的試驗組合。

若適用，閣下應指出具體租稅協定條款或小條款。閣下亦應使用此空白處來陳述閣下已滿足所述租稅協定條款下的要求。

以下為應填寫本項之人士的範例：

- 依據美國與加拿大、墨西哥、德國及荷蘭簽訂之條約的免稅機構條款，申請享有條約優惠之免稅機構。
- 根據在支付股利的實體中持有特定百分比的股權及在特定期間內持有該股權申請適用於股利的優惠稅率之外國公司。此類人士應提供股權百分比以及持有股權的期間。例如，根據美國-義大利租稅協定，要申請 5% 的股利稅率，義大利公司必須在 12 個月期間內持有 25% 有投票權股票。

此外，如果閣下有資格並且正在申請適用《美國與德國稅收協定》第 10 條第 3 項的規定支付股息對應的零稅率政策，請于本表格第 15 行的空白處分別填寫內容「Article 10(3)」，「0」 and 「dividends」（「條款 10(3)」，「0」和「股利」）。

在所提供的用於說明的空白處，閣下可寫下閣下是股利的受益方，閣下是德國居民，閣下在截至股息權利確定之日止的 12 個月期間內直接擁有代表公司 80% 或以上投票權的股份，並且閣下滿足該租稅協定中與股利有關的條款 28(2)(f)(aa) 和 (bb) 以及條款 28(4) 的條件。

- 若條約規定了不同類型特許權使用費須按不同的預扣稅率繳稅，可申請享有條約優惠之人士。
- 申請利息相關的租稅協定優惠待遇而不適用一般稅率的人士。例如，依據《美國與澳大利亞稅收協定》條款 11(2)，一般適用稅率為 10%。但是，如果依據條款 11(3) 滿足具體條件，利息則可豁免預扣稅項。

申請租稅協定中不屬於常設機構所致之商業利潤，或轉讓不屬於常設機構的全部或部分資產產生的獲利(房地產除外)(包括不從轉讓常設機構產生的獲利)。

例如，某外國合夥人從轉讓於美國境內從事貿易或商業活動之合夥權益獲得根據第 864(c)(8) 條下的應納稅收益可在此表格申述收益不是歸屬於常設機構和相關租稅協定的收益條款並就根據第 1446(f) 條款的扣繳申請享有條約優惠。另外，就不歸屬於美國常設機構的 PTP 權益收益或收入的申請，閣下必須辨認各申請方 PTP 之名稱。然而，也參閱條例 1.864(c)(8)-1(f) 條款中的規定(如果轉讓合夥權益之收益或損失是歸因於轉讓常設機構的部分資產之收益或損失，如該根據第 864(c)(8) 條款視為已售出的資產構成合夥常設機構的一部分)。

## 第 4 部分至第 28 部分 – 第 4 章身分證明

閣下只應填寫從第 4 部分到第 28 部分中的一個部分，以證實閣下的第 4 章身分（若需要）。若閣下不是可扣繳給付款項的收款方，或是並未在要求提交本表格之 FFI 內持有帳戶，則無需填寫第 4 章身分證明。參照閣下在第 5 項勾選的方塊，確定閣下應該填寫的部分（如有）。選擇第 5 項內未參與協議之 FFI、參與協議之 FFI、註冊視同合規之 FFI（受贊助 FFI）、申報模式 1 FFI、申報模式 2 FFI 或直接申報 NFFE（受贊助直接申報 NFFE）的實體無需填寫第 4 部分至第 28 部分內的任何證明。

**IGA。**在某些情況下，閣下可以向扣繳代理提供替代性證明，以取代 W-8BEN-E 表格的第 4 部分至第 28 部分中包含的證明書。請參閱下文特別說明項下之依據適用 IGA 提供證明的實體。

### 第 4 部分 – 受贊助 FFI

**第 16 項。**若閣下為條例第 1.1471-5(f)(1)(i)(F) 條款中所述的受贊助 FFI，請代表第 1 項所述的受贊助 FFI，輸入已同意履行盡職調查、申報和扣繳義務的贊助實體名稱（如適用）。閣下必須在第 9 項填寫閣下的 GIIN。

**第 17 項。**閣下必須勾選適用的方塊，證明閣下是受贊助投資實體或受贊助受控外國公司（屬於第 957(a) 條款所界定的定義），以及符合此身分的其他相關要求。

### 第 5 部分 – 公認視同合規的免註冊本地銀行

**第 18 項。**若閣下為公認視同合規的免註冊本地銀行，閣下必須勾選此方塊，以證實閣下符合此公認視同合規之身分的所有要求。

### 第 6 部分 – 公認視同合規且僅含低價值帳戶之 FFI

**第 19 項。**若閣下為公認視同合規且僅含低價值帳戶之 FFI，閣下必須勾選此方塊，以證實閣下符合此公認視同合規之類別的所有要求。

### 第 7 部分 – 公認視同合規之受贊助且緊密持有的投資工具

**第 20 項。**請填寫同意履行第 1 項所述實體的盡職調查、申報及扣繳義務的贊助實體名稱，仿若第 1 項所述實體是參與協議之 FFI。閣下亦必須於第 9a 項填寫贊助實體的 GIIN。

**第 21 項。**若閣下為受贊助且緊密持有的投資工具，閣下必須勾選此方塊，以證實閣下符合此公認視同合規之身分的所有要求。

閣下只應填寫從第 4 部分到第 28 部分中的一個部分，以證實閣下的第 4 章身分（若需要）。若閣下不是可扣繳給付款項的收款方，或是並未在要求提交本表格之 FFI 內持有帳戶，則無需填寫第 4 章身分證明。參照閣下在第 5 項勾選的方塊，確定閣下應該填寫的部分（如有）。選擇第 5 項內未參與協議之 FFI、參與協議之 FFI、註冊視同合規之 FFI（受贊助 FFI）、申報模式 1 FFI、申報模式 2 FFI 或直接申報 NFFE（受贊助直接申報 NFFE）的實體無需填寫第 4 部分至第 28 部分內的任何證明。

**IGA。**在某些情況下，閣下可以向扣繳代理提供替代性證明，以取代 W-8BEN-E 表格的第 4 部分至第 28 部分中包含的證明書。請參閱下文特別說明項下之依據適用 IGA 提供證明的實體。

### 第 4 部分 – 受贊助 FFI

**第 16 項。**若閣下為條例第 1.1471-5(f)(1)(i)(F) 條款中所述的受贊助 FFI，請代表第 1 項所述的受贊助 FFI，輸入已同意履行盡職調查、申報和扣繳義務的贊助實體名稱（如適用）。閣下必須在第 9 項填寫閣下的 GIIN。

**第 17 項。**閣下必須勾選適用的方塊，證明閣下是受贊助投資實體或受贊助受控外國公司（屬於第 957(a) 條款所界定的定義），以及符合此身分的其他相關要求。

### 第 5 部分 – 公認視同合規的免註冊本地銀行

**第 18 項。**若閣下為公認視同合規的免註冊本地銀行，閣下必須勾選此方塊，以證實閣下符合此公認視同合規之身分的所有要求。

### 第 6 部分 – 公認視同合規且僅含低價值帳戶之 FFI

**第 19 項。**若閣下為公認視同合規且僅含低價值帳戶之 FFI，閣下必須勾選此方塊，以證實閣下符合此公認視同合規之類別的所有要求。

### 第 7 部分 – 公認視同合規之受贊助且緊密持有的投資工具

**第 20 項。**請填寫同意履行第 1 項所述實體的盡職調查、申報及扣繳義務的贊助實體名稱，仿若第 1 項所述實體是參與協議之 FFI。閣下亦必須於第 9a 項填寫贊助實體的 GIIN。

**第 21 項。**若閣下為受贊助且緊密持有的投資工具，閣下必須勾選此方塊，以證實閣下符合此公認視同合規之身分的所有要求。

## 第 11 部分 – 限制型分銷商

**第 25a 項。**若閣下為限制型分銷商，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求。

**第 25b 項及第 25c 項。**請勾選適當方塊，以證實閣下的身分。請勿同時選擇這兩項。

### 警告!

限制型分銷商僅可針對因其與限制型基金簽訂之分銷協議而開設的帳戶，證實其身分。因此類分銷協議而收取依據第 3 章條文預扣稅款之款項或可扣繳給付款項的限制型分銷商應填寫 W-8IMY 表格，而非本表格，但其因此類協議而以受益人身分持有相關權益的情況除外。

## 第 12 部分 – 免申報 IGA FFI

**第 26 項。**勾選此方塊代表閣下被視為免申報 IGA FFI。閣下必須輸入與美國達成 IGA 的轄區的名稱來確定 IGA，並指出其是模式 1 抑或模式 2 IGA。閣下亦必須向扣繳代理提供 IGA 之附錄 II 所述 FFI 的特定類別。在提供附錄 II 所述的具體 FFI 類別時，應使用附錄 II 中最能說明閣下身分的語言。例如，表明是「免稅受益人之獨資實體」而非「免稅受益人」。如果閣下是依據條例申請視同合規之身分的免申報 IGA FFI，則閣下必須在此項指出閣下符合條例的哪項條款。

如果由於閣下符合條例中作為業主已建檔之 FFI 的資格，而依據適用 IGA 為免申報金融機構，則不要勾選「免申報 IGA FFI」。而閣下必須勾選「業主已建檔之 FFI」並填寫第 10 部分而非第 12 部分。

請參閱第 9a 項的說明，以瞭解免申報 IGA FFI 何時需要 GIIN（包括受託人記錄之信託的外國受託人）。

## 第 13 部分 – 外國政府、美國屬地政府 或外國發行之中央銀行

**第 27 項。**若閣下為外國政府或外國政府的政治分支機構（包括全資擁有的機構及其部門）、美國所屬政府或外國發行之中央銀行（如條例第 1.1471-6 條款定義），閣下必須勾選該選項並證明閣下符合此身分的全部要求（包括閣下並未從事本項描述的商業金融類活動，但條例第 1.1471-6(h)(2) 條款允許的活動除外）。

### 提示

如果閣下是外國政府或外國政府的政治分支機構（包括全資擁有的機構及其部門）、美國所屬政府或外國發行之中央銀行，閣下僅應就未宣稱適用於第 115(2)、892 或 895 條款的付款填寫 W-8BEN-E 表格；否則應使用 W-8EXP 表格。

## 第 14 部分 – 國際組織

**第 28a 項。**勾選此方塊，以證實閣下是第 7701(a) (18) 條款所述之國際組織。

### 提示

若閣下是實體，且被美國總統之行政命令指定為國際組織（依據 22 U.S.C. 第 288 至 288f 條款），請選擇第 28a 項。若閣下依據第 3 章條文申請享有稅項預扣豁免優待，請使用 W-8EXP 表格。

**第 28b 項。**若閣下是除 28a 項所述國際組織之外的國際組織，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求。

## 第 15 部分 – 免稅退休計畫

**第 29a、b、c、d、e 及 f 項。**若閣下為免稅退休計畫，閣下必須勾選適當方塊，以證實閣下符合此身分的所有要求。

## 第 16 部分 – 免稅受益人之獨資實體

**第 30 項。**若閣下為免稅受益人之獨資實體，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求。閣下亦必須提供本項所述之業主文件，以證實閣下的每位直接業主或債務持有人均屬條例第 1.1471-6(b) 條款所述之免稅受益人。

## 第 17 部分 – 境內金融機構

**第 31 項。**若閣下為境內金融機構，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求。

## 第 18 部分 – 除外之非金融集團實體

**第 32 項。**若閣下為除外之非金融集團實體，閣下必須勾選適當方塊，以證實閣下符合此身分的所有要求。

## 第 19 部分 – 除外之非金融初創公司

**第 33 項。**若閣下為除外之非金融初創公司，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求。閣下亦必須提供公司成立日期或公司董事會透過一項決議（或同等措施）以批准新業務線（金融機構或被動 NFFE 的業務除外）的日期。

## 第 20 部分 – 清盤或破產之除外之非金融 實體

**第 34 項。**若閣下為清盤或破產之除外之非金融實體，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求。閣下亦必須提供閣下提交清盤計劃、重組計劃或破產呈請書的日期

## 第 21 部分 – 501(c) 機構

**第 35 項。**若閣下為根據條例第 1.1471-5(e)(5)(v) 條款申請作為 501(c) 機構第 4 章身分的實體，閣下必須勾選此方塊，並列出國稅局向發給閣下決定函的日期或提供美國律師出具的意見副本，以證明閣下為符合 501(c) 條款的機構（無論閣下是否為外國私人基金會）。

### 提示

若閣下是第 501(c) 條款機構，且依據第 3 章條文中請享有稅項預扣豁免優待，請使用 W-8EXP 表格。

## 第 22 部分 – 非營利機構

**第 36 項。**若閣下為非營利機構（根據條例第 1.1471-5(e)(5)(v) 條款申請作為 501(c) 機構第 4 章身分的實體除外），閣下必須勾選此方塊，以證明閣下符合此身分的所有要求。**IGA 規定的非營利機構。**若閣下為在 IGA 生效之司法管轄區內成立及營運的實體，且閣下如附錄 I 所述，屬主動 NFFE 之非營利機構，請參閱下文特別說明項下之依據適用 IGA 提供證明的實體。

## 第 23 部分 – 上市公司之上市 NFFE 或 NFFE 聯屬機構

**第 37a 項。**若閣下為上市 NFFE，閣下必須勾選此方塊，以證實閣下並非金融機構，並填寫閣下的股票上市交易之證券交易所的名稱。

**第 37b 項。**若閣下為與上市交易的美國或外國實體，屬於相同擴增聯屬機構集團的 NFFE 成員，閣下必須勾選此方塊，填寫上市實體之名稱，並填寫上市實體股票上市交易之證券市場名稱。請參閱條例第 1.1472-1(c)(1)(i) 條款，以確定實體股票是否於既定證券市場正常交易（視需要以「美國實體」一詞取代「NFFE」，以便於測驗實體是否已上市）。

## 第 24 部分 – 除外之境內 NFFE

**第 38 項。**若閣下為除外之境內 NFFE，閣下必須勾選此方塊，以證實閣下符合此類別的所有要求。請參閱條例第 1.1472-1(c)(1)(iii) 條款，以瞭解除外之境內 NFFE 的定義。

## 第 25 部分 – 主動 NFFE

**第 39 項。**若閣下為主動 NFFE，閣下必須勾選此方塊，以證實閣下符合此身分的所有要求，包括此部分證明所述之資產及被動收入測驗。為便於應用此項測驗，被動收入包括股息、利息、租金、版稅、年金以及某些其他形式的被動收入。請參閱條例第 1.1472-1(c)(1)(iv)(A) 條款以瞭解被動收入定義的其他詳細說明。亦請參閱條例第 1.1472-1(c)(1)(iv)(B) 條款，以瞭解某些類型收入之被動收入定義的例外情況。

## 第 26 部分 – 被動 NFFE

**第 40a 項。**若閣下為被動 NFFE，閣下必須勾選此方塊，以證實閣下並非金融機構，且證實閣下身分並非上市 NFFE、上市公司之 NFFE 聯屬機構、除外之境內 NFFE、主動 NFFE、直接申報 NFFE 或受贊助直接申報 NFFE。

附註。若閣下可能為被動 NFFE 但事實上受到某些類型的金融機構管理（請參閱條例第 1.1471-5(e)(4)(i)(B) 條款），閣下不應該填寫第 40a 項，因為閣下可能被視為金融機構，而非被動 NFFE。

### 提示

若閣下是 NFFE，且取得主動 NFFE（或本表格其他部分所述之其他 NFFE）資格，閣下仍可以選擇第 40a 項，且披露閣下的真實美國業主，或證實閣下無真實美國業主。

**第 40b 項。**請勾選此方塊，以證實閣下無真實美國業主。

**第 40c 項。**若閣下未勾選方塊並在第 40b 項中進行證明，閣下必須勾選此 40c 方塊，並填寫第 29 部分以指出並提供閣下的各個真實美國業主的姓名、地址和 TIN。

附註。如果閣下是 NFFE，並且向被視為申報模式 1 FFI 或申報模式 2 FFI 的 FFI 提供表格 W-8BEN-E，則閣下亦可使用第 29 部分申報控制美國人（如適用 IGA 中定義）。本部分中和第 29 部分中引用的「控制美國人」僅在本表格提供給被視為申報模式 1 FFI 或申報模式 2 FFI 的 FFI 時適用。

## 第 27 部分 – 除外之聯屬機構間 FFI

**第 41 項。**若閣下為除外之聯屬機構間 FFI，閣下必須勾選適當方塊，以證實閣下符合此類別的所有要求。此類別僅適用於除外之聯屬機構間 FFI，且該 FFI 持有本部分證明所述的存款帳戶，並證實其開設該存款帳戶的金融機構身分。若閣下收取閣下擴增聯屬機構集團成員之外的任何人士（前一句所述存款機構除外）付予的可扣繳給付款項，或將可扣繳給付款項付予該人士，閣下沒有資格取得此類別。請參閱條例第 1.1471-5(e)(5)(iv) 條款，以瞭解此身分的所有要求。

## 第 28 部分 – 受贊助直接申報 NFFE

**第 42 項及第 43 項。**若閣下為受贊助直接申報 NFFE，閣下必須在第 42 項輸入贊助實體的名稱，並勾選此方塊以證實閣下符合此類別的所有要求。閣下還必須在第 9a 項填寫閣下的 GIIN。

## 第 29 部分 – 被動 NFFE 的真實美國業主

若閣下辨認自己為被動 NFFE（包括依據條例第 1.1472-1(c) 條款，是境內 NFFE 但並非除外之境內 NFFE 的投資實體），且擁有第 26 部分所述之一個或多個真實美國業主，閣下必須指出每一真實美國業主。請於相關欄位內填寫每一真實美國業主的名稱、地址及 TIN。閣下可以單獨使用一份聲明附加此項資料，且該報告書受第 30 部分所述之相同偽證罪聲明及其他證明規制。如果閣下是模式 1 FFI 或申報模式 2 FFI 的申報控制美國人（如適用 IGA 中所定義），並且透過該 FFI 維護本表格中要求提供此類所有權資訊的帳戶，則閣下可使用此空白或附加單獨的說明來報告此類人士。

## 第 30 部分 – 證明

W-8BEN-E 表格必須由受益人、參與協議之收款方（遵從第 6050W 條款規定）或要求提供此表格之 FFI 的帳戶持有人的授權代表或職員簽署，且註明日期。閣下必須勾選此方塊，以證實閣下擁有代表第 1 項所述實體（即收入之受益人）簽署的法定資格。若 W-8BEN-E 表格由依據委託書行權的代理人填寫，則該表格必須附以正確格式的委託書或副本，且委託書特別授權代理人代表委託人製作、執行和呈送表格。為此可以使用 2848 表格—委託書和代表聲明。代理人以及受益人、收款方或帳戶持有人（如適用）可能需要承擔因錯誤、虛假或欺詐表格而受懲罰的責任。簽署 W-8BEN-E 表格即表明該實體授權代表、職員或代理人亦同意於影響本表格正確性之情況變動發生之後的 30 日內提交一份新表格。

扣繳代理可能允許閣下提供使用電子簽章的表格。電子簽章必須指明表格是由授權的人士所簽署（例如附有時間與日期戳記，以及表格電子簽署的聲明）。只將姓名輸入簽名欄不算是電子簽章。

扣繳代理亦可依靠電子簽署扣繳證書如閣下提供任何額外資料或扣繳代理要求之文件去支持表格是閣下本人簽署或獲閣下授權簽署。請參閱條例第 1.1441-1(e)(4)(i)(B)。

**經紀交易或易貨貿易。**經紀交易或易貨貿易相關收入必須申報，且須繳納備用的預扣稅款，除非提交 W-8BEN-E 表格或代用表格，通知經紀人或易貨貿易，閣下是享有免稅優待的外國人士。

閣下是如下曆年度享有免稅優待的外國人士：

- 閣下是外國企業、合夥企業、遺產或信託；及
- 閣下既未從事，亦不打算於該年度在美國境內從事收益與經紀交易或易貨貿易有實際關連的貿易或商業活動。

## 特別說明

### 申請享有條約優惠之混合實體

若閣下是混合實體，且以個人名義及居民身分申請享有條約優惠，閣下可於適用租稅協定許可情況下進行申請。閣下應填寫本 W-8BEN-E 表格，以第 3 部分的說明中所述的方式申請享有條約優惠，並填寫第 1 部分中如下文所述的範圍。請注意，除非閣下是被視為第 4 章身分之收款方的被作廢之實體，否則閣下不應該填寫第 5 項指出閣下的第 4 章身分。

若閣下是過渡實體，並申請享有可扣繳給付款項的條約優惠，閣下亦應提交 W-8IMY 表格及稅項預扣聲明（若需要），以證實閣下每一合夥人或業主的第 4 章身分。除非一或多名合夥人或業主會被課徵第 4 章扣繳（例如未參與協議之 FFI），否則此一稅項預扣聲明上不需註明分配資訊。如果閣下是為屬於可扣繳給付款項的給付款項，申請享有條約優惠的被作廢之實體，除非閣下在第 4 章意義上被視為收款方並擁有自己的 GIIN，否則閣下的單一業主應向扣繳代理隨同本表格提供 W-8BEN-E 表格或 W-8BEN 表格（如適用）。閣下或扣繳代理可以使用第 10 項，通知扣繳代理將這兩個表格連應。

**第 1 項。**請填寫閣下的法定名稱（參考閣下成立或營運所在國的法定身分而定）。

**第 2 項。**請填寫閣下依據其法律成立、營運或受其法律規制的國家。

**第 3 項。**此項請留空。為便於以申請享有條約優惠之混合實體（包括被作廢之實體）身分填寫本表格，閣下會被視為受益人，且應證實第 1 項所述身分。



**第 4 項。**請勾選此方塊（適用於被作廢之實體、合夥企業、委託人信託或簡單信託）。閣下亦必須勾選此方塊，以表明閣下是申請享有條約優惠之混合實體，且填寫第 3 部分。

**第 5 項。**除非上述情況，否則此項請留空。

**第 6、第 7 及第 8 項。**請依照上文所述之具體說明填寫第 6、第 7 及第 8 項。

**第 9b 項。**若閣下的所在國已向閣下簽發納稅人識別號碼，請於此處填寫。請勿填寫閣下業主的納稅人識別號碼。

**第 10 項。**此參考項用於將 W-8BEN-E 表格與其他適用稅項預扣證明書或其他文件連應，以用於證實第 4 章身分。例如，若閣下是合夥企業，且申請享有條約優惠，閣下可能需要向扣繳代理提供相關資料，以便扣繳代理將本 W-8BEN-E 表格與閣下提供的 W-8IMY 表格及業主文件連應，以用於證實閣下業主的第 4 章身分。

閣下必須依照上文所述之具體說明填寫第 3 部分及第 30 部分。請填寫第 2 部分（如適用）。

### 外國反向混合實體

外國反向混合實體僅應針對其未以個人名義申請享有條約優惠之給付款項提交 W-8BEN-E 表格，且必須於其收取可扣繳給付款項時證實第 4 章身分。以個人名義申請享有條約優惠之外國反向混合實體應代表其享有條約優惠之每一業主將 W-8IMY 表格交給扣繳代理（包括收取可扣繳給付款項時證實其第 4 章身分），以及稅項預扣聲明及 W-8BEN 表格或 W-8BEN-E 表格（或書面證據，但凡許可）。請參閱 W-8IMY 表格及隨附說明，以瞭解更多資料。

### 依據適用 IGA 提供證明的實體

在閣下擁有帳戶的 IGA 轄區的 FFI 可向閣下提供除第 4 部分到第 28 部分以外的第 4 章身分證明，以滿足適用 IGA 的盡職調查要求。於此情況下，閣下可以附加本 W-8BEN-E 表格的替代性證明，以替代第 4 部分至第 28 部分必須填寫的證明：(1) 確定該證明準確反映閣下用於證實第 4 章身分或適用 IGA 規定之身分；及 (2) 扣繳代理向閣下提供書面聲明，表明其已提供證明，以符合適用 IGA 規定之參與協議之 FFI 或註冊視同合規的 FFI 的盡職調查要求。例如，在國家 A 成立的實體 A 在國家 B 的 FFI 持有帳戶。國家 B 擁有生效的模式 1 IGA。則位於國家 B 的 FFI 可要求實體 A 根據國家 B IGA 的條款提供第 4 章身分證明以滿足符合國家 B IGA 的盡職調查與文件要求。

若閣下決定依據適用 IGA 的定義證實自己的第 4 章身分，同時閣下的證明辨認了 IGA 生效之司法管轄區，且依據適用 IGA 將閣下的身分描述為 NFFE 或 FFI，閣下亦需提供本表格及適用 IGA 證明。但是，如果閣下確定依據適用 IGA 閣下的身分是 NFFE，則閣下仍必須確定閣下是否是條例中規定的例外 NFFE 才能填寫本表格，除非之前段落中所述的 FFI 為閣下提供替代性證明，證明閣下是適用 IGA 中定義的 NFFE（例如「主動 NFFE」）。此外，若閣下決定依據適用 IGA 確定自己的身分，閣下必須遵從 IGA 司法管轄區之法律規定的閣下身分條件。如果閣下在第 4 部分到第 28 部分中無法提供證明，或如果閣下是滿足適用 IGA「主動 NFFE」的非營利實體，則不要勾選第 5 項中的選項。若閣下依據 IGA 定義確定自己的身分，並證實本表格所述之第 4 章身分，閣下無需提供本段所述之證明，除非要求閣下提交本表格的 FFI 對此有明確要求。依據適用 IGA 提供之任何證明受第 30 部分所述之偽證罪懲罰聲明及其他證明規制。

### 實體依據條例提供替代性或額外證明

若閣下取得本表格所述之身分資格，閣下可以附加任何顯示相關證明的其他 W-8 表格內此類身分的適用證明。如果適用證明未出現在任何 W-8 表格上（例如，如果新規例規定其他身分，而本表格尚未更新以納入該身分），則閣下可提供一份附件，證明閣下符合特定規例條款所述的適用身分，包括對規例中適用條文的引用。包括條例內適用條款的引文。任何此類附加證明即成為本 W-8BEN-E 表格的組成部分，且受第 30 部分所述之偽證罪懲罰聲明及其他證明規制。

**文書精簡法公告。**我們需要此表格上的資料，以履行美國國稅法規定之義務。閣下必須如實填寫資料。我們需要使用此表格確保閣下遵從這些法律，且方便我們計算及採集正確的稅款金額。

閣下無需於表格上填寫受文書精簡法規制之資料，除非該表格註明有效的 OMB 控制號碼。與表格或其說明有關的帳簿或記錄必須保留，只要其內容可能會成為任何國稅法規管之資料。依據第 6103 條款規定，報稅單及報稅資料通常屬機密資料。

填寫及提交此表格所需的時間將視乎個別情況而有所不同。平均估計時間為：**資料記錄**：12 小時 40 分鐘；**瞭解相關法律或表格**：4 小時 17 分鐘；**填寫表格**：8 小時 16 分鐘。

若閣下欲對這些時間估計置評，或擁有簡化此表格之建議，煩請不吝提供。閣下可以透過 [IRS.gov/FormComments](https://www.irs.gov/FormComments) 將意見發送給我們。閣下可以書面方式將意見寄往以下位址：Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. 請勿將 W-8IMY 表格寄往此辦公室。應該交給扣繳代理處理。

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# Instructions for Form W-8BEN-E

(Rev. October 2021)

## Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

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Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form W-8BEN-E and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW8BENE](https://www.irs.gov/FormW8BENE).

### What's New

**Guidance under section 1446(f).** The Tax Cuts and Jobs Act (TCJA), added section 1446(f), which generally requires that if the gain on any disposition of an interest in a partnership would be treated under section 864(c)(8) as effectively connected gain, the transferee purchasing an interest in such a partnership from a non-U.S. transferor must withhold a tax equal to 10% of the amount realized on the disposition unless an exception to withholding applies. T.D. 9926, published on November 30, 2020 (84 FR 76910), contains final regulations (“the section 1446(f) regulations”) relating to the withholding and reporting required under section 1446(f), including for transfers of interests in publicly traded partnerships (“PTPs”). Withholding on transfers of interests in PTPs and the revisions included in the section 1446(f) regulations relating to withholding on PTP distributions under section 1446(a) apply to transfers and distributions that occur on or after January 1, 2023. See [Notice 2021-51](#), 2021-36 I.R.B. 361, for more information. The provisions in the section 1446(f) regulations relating to withholding and reporting on transfers of interests in partnerships that are not PTPs generally apply to transfers occurring after January 29, 2021. These instructions have been updated to incorporate the use of this form by certain entities that are transferors of an interest in a partnership subject to withholding on the amount realized from the transfer. See [Pub. 515](#) for an additional discussion of section 1446(f) withholding, including the effective dates of each provision.

**Line 4.** Line 4, “Type of entity,” has been updated. The general classification for foreign government has been removed and replaced with the two possible classifications for a foreign government: (i) an integral part of a foreign government; or (ii) an entity that is controlled by a foreign government. See Temporary Regulations section 1.892-2T. See the instructions for [Line 4](#), later.

**New Line 9c.** New line 9c, “FTIN not legally required,” has been added for account holders otherwise required to provide a foreign tax identification number (FTIN) on line 9b, to indicate that they are not legally required to

obtain an FTIN from their jurisdiction of residence. See the instructions for [Line 9c](#).

**Section 6050Y reporting.** These instructions have been updated to reference the use of this form by an entity (other than a partnership, simple trust, or grantor trust) that is a foreign seller of a life insurance contract or that is a foreign person and a recipient of a reportable death benefit for purposes of reporting under section 6050Y.

**Line 14, claim of tax treaty benefits.** The instructions for this line have been updated to include a representation required by entities that are resident in a foreign country that has entered into an income tax treaty with the United States that does not contain a limitation on benefits (LOB) article.

**Line 15, special rates and conditions.** The instructions for this line have been updated to include representations required by entities claiming treaty benefits on business profits or gains not attributable to a permanent establishment, including for a foreign partner that derives gain subject to tax under section 864(c)(8) upon the transfer of an interest in a partnership and that would be subjected to withholding under section 1446(f) on the transfer.

**Electronic signature.** These instructions have been updated to include additional guidance included in the final regulations issued under chapter 3 (T.D. 9890) concerning the use of electronic signatures on withholding certificates. See [Certification](#) in *Part XXX*, later, and Regulations section 1.1441-1(e)(4)(i)(B).

### Reminder

**Note.** If you are a 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.

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## General Instructions

For definitions of terms used throughout these instructions, see [Definitions](#), later.

### Purpose of Form

This form is used by foreign entities to document their statuses for purposes of chapter 3 and chapter 4, as well as for certain other Code provisions as described later in these instructions.

Foreign persons are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of:

- Interest (including certain original issue discount (OID));

- Dividends;
  - Rents;
  - Royalties;
  - Premiums;
  - Annuities;
  - Compensation for, or in expectation of, services performed;
  - Substitute payments in a securities lending transaction;
- or
- Other fixed or determinable annual or periodical gains, profits, or income.

This tax is imposed on the gross amount paid and is generally collected by withholding under section 1441 or 1442 on that amount. A payment is considered to have been made whether it is made directly to the beneficial owner or to another person, such as an intermediary, agent, or partnership, for the benefit of the beneficial owner.

Section 1446(a) requires a partnership conducting a trade or business in the United States to withhold tax on a foreign partner's allocable share of the partnership's effectively connected taxable income. In addition, section 1446(f) generally requires a transferee of a partnership interest (or a broker in the case of a transfer of a PTP interest) to withhold on the amount realized from the transfer when any portion of the gain from the transfer is treated as effectively connected gain under section 864(c) (8). Generally, a foreign person that is a partner in a partnership that submits a Form W-8BEN-E for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446(a) or (f) as well. However, in some cases the documentation requirements of sections 1441 and 1442 do not match the documentation requirements of section 1446(a) or (f). See Regulations sections 1.1446-1 through 1.1446-6 (for documentation requirements under section 1446(a)) and Regulations sections 1.1446(f)-2 and 1.1446(f)-4 (for documentation requirements under section 1446(f)).

A withholding agent or payer of the income may rely on a properly completed Form W-8BEN-E to treat a payment associated with the Form W-8BEN-E as a payment to a foreign person who beneficially owns the amounts paid. If applicable, the withholding agent may rely on the Form W-8BEN-E to apply a reduced rate of, or exemption from, withholding. If you receive certain types of income, you must provide Form W-8BEN-E to:

- Claim that you are the beneficial owner of the income for which Form W-8BEN-E is being provided or a partner in a partnership subject to section 1446; and
- If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty.

You may also use Form W-8BEN-E to identify income from a notional principal contract that is not effectively connected with the conduct of a trade or business in the United States to establish the exception to reporting such income on Form 1042-S. See Regulations section 1.1461-1(c)(2)(ii)(F).

Form W-8BEN-E may also be used to claim an exemption from withholding for portfolio interest pursuant to section 881(c). The portfolio interest exemption does

not apply to payments of interest for which the recipient is a 10 percent shareholder of the payer or to payments of interest received by a controlled foreign corporation from a related person. See sections 881(c)(3) and 881(c)(5). A future version of this form may require that persons receiving interest payments to which this form relates identify any obligation with respect to which they have one of these prohibited relationships.

You may also be required to submit Form W-8BEN-E to claim an exception from domestic information reporting on Form 1099 and backup withholding (at the backup withholding rate under section 3406) for certain types of income. Such income includes:

- Broker proceeds.
- Short-term (183 days or less) original issue discount (short-term OID).
- Bank deposit interest.
- Foreign source interest, dividends, rents, or royalties.

Provide Form W-8BEN-E to the withholding agent or payer before income is paid or credited to you. Failure to provide a Form W-8BEN-E when requested may lead to withholding at a 30% rate or the backup withholding rate in certain cases when you receive a payment to which backup withholding applies.

In addition to the requirements of chapter 3, chapter 4 requires withholding agents to identify the chapter 4 status of entities that are payees receiving withholdable payments. A withholding agent may request this Form W-8BEN-E to establish your chapter 4 status and avoid withholding at a 30% rate on such payments.

Chapter 4 also requires participating FFIs and certain registered deemed-compliant FFIs to document their entity account holders in order to determine their chapter 4 statuses regardless of whether withholding applies to any payments made to the entities. If you are an entity maintaining an account with an FFI, the FFI may request that you provide this Form W-8BEN-E in order to document your chapter 4 status.

**Additional information.** For additional information and instructions for the withholding agent, see the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

### Who Must Provide Form W-8BEN-E

You must give Form W-8BEN-E to the withholding agent or payer if you are a foreign entity receiving a withholdable payment from a withholding agent, receiving a payment subject to chapter 3 withholding, or if you are an entity maintaining an account with an FFI requesting this form.

- You must provide Form W-8BEN-E to the 6050Y(b) issuer (as defined under Regulations section 1.6050Y-1(a)(8)(iii)), to establish your foreign status if you are a foreign entity (other than a partnership, simple trust or grantor trust) that is the seller of a life insurance contract under section 6050Y(b) (excluding a payment of effectively connected income). See Regulations section 1.6050Y-3.
- You must also provide Form W-8BEN-E to the payor (as defined under Regulations section 1.6050Y-1(a)(11)), to establish your foreign status if you are an entity receiving a payment of reportable death benefits for

purposes of section 6050Y(b) (other than a foreign partnership or a grantor or simple trust receiving a payment of reportable death benefits or a payment of effectively connected income that is subject to chapter 3 withholding). See Regulations section 1.6050Y-4.

**Do not use Form W-8BEN-E.** Do not use Form W-8BEN-E if:

- You 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.
- You 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 even if you are considered an FFI for purposes of chapter 4.
- You are a nonresident alien individual. Instead, use Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals), or Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, as applicable.
- You are a disregarded entity, branch, or flow-through entity for U.S. tax purposes. However, you may use this form if you are a disregarded entity or flow-through entity using this form either solely to document your chapter 4 status (because you hold an account with an FFI) or, if you are a disregarded entity or a partnership, to claim treaty benefits because you are a hybrid entity liable to tax as a resident for treaty purposes. See [Hybrid Entity Making a Claim of Treaty Benefits](#) under *Special Instructions*, later. A flow-through entity may also use this form for purposes of documenting itself as a participating payee for purposes of section 6050W. If you are a disregarded entity with a single owner or branch of an FFI, the single owner, if such owner is a foreign person, should provide Form W-8BEN or Form W-8BEN-E (as appropriate). If the single owner is a U.S. person, a Form W-9 should be provided. If you are a partnership, you should provide a Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.
- You are acting as an intermediary (that is, acting not for your own account, but for the account of others as an agent, nominee, or custodian), a qualified intermediary (including a qualified intermediary acting as a qualified derivatives dealer), or a qualified securities lender (QSL). Instead, provide Form W-8IMY.
- You are receiving income that is effectively connected with the conduct of a trade or business in the United States, unless it is allocable to you through a partnership. Instead, provide Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States. If any of the income for which you have provided a Form W-8BEN-E becomes effectively connected, this is a change in circumstances and the Form W-8BEN-E is no longer valid.
- You are filing for 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 the applicability of section 115(2), 501(c), 892, 895, or 1443(b). Instead, provide Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting, to certify to your exemption and identify your chapter 4 status. However, you should provide Form W-8BEN-E if you are claiming treaty benefits, and you may provide this form if you are only claiming you are a foreign person exempt from backup withholding or documenting your chapter 4 status. For example, a foreign tax-exempt organization under section 501(c) receiving royalty income that is not exempt because it is taxable as unrelated business income but that is eligible for a reduced rate of withholding under a royalty article of a tax treaty should provide Form W-8BEN-E. You should use Form W-8ECI if you are receiving effectively connected income (for example, income from commercial activities that is not exempt under an applicable section of the Code).
- You are a foreign reverse hybrid entity transmitting documentation provided by your interest holders to claim treaty benefits on their behalf. Instead, provide Form W-8IMY. A foreign reverse hybrid entity also may not use this form to attempt to claim treaty benefits on its own behalf. See [Foreign Reverse Hybrid Entities](#), later.
  - You are a withholding foreign partnership or a withholding foreign trust within the meaning of sections 1441 through 1443 and the accompanying regulations. Instead, provide Form W-8IMY.
  - You are a foreign partnership or foreign grantor trust providing documentation for purposes of section 1446(a). Instead, provide Form W-8IMY and accompanying documentation.
  - You are a foreign partnership or foreign grantor trust that is the transferor of a partnership interest for purposes of section 1446(f). Instead, provide Form W-8IMY.
  - You are a foreign branch of a U.S. financial institution that is an FFI (other than a qualified intermediary branch) under an applicable Model 1 IGA. For purposes of identifying yourself to withholding agents, you may submit Form W-9 to certify to your U.S. status.

**Giving Form W-8BEN-E to the withholding agent.** Do not send Form W-8BEN-E to the IRS. Instead, give it to the person who is requesting it from you. Generally, this will be the person from whom you receive the payment, who credits your account, or a partnership that allocates income to you. An FFI may also request this form from you to document the status of your account.

**When to provide Form W-8BEN-E to the withholding agent.** Give Form W-8BEN-E to the person requesting it before the payment is made to you, credited to your account, or allocated. If you do not provide this form, the withholding agent may have to withhold at the 30% rate (as applicable under chapters 3 or 4), backup withholding rate, or the rate applicable under section 1446. If you receive more than one type of income from a single withholding agent for which you claim different benefits, the withholding agent may, at its option, require you to submit a Form W-8BEN-E for each type of income. Generally, a separate Form W-8BEN-E must be given to each withholding agent.

**Note.** If you own the income with one or more other persons, the income will be treated by the withholding agent as owned by a foreign person that is a beneficial owner of a payment only if Form W-8BEN or W-8BEN-E (or other applicable document) is provided by each of the owners. An account will be treated as a U.S. account for chapter 4 purposes by an FFI requesting this form if any of the account holders is a specified U.S. person or a U.S.-owned foreign entity (unless the account is otherwise excepted from U.S. account status for chapter 4 purposes).

**Change in circumstances.** If a change in circumstances makes any information on the Form W-8BEN-E you have submitted incorrect for purposes of either chapter 3 or chapter 4, you must notify the withholding agent or financial institution maintaining your account within 30 days of the change in circumstances by providing the documentation required in Regulations section 1.1471-3(c)(6)(ii)(E)(2). See Regulations sections 1.1441-1(e)(4)(ii)(D) for the definition of change in circumstances for purposes of chapter 3, and 1.1471-3(c)(6)(ii)(E) for purposes of chapter 4.



*With respect to an FFI claiming a chapter 4 status under an applicable IGA, a change in circumstances includes when the jurisdiction where the FFI is organized or resident (or the jurisdiction identified in Part II of the form) was included on the list of jurisdictions treated as having an intergovernmental agreement in effect and is removed from that list or when the FATCA status of the jurisdiction changes (for example, from Model 2 to Model 1). The list of agreements is maintained at [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx).*

**Expiration of Form W-8BEN-E.** Generally, a Form W-8BEN-E will remain valid for purposes of both chapters 3 and 4 for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8BEN signed on September 30, 2014, remains valid through December 31, 2017.

However, under certain conditions a Form W-8BEN-E will remain in effect indefinitely absent a change of circumstances. See Regulations sections 1.1441-1(e)(4)(ii) and 1.1471-3(c)(6)(ii) for the period of validity for chapters 3 and 4 purposes, respectively.

## Definitions

**Account holder.** An account holder is generally the person listed or identified as the holder or owner of a financial account. For example, if a partnership is listed as the holder or owner of a financial account, then the partnership is the account holder, rather than the partners of the partnership. However, an account that is held by a disregarded entity (other than a disregarded entity treated as an FFI for chapter 4 purposes) is treated as held by the entity's single owner.

**Amount realized.** For purposes of section 1446(f), an amount realized on the transfer of an interest in a partnership other than a PTP is as determined under section 1001 (including Regulations sections 1.1001-1

through 1.1001-5) and section 752 (including Regulations sections 1.752-1 through 1.752-7). See Regulations section 1.1446(f)-2(c)(2). An amount realized on the transfer of a PTP interest is the amount of gross proceeds (as defined in Regulations section 1.6045-1(d)(5)) paid or credited to a partner or broker (as applicable) that is a transferor of the interest. The amount realized on a PTP distribution is the amount of the distribution reduced by the portion of the distribution that is attributable to the cumulative net income of the partnership (as determined under Regulations section 1.1446(f)-4(c)(2)(iii)).

**Amounts subject to chapter 3 withholding.** Generally, an amount subject to chapter 3 withholding is an amount from sources within the United States that is fixed or determinable annual or periodical (FDAP) income (including such an amount on a PTP distribution unless indicated otherwise). FDAP income is all income included in gross income, including interest (as well as OID), dividends, rents, royalties, and compensation. Amounts subject to chapter 3 withholding do not include amounts that are not FDAP, such as most gains from the sale of property (including market discount and option premiums), as well as other specific items of income described in Regulations section 1.1441-2 (such as interest on bank deposits and short-term OID).

For purposes of section 1446(a), the amount subject to withholding is the foreign partner's share of the partnership's effectively connected taxable income. For purposes of section 1446(f), the amount subject to withholding is the amount realized on the transfer of a partnership interest.

**Beneficial owner.** For payments other than those for which a reduced rate of, or exemption from, withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the payment in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Foreign partnerships, foreign simple trusts, and foreign grantor trusts are not the beneficial owners of income paid to the partnership or trust. The beneficial owners of income paid to a foreign partnership are generally the partners in the partnership, provided that the partner is not itself a partnership, foreign simple or grantor trust, nominee or other agent. The beneficial owners of income paid to a foreign simple trust (that is, a foreign trust that is described in section 651(a)) are generally the beneficiaries of the trust, if the beneficiary is not a foreign partnership, foreign simple or grantor trust, nominee, or other agent. The beneficial owners of income paid to a foreign grantor trust (that is, a foreign trust to the extent that all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679) are the persons treated as the owners of the trust. The beneficial owners of income paid to a foreign complex trust (that is, a foreign trust that is not a



foreign simple trust or foreign grantor trust) is the trust itself.

Generally, for purposes of section 1446(a) or (f), the same beneficial owner rules apply, except that under section 1446(a) or (f) a foreign simple trust is required to provide a Form W-8BEN-E on its own behalf, rather than on behalf of the beneficiary of such trust.

The beneficial owner of income paid to a foreign estate is the estate itself.

A payment to a U.S. partnership, U.S. trust, or U.S. estate is treated as a payment to a U.S. payee. A U.S. partnership, trust, or estate should provide the withholding agent with a Form W-9 pertaining to itself. However, for purposes of section 1446(a), a U.S. grantor trust or disregarded entity shall not provide the withholding agent a Form W-9. Instead, the entity must provide an applicable Form W-8 or Form W-9 pertaining to each grantor or owner, as appropriate, and, in the case of a trust, a statement identifying the portion of the trust treated as owned by each such person. For purposes of section 1446(f), the grantor or owner must provide an applicable Form W-8 or Form W-9 to certify its status and the amount realized allocable to the grantor or owner, which, alternatively, can be provided by the U.S. grantor trust on behalf of a grantor or owner.

**Chapter 3.** Chapter 3 means chapter 3 of the Internal Revenue Code (Withholding of Tax on Nonresident Aliens and Foreign Corporations). Chapter 3 contains sections 1441 through 1464, excluding sections 1445 and 1446.

**Chapter 4.** Chapter 4 means chapter 4 of the Internal Revenue Code (Taxes to Enforce Reporting on Certain Foreign Accounts). Chapter 4 contains sections 1471 through 1474.

**Chapter 4 status.** The term chapter 4 status means a person's status as a U.S. person, specified U.S. person, foreign individual, participating FFI, deemed-compliant FFI, restricted distributor, exempt beneficial owner, nonparticipating FFI, territory financial institution, excepted NFFE, or passive NFFE.

**Deemed-compliant FFI.** Under section 1471(b)(2), certain FFIs are deemed to comply with the regulations under chapter 4 without the need to enter into an FFI agreement with the IRS. However, certain deemed-compliant FFIs are required to register with the IRS and obtain a GIIN. These FFIs are referred to as **registered deemed-compliant FFIs**. See Regulations section 1.1471-5(f)(1).

**Disregarded entity.** A business entity that has a single owner and is not a corporation under Regulations section 301.7701-2(b) is disregarded as an entity separate from its owner. Generally, a disregarded entity does not submit this Form W-8BEN-E to a withholding agent. Instead, the owner of such entity provides the appropriate documentation (for example, a Form W-8BEN-E if the owner is a foreign entity). However, if a disregarded entity receiving a withholdable payment is an FFI outside the single owner's country of organization or has its own GIIN, its foreign owner will be required to complete Part II of Form W-8BEN-E to document the chapter 4 status of the disregarded entity receiving the payment.

Certain entities that are disregarded for U.S. tax purposes may be treated as treaty residents for purposes of claiming treaty benefits under an applicable tax treaty or may be recognized as FFIs under an applicable IGA. A hybrid entity claiming treaty benefits on its own behalf is required to complete Form W-8BEN-E. See [Hybrid Entity Making a Claim of Treaty Benefits](#) under *Special Instructions*, later.

A disregarded entity with a U.S. owner or a disregarded entity with a foreign owner that is not otherwise able to fill out Part II (that is, because it is in the same country as its single owner and does not have a GIIN) may provide this form to an FFI solely for purposes of documenting itself for chapter 4 purposes. In such a case, the disregarded entity should complete Part I as if it were a beneficial owner and should not complete line 3.

**Financial account.** A financial account includes:

- A depository account maintained by an FFI;
- A custodial account maintained by an FFI;
- Equity or debt interests (other than interests regularly traded on an established securities market) in investment entities and certain holding companies, treasury centers, or financial institutions as defined in Regulations section 1.1471-5(e);
- Certain cash value insurance contracts; and
- Annuity contracts.

For purposes of chapter 4, exceptions are provided for accounts such as certain tax-favored savings accounts, term life insurance contracts, accounts held by estates, escrow accounts, and certain annuity contracts. These exceptions are subject to certain conditions. See Regulations section 1.1471-5(b)(2). Accounts may also be excluded from the definition of financial account under an applicable IGA.

**Financial institution.** A financial institution generally means an entity that is a depository institution, custodial institution, investment entity, or an insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts. See Regulations section 1.1471-5(e).

An investment entity organized in a territory that is not also a depository institution, custodial institution, or specified insurance company is not treated as a financial institution. Instead, it is a territory NFFE. If such an entity cannot qualify as an excepted NFFE as described in Regulations section 1.1472-1(c)(1) (including an excepted territory NFFE), it must disclose its substantial U.S. owners using this definition (applying the 10 percent threshold) under Regulations section 1.1473-1(b)(1).

**Foreign financial institution (FFI).** A foreign financial institution (FFI) means a foreign entity that is a financial institution.

**Fiscally transparent entity.** An entity is treated as fiscally transparent with respect to an item of income for which treaty benefits are claimed to the extent that the interest holders in the entity must, on a current basis, take into account separately their shares of an item of income paid to the entity, whether or not distributed, and must determine the character of the items of income as if they were realized directly from the sources from which realized by the entity. For example, partnerships, common

trust funds, and simple trusts or grantor trusts are generally considered to be fiscally transparent with respect to items of income received by them.

**Flow-through entity.** A flow-through entity is a foreign partnership (other than a withholding foreign partnership), a foreign simple or foreign grantor trust (other than a withholding foreign trust), or, for payments for which a reduced rate of, or exemption from, withholding is claimed under an income tax treaty, any entity to the extent the entity is considered to be fiscally transparent with respect to the payment by an interest holder's jurisdiction.

**Foreign person.** A foreign person includes a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person that is not a U.S. person. It also includes a foreign branch or office of a U.S. financial institution or U.S. clearing organization if the foreign branch is a qualified intermediary. Generally, a payment to a U.S. branch of a foreign person is a payment to a foreign person.

**GIIN.** The term GIIN means a global intermediary identification number. A GIIN is the identification number assigned to an entity that has registered with the IRS for chapter 4 purposes.

**Hybrid entity.** A hybrid entity is any person (other than an individual) that is treated as fiscally transparent for purposes of its status under the Code but is not treated as fiscally transparent by a country with which the United States has an income tax treaty. Hybrid entity status is relevant for claiming treaty benefits. A hybrid entity is required to provide its chapter 4 status if it is receiving a withholdable payment.

**Intergovernmental agreement (IGA).** An intergovernmental agreement (IGA) means a Model 1 IGA or a Model 2 IGA. For a list of jurisdictions treated as having in effect a Model 1 or Model 2 IGA, see [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx).

A **Model 1 IGA** means an agreement between the United States or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs to such foreign government or agency, followed by automatic exchange of the reported information with the IRS. An FFI in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government is referred to as a **reporting Model 1 FFI**.

A **Model 2 IGA** means an agreement or arrangement between the United States or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs directly to the IRS in accordance with the requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency and the IRS. An FFI in a Model 2 IGA jurisdiction that has entered into an FFI agreement with respect to a branch is a participating FFI but may be referred to as a **reporting Model 2 FFI**.

The term **reporting IGA FFI** refers to both reporting Model 1 FFIs and reporting Model 2 FFIs.

**Nonparticipating FFI.** A nonparticipating FFI means an FFI that is not a participating FFI, deemed-compliant FFI, or exempt beneficial owner.

**Nonreporting IGA FFI.** A nonreporting IGA FFI is an FFI that is a resident of, or located or established in, a Model 1 or Model 2 IGA jurisdiction that meets the requirements of:

- A nonreporting financial institution described in a specific category in Annex II of the Model 1 or Model 2 IGA;
- A registered deemed-compliant FFI described in Regulations section 1.1471-5(f)(1)(i)(A) through (F);
- A certified deemed-compliant FFI described in Regulations section 1.1471-5(f)(2)(i) through (v); or
- An exempt beneficial owner described in Regulations section 1.1471-6.

**Participating FFI.** A participating FFI is an FFI that has agreed to comply with the terms of an FFI agreement with respect to all branches of the FFI, other than a branch that is a reporting Model 1 FFI or a U.S. branch. The term participating FFI also includes a reporting Model 2 FFI and a QI branch of a U.S. financial institution unless such branch is a reporting Model 1 FFI.

**Participating payee.** A participating payee means any person that accepts a payment card as payment or accepts payment from a third party settlement organization in settlement of a third party network transaction for purposes of section 6050W.

**Payee.** A payee is generally a person to whom a payment is made regardless of whether such person is the beneficial owner. For a payment made to a financial account, the payee is generally the holder of the financial account. See Regulations sections 1.1441-1(b)(2) and 1.1471-3(a)(3).

**Payment settlement entity (PSE).** A payment settlement entity is a merchant acquiring entity or third party settlement organization. Under section 6050W, a PSE is generally required to report payments made in settlement of payment card transactions or third party network transactions. However, a PSE is not required to report payments made to a beneficial owner that is documented as foreign with an applicable Form W-8.

**Publicly Traded Partnership (PTP).** A PTP is an entity that has the same meaning as in section 7704 and Regulations section 1.7704-4 but does not include a PTP treated as a corporation under that section.

**PTP interest.** A PTP interest is an interest in a PTP if the interest is publicly traded on an established securities market or is readily tradable on a secondary market (or the substantial equivalent thereof).

**Qualified intermediary (QI).** A qualified intermediary (QI) is a person that is a party to an agreement with the IRS that is described in Regulations section 1.1441-1(e)(5)(iii). A **qualified derivatives dealer (QDD)** is a QI that has agreed to certain reporting and withholding requirements pursuant to Regulations section 1.1441-1(e)(6).

**Recalcitrant account holder.** A recalcitrant account holder includes an entity (other than an entity required to

be treated as a nonparticipating FFI) that fails to comply with a request by an FFI maintaining the account for documentation and information for determining whether the account is a U.S. account. See Regulations section 1.1471-5(g).

**Reverse hybrid entity.** A reverse hybrid entity is any person (other than an individual) that is not fiscally transparent under U.S. tax law principles but that is fiscally transparent under the laws of a jurisdiction with which the United States has an income tax treaty. See Form W-8IMY and the accompanying instructions for information on a reverse hybrid entity making a claim of treaty benefits on behalf of its owners.

**Specified U.S. person.** A specified U.S. person is any U.S. person other than a person identified in Regulations section 1.1473-1(c).

**Substantial U.S. owner.** A substantial U.S. owner (as defined in Regulations section 1.1473-1(b)) means any specified U.S. person that:

- Owns, directly or indirectly, more than 10 percent (by vote or value) of the stock of any foreign corporation;
- Owns, directly or indirectly, more than 10 percent of the profits or capital interests in a foreign partnership;
- Is treated as an owner of any portion of a foreign trust under sections 671 through 679; or
- Holds, directly or indirectly, more than a 10 percent beneficial interest in a trust.

**Transfer.** A transfer is a sale, exchange, or other disposition of a partnership interest, and includes a distribution from a partnership to a partner, as well as a transfer treated as a sale or exchange under section 707(a)(2)(B).

**Transferee.** A transferee is any person, foreign or domestic, that acquires a partnership interest through a transfer and includes a partnership that makes a distribution.

**Transferor.** A transferor is any person, foreign or domestic, that transfers a partnership interest. In the case of a trust, to the extent all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679 (such trust, a grantor trust), the term transferor means the grantor or other person.

**U.S. person.** A U.S. person is defined in section 7701(a)(30) and includes domestic partnerships, corporations, and trusts.



*Certain foreign insurance companies issuing annuities or cash value insurance contracts that elect to be treated as a U.S. person for federal tax purposes but are not licensed to do business in the United States are treated as FFIs for purposes of chapter 4. For purposes of providing a withholding agent with documentation for both chapter 3 and chapter 4 purposes, however, such an insurance company is permitted to use Form W-9 to certify its status as a U.S. person. Likewise, a foreign branch of a U.S. financial institution (other than a branch that operates as a qualified intermediary) that is treated as an FFI under an applicable IGA is permitted to*

*use Form W-9 to certify its status as a U.S. person for chapter 3 and chapter 4 purposes.*

**Withholdable payment.** A withholdable payment is defined in Regulations section 1.1473-1(a). For exceptions applicable to the definition of a withholdable payment, see Regulations section 1.1473-1(a)(4) (for example, certain nonfinancial payments).

**Withholding agent.** Any person, U.S. or foreign, that has control, receipt, custody, disposal, or payment of U.S. source FDAP income subject to chapter 3 or 4 withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branches of certain foreign banks and insurance companies.

For purposes of section 1446(a), the withholding agent is the partnership conducting the trade or business in the United States. For a partnership distribution made by a PTP, the withholding agent for purposes of section 1446(a) may be the PTP, a nominee holding an interest on behalf of a foreign person, or both. See Regulations sections 1.1446-1 through 1.1446-6.

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## Specific Instructions

### Part I – Identification of Beneficial Owner

**Line 1.** Enter your name. 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.



*If you are an account holder providing this form to an FFI solely for purposes of documenting yourself as an account holder and you are not receiving a withholdable payment or reportable amount (as defined in Regulations section 1.1441-1(e)(3)(vi)), you should complete Part I by substituting the references to “beneficial owner” with “account holder.”*



*The named holder on the account is not necessarily the account holder for purposes of chapter 4. See Definitions, earlier, or, for an account maintained by an FFI covered by a Model 1 or Model 2 IGA with respect to the account, the definition of account holder in an applicable IGA to determine if you are the account holder. If you hold an account with an FFI and are unsure whether the definition of “account holder” under an IGA is applicable to your account, consult with the FFI requesting this form.*

**Line 2.** If you are a corporation, enter your country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organized, or governed.

**Line 3.** If you are a disregarded entity receiving a withholdable payment, enter your name on line 3 if you: 1) have registered with the IRS and been assigned a GIIN associated with the legal name of the disregarded entity; 2) are a reporting Model 1 FFI or reporting Model 2 FFI; and 3) are not a hybrid entity using this form to claim treaty benefits.



*If you are not required to provide the legal name of the disregarded entity, you may want to notify the withholding agent that you are a disregarded entity receiving a payment or maintaining an account by indicating the name of the disregarded entity on line 10. If you wish to report the name of a disregarded entity holding an account with the withholding agent requesting this form for only information purposes (that is, the disregarded entity is not reported on line 1 or in Part II of this form), you may enter the disregarded entity's name on line 3.*

**Line 4.** Check the one box that applies. By checking a box, you are representing that you qualify for the classification indicated. You must check the box that represents your classification (for example, corporation, partnership, trust, estate, etc.) under U.S. tax principles (not under the law of a treaty country). To determine whether you are an integral part of a foreign government or an entity that is controlled by a foreign government, see Temporary Regulations section 1.892-2T. If you are providing Form W-8BEN-E to an FFI solely for purposes of documenting yourself for chapter 4 purposes as an account holder of an account maintained by an FFI, you do not need to complete line 4.

If you are a partnership, disregarded entity, simple trust, or grantor trust receiving a payment for which treaty benefits are being claimed by such entity, you must check the “Partnership,” “Disregarded entity,” “Simple trust,” or “Grantor trust” box. For such a case, you must also check the “yes” box to indicate that you are a hybrid entity making a treaty claim. You may only check the “no” box if (1) you are a disregarded entity, partnership, simple trust, or grantor trust and are using the form solely for purposes of documenting yourself as an account holder of an FFI and the form is not associated with a withholdable payment or a reportable amount or (2) you are using this form solely for purposes of documenting your status as a participating payee for purposes of section 6050W. In such cases, you are not required to complete line 4, but you may check the “no” box if you choose to complete line 4. You may also use Form W-8IMY to document yourself as an account holder of an FFI.



*Only entities that are tax-exempt under section 501(c) should check the “Tax-exempt organization” box for purposes of line 4. Such organizations should use Form W-8BEN-E only if they are claiming a reduced rate of withholding under an income tax treaty or a Code exception other than section 501(c) or if they are using this form solely for purposes of documenting themselves as an account holder with an FFI. However, if you are a private foundation you should check “Private Foundation” instead of “Tax-exempt organization.”*

**Line 5.** Check the one box that applies to your chapter 4 status. You are only required to provide a chapter 4 status on this form if you are the payee of a withholdable payment or are documenting the status of a financial account you hold with an FFI requesting this form. By checking a box on this line, you are representing that you qualify for this classification in your country of residence.



*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. Complete the required portion of this form before signing and providing it to the withholding agent. See Entities Providing Certifications Under an Applicable IGA under Special Instructions, later.*

### FFIs Covered by an IGA and Related Entities

A reporting IGA FFI resident in, or established under the laws of, a jurisdiction covered by a Model 1 IGA should check “Reporting Model 1 FFI.” A reporting FFI resident in, or established under the laws of, a jurisdiction covered by a Model 2 IGA should check “Reporting Model 2 FFI.” If you are treated as a registered deemed-compliant FFI under an applicable IGA, you should check “Nonreporting IGA FFI” rather than “registered deemed-compliant FFI” and provide your GIIN.

In general, if you are treated as a nonreporting IGA FFI under an applicable IGA, you should check “Nonreporting IGA FFI” even if you meet the qualifications for deemed-compliant status or are an exempt beneficial owner under the chapter 4 regulations. In such a case, you should not also check your applicable status under the regulations but should provide your GIIN on line 9, if applicable. If you are an owner-documented FFI that is treated as a nonreporting IGA FFI under an applicable IGA you must check “Owner-documented FFI” and complete Part X.

An FFI that is related to a reporting IGA FFI and that is treated as a nonparticipating FFI in its country of residence should check “Nonparticipating FFI” on line 5.

If you are an FFI in a jurisdiction treated as having an IGA in effect, you should not check “Participating FFI” but rather should check “Reporting Model 1 FFI” or “Reporting Model 2 FFI” as applicable. See [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx) for a list of jurisdictions treated as having an IGA in effect.

### Non-Profit Organizations Covered by an IGA

If you are a non-profit entity that is established and maintained in a jurisdiction treated as having an IGA in effect and you meet the definition of “active NFFE” under Annex I of the applicable IGA, you should not check a box on line 5 if you are providing this form to an FFI for purposes of documenting yourself as an account holder. Instead, you should provide a certification of your status under the IGA. See [Entities Providing Certifications Under an Applicable IGA](#) under *Special Instructions*, later.

### Account That Is Not a Financial Account

If you are providing this form to document an account you hold with a foreign financial institution that is not a

financial account under Regulations section 1.1471-5(b)(2), check the “Account that is not a financial account” box on line 5.

**Line 6.** Enter the permanent residence address of the entity identified on line 1. Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country’s income tax. If you are giving Form W-8BEN-E to claim a reduced rate of, or exemption from, withholding under an income tax treaty, you must determine residency in the manner required by the treaty. Do not show the address of a financial institution (unless you are a financial institution providing your own address), 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 (that is, your registered address). If you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.

**Line 7.** Enter your mailing address only if it is different from the address on line 6.

**Line 8.** Enter your U.S. employer identification number (EIN). An EIN is a U.S. taxpayer identification number (TIN) for entities. If you do not have a U.S. EIN, apply for one on Form SS-4, Application for Employer Identification Number, if you are required to obtain a U.S. TIN.

A partner in a partnership conducting a trade or business in the United States will likely be allocated effectively connected taxable income. In addition, if the partner transfers an interest in such a partnership, the partner may be subject to tax under section 864(c)(8) on the transfer. As in either case the partner is considered engaged in a U.S. trade or business because it is a partner in a partnership engaged in a U.S. trade or business, the partner is required to file a U.S. federal income tax return and must have a TIN, which the partner is required to provide on this form.

You must also provide a U.S. TIN if you are:

- Claiming an exemption from withholding under section 871(f) for certain annuities received under qualified plans, or
- Claiming benefits under an income tax treaty and have not provided a FTIN on line 9b.

However, a TIN is not required to be shown in order to claim treaty benefits on the following items of income:

- Dividends and interest from stocks and debt obligations that are actively traded;
- Dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund);
- Dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were upon issuance) publicly offered and are registered with the SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.

See Regulations section 1.1441-1(e)(4)(vii) for other circumstances when you are required to provide a U.S. TIN for an amount subject to chapter 3 withholding.



*If you need an EIN, you are encouraged to apply for one online instead of submitting a paper Form SS-4. For more information, visit [IRS.gov/EIN](https://www.irs.gov/EIN).*

**Line 9a.** If you are a participating FFI, registered deemed-compliant FFI (including a sponsored FFI described in the Treasury regulations), reporting Model 1 FFI, reporting Model 2 FFI, direct reporting NFFE, trustee of a trustee-documented trust that is a foreign person providing this form for the trust, or sponsored direct reporting NFFE, you are required to enter your GIIN (with regard to your country of residence) on line 9a. If you are a trustee of a trustee-documented trust and you are a foreign person, you should provide the GIIN that you received when you registered as a participating FFI or reporting Model 1 FFI. If your branch is receiving the payment and is required to be identified in Part II, you are not required to provide a GIIN on line 9a. Instead, provide the GIIN of your branch (if applicable) on line 13.

You must provide your GIIN on line 9 if you are a nonreporting IGA FFI that is (1) treated as registered deemed-compliant under Annex II to an applicable Model 2 IGA or (2) a registered deemed-compliant FFI under Regulations section 1.1471-5(f)(1).



*If you are in the process of registering with the IRS as a participating FFI, registered deemed-compliant FFI (including a sponsored FFI), reporting Model 1 FFI, reporting Model 2 FFI, direct reporting NFFE, sponsored direct reporting NFFE, or nonreporting IGA FFI but have not received a GIIN, you may complete this line by writing “applied for.” However, the person requesting this form from you must receive and verify your GIIN within 90 days.*

**Line 9b.** If you are providing this Form W-8BEN-E to document yourself as an account holder with respect to a financial account (as defined in Regulations section 1.1471-5(b)) that you hold at a U.S. office of a financial institution (including a U.S. branch of an FFI) and you receive U.S. source income reportable on Form 1042-S associated with this form, you **must** provide on line 9b the FTIN issued to you by the jurisdiction in which you are a tax resident identified on line 6 unless:

- You properly identified yourself as a government (including a controlled entity that is a foreign government under section 892), central bank of issue, or international organization on line 4;
- You are a resident of a U.S. territory; or
- Your jurisdiction of residence is identified on the List of Jurisdictions That Do Not Issue Foreign TINs at [IRS.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins](https://www.irs.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins).

You also do not need to provide an FTIN on line 9b if you meet the requirement for checking the box on line 9c.

In addition, if you are not using this form to document a financial account described above, you may provide the FTIN issued to you by your jurisdiction of tax residence on line 9b for purposes of claiming treaty benefits (rather than providing a U.S. TIN on line 8, if required).



*Lines 9a and 9b should accommodate the GIIN or foreign TIN, as appropriate. You may need to use a smaller font when completing the form. If the*

*GIIN or FTIN does not fit in the space provided, you may provide a GIIN or FTIN that is indicated and clearly identified somewhere else on the form, or on a separate attached sheet, as long as the GIIN or FTIN is clearly identified as being furnished with respect to line 9a or 9b, respectively. For example, a handwritten GIIN located just outside of line 9a with a corresponding arrow pointing to line 9a is a properly provided GIIN for this purpose.*

**Line 9c.** You may check the box in this line 9c if you are an account holder as described for purposes of line 9b and you are not legally required to obtain an FTIN from your jurisdiction of residence (including if the jurisdiction does not issue FTINs). By checking this box you will be treated as having provided an explanation for not providing an FTIN on line 9b. If you wish to provide a further (or other) explanation why you are not required to provide an FTIN on line 9b, you may do so in the margins of this form or on a separate statement attached to this form.

**Line 10.** This line may be used by you or by the withholding agent or FFI to include any referencing information that is useful to the withholding agent to document the beneficial owner. For example, withholding agents who are required to associate the Form W-8BEN-E with a particular Form W-8IMY may want to use line 10 for a referencing number or code that will make the association clear. You may also want to use line 10 to include the number of the account for which you are providing the form. If you are a single owner of a disregarded entity you may use line 10 to inform the withholding agent that the account to which a payment is made or credited is held in the name of the disregarded entity (unless the name of the disregarded entity is required to be provided on line 3).

You may also use line 10 to identify income from a notional principal contract that is not effectively connected with the conduct of a trade or business in the United States.

## Part II – Disregarded Entity or Branch Receiving Payment

Complete Part II for a disregarded entity that has its own GIIN and is receiving a withholdable payment, or for a branch (including a branch that is a disregarded entity that does not have a GIIN) operating in a jurisdiction other than the country of residence identified on line 2. For example, assume ABC Co., which is a participating FFI resident in Country A, operates through a branch in Country B (which is a Model 1 IGA jurisdiction) and the branch is treated as a reporting Model 1 FFI under the terms of the Country B Model 1 IGA. ABC Co. should not enter its GIIN on line 9, and the Country B branch should complete this Part II by identifying itself as a reporting Model 1 IGA FFI and providing its GIIN on line 13. If the Country B branch receiving the payment is a disregarded entity you may be required to provide its legal name on line 3.

**TIP** *If the disregarded entity receiving a withholdable payment has its own GIIN, Part II should be completed regardless of whether it is in the same country as the single owner identified in Part I.*

If you have multiple branches/disregarded entities receiving payments from the same withholding agent and the information in Part I is the same for each branch/disregarded entity that will receive payments, a withholding agent may accept a single Form W-8BEN-E from you with a schedule attached that includes all of the Part II information for each branch/disregarded entity rather than separate Forms W-8BEN-E to identify each branch/disregarded entity receiving payments associated with the form and an allocation of the payment to each branch/disregarded entity.

**Line 11.** Check the one box that applies. If no box applies to the disregarded entity, you do not need to complete this part. If you check reporting Model 1 FFI, reporting Model 2 FFI, or participating FFI, you must complete line 13, later. If your branch is a branch of a reporting IGA FFI that cannot comply with the requirements of an applicable IGA or the regulations under chapter 4 (a related entity), you must check "Branch treated as nonparticipating FFI."

**Line 12.** Enter the address of the branch or disregarded entity.

**Line 13.** If you are a reporting Model 1 FFI, reporting Model 2 FFI, or participating FFI, you must enter the GIIN on line 13 of your branch that receives the payment. If you are a disregarded entity that completed Part I, line 3 of this form and are receiving payments associated with this form, enter your GIIN. Do not enter your GIIN on line 9. If you are a U.S. branch, enter a GIIN applicable to any other branch of the FFI (including in its residence country).

**TIP** *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." However, the person requesting this form from you must receive and verify your GIIN within 90 days.*

## Part III – Claim of Tax Treaty Benefits

**Line 14a.** If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty you must enter the country where you are a resident for income tax treaty purposes and check the box to certify that you are a resident of that country.

**Line 14b.** If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty you must check the box to certify that you:

- Derive the item of income for which the treaty benefit is claimed, and
- Meet the limitation on benefits provision contained in the treaty, if any.

An item of income may be derived by either the entity receiving the item of income or by the interest holders in the entity or, in certain circumstances, both. An item of income paid to an entity is considered to be derived by the entity only if the entity is not fiscally transparent under the laws of the entity's jurisdiction with respect to the item of income. An item of income paid to an entity shall be considered to be derived by the interest holder in the entity only if:

- The interest holder is not fiscally transparent in its jurisdiction with respect to the item of income, and

- The entity is considered to be fiscally transparent under the laws of the interest holder's jurisdiction with respect to the item of income. An item of income paid directly to a type of entity specifically identified in a treaty as a resident of a treaty jurisdiction is treated as derived by a resident of that treaty jurisdiction.

**Limitation on benefits treaty provisions.** If you are a resident of a foreign country that has entered into an income tax treaty with the United States that contains a limitation on benefits (LOB) article, you must complete one of the checkboxes on line 14b. You must also complete the applicable checkbox on line 14b if you are a resident of a foreign country that has entered into an income tax treaty with the United States that does not contain an LOB article. You may only check a box if the LOB article in that treaty includes a provision that corresponds to the checkbox on which you are relying to claim treaty benefits. A particular treaty might not include every type of test for which a checkbox is provided. For example, "Company that meets the derivative benefits test" is generally not available to a company resident in a treaty country that is not a member of the EU, EEA, or USMCA. In addition, each treaty LOB article that contains a specific test listed below may have particular requirements that must be met that differ from the requirements in another treaty with regard to the same test. Accordingly, you must check the relevant treaty LOB article for the particular requirements associated with each test. In general, only one LOB checkbox is required to claim a treaty exemption even if more than one checkbox would suffice to claim the benefits of the treaty for that item of income.

Each of the tests is summarized below for your general convenience but may not be relied upon for making a final determination that you meet an LOB test. Rather you must check the text of the LOB article itself to determine which tests are available under that treaty and the particular requirements of those tests. See Table 4, Limitation on Benefits, at [IRS.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables](https://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables), for a summary of the major tests within the Limitation on Benefits article that are relevant for documenting any entity's claim for treaty benefits.

- Government—this test is met if the entity is the Contracting State, political subdivision, or local authority.
- Tax-exempt pension trust or pension fund—this test generally requires that more than half the beneficiaries or participants in the trust or fund be residents of the country of residence of the trust or fund itself.
- Other tax-exempt organization—this test generally requires that more than half the beneficiaries, members, or participants of religious, charitable, scientific, artistic, cultural, or educational organizations be residents of the country of residence of the organization.
- Publicly-traded corporation—this test generally requires the corporation's principal class of shares to be primarily and regularly traded on a recognized stock exchange in its country of residence, while other treaties may permit trading in either the United States or the treaty country, or in certain third countries if the primary place of management is the country of residence.
- Subsidiary of publicly-traded corporation—this test generally requires that more than 50% of the vote and value of the company's shares be owned, directly or

indirectly, by five or fewer companies that are publicly-traded corporations and that themselves meet the publicly-traded corporation test, as long as all companies in the chain of ownership are resident in either the United States or the same country of residence as the subsidiary.

- Company that meets the ownership and base erosion test—this test generally requires that more than 50% of the vote and value of the company's shares be owned, directly or indirectly, by individuals, governments, tax-exempt entities, and publicly-traded corporations resident in the same country as the company, as long as all companies in the chain of ownership are resident in the same country of residence, and less than 50% of the company's gross income is accrued or paid, directly or indirectly, to persons who would not be good shareholders for purposes of the ownership test.
- Company that meets the derivative benefits test—this test is generally limited to USMCA, EU, and EEA country treaties, and may apply to all benefits or only to certain items of income (interest, dividends, and royalties). It generally requires that more than 95% of the aggregate vote and value of the company's shares be owned, directly or indirectly, by seven or fewer equivalent beneficiaries (ultimate owners who are resident in an EU, EEA, or USMCA country and are entitled to identical benefits under their own treaty with the United States under one of the ownership tests included within the LOB article (other than the stock ownership and base erosion test)). In addition, this test requires that less than 50% of the company's gross income be paid or accrued, directly or indirectly, to persons who would not be equivalent beneficiaries.
- Company with an item of income that meets the active trade or business test—this test generally requires that the company be engaged in an active trade or business in its country of residence, that its activities in that country be substantial in relation to its U.S. activities, if the payer is a related party, and the income be derived in connection to or incidental to that trade or business.
- No LOB article in treaty—this generally requires that the entity is a resident in a foreign country that has entered into an income tax treaty with the United States that does not contain an LOB article.
- Other—for other LOB tests that are not listed above (for example, a headquarters test). Identify the other test relied upon. For example, if you meet the headquarters test under the United States-Netherlands income tax treaty, you should write "Headquarters test, Article 26(5)" in the space provided.
- Favorable discretionary determination received—this test requires that the company obtain a favorable determination granting benefits from the U.S. competent authority that, despite the company's failure to meet a specific objective LOB test in the applicable treaty, it may nonetheless claim the requested benefits. Unless a treaty or technical explanation specifically provides otherwise, you may not claim discretionary benefits while your claim for discretionary benefits is pending.

If an entity is claiming treaty benefits on its own behalf, it should complete Form W-8BEN-E. If an interest holder in an entity that is considered fiscally transparent in the interest holder's jurisdiction is claiming a treaty benefit, the interest holder should complete Form W-8BEN (if an

individual) or Form W-8BEN-E (if an entity) on its own behalf as the appropriate treaty resident, and the fiscally transparent entity should associate the interest holder's Form W-8BEN or Form W-8BEN-E with a Form W-8IMY completed by the fiscally transparent entity (see [Hybrid Entity Making a Claim of Treaty Benefits](#) under *Special Instructions*, later).



*An income tax treaty may not apply to reduce the amount of any tax on an item of income received by an entity that is treated as a domestic corporation for U.S. tax purposes. Therefore, neither the domestic corporation nor its shareholders are entitled to the benefits of a reduction of U.S. income tax on an item of income received from U.S. sources by the corporation.*



*If you are an entity that derives the income as a resident of a treaty country, you must check the box "No LOB article in treaty" if the applicable income tax treaty does not contain a "limitation on benefits" provision.*

**Line 14c.** If you are a foreign corporation claiming treaty benefits under an income tax treaty that entered into force before January 1, 1987 (and has not been renegotiated) on (1) U.S. source dividends paid to you by another foreign corporation or (2) U.S. source interest paid to you by a U.S. trade or business of another foreign corporation, you must generally be a "qualified resident" of a treaty country. See section 884 for the definition of interest paid by a U.S. trade or business of a foreign corporation ("branch interest") and other applicable rules.

In general, a foreign corporation is a qualified resident of a country if any of the following apply:

- It meets a 50% ownership and base erosion test.
- It is primarily and regularly traded on an established securities market in its country of residence or the United States.
- It carries on an active trade or business in its country of residence.
- It gets a ruling from the IRS that it is a qualified resident. See Regulations section 1.884-5 for the requirements that must be met to satisfy each of these tests.



*If you are claiming treaty benefits under an income tax treaty entered into force after December 31, 1986, do not check the line on box 14c. Instead, check the boxes for line 14b.*

**Line 15.** Line 15 must be used only if you are claiming treaty benefits that require that you meet conditions not covered by the representations you make on line 14 (or other certifications on the form). This line is generally not applicable to claiming treaty benefits under an interest or dividends (other than dividends subject to a preferential rate based on ownership) article of a treaty or other income article, unless such article requires additional representations. For example, certain treaties allow for a zero rate on dividends for certain qualified residents provided that additional requirements are met, such as ownership percentage, ownership period, and that the resident meet a combination of tests under an applicable LOB article. You should indicate the specific treaty article and paragraph or subparagraph, as applicable. You

should also use this space to set out the requirements you meet under the identified treaty article.

The following are examples of persons who should complete this line:

- Exempt organizations claiming treaty benefits under the exempt organization articles of the treaties with Canada, Mexico, Germany, and the Netherlands.
- Foreign corporations that are claiming a preferential rate applicable to dividends based on ownership of a specific percentage of stock in the entity paying the dividend and owning the stock for a specified period of time. Such persons should provide the percentage of ownership and the period of time they owned the stock. For example, under the United States-Italy treaty, to claim the 5% dividend rate, the Italian corporation must own 25% of the voting stock for a 12-month period.

In addition, for example, if you qualify for and are claiming a zero rate on dividend payments under Article 10(3) of the United States-Germany income tax treaty, you should fill out line 15 with "Article 10(3)," "0," and "dividends" in the spaces provided. In the space provided for an explanation, you may write that you are the beneficial owner of the dividends, you are a resident of Germany, you have directly owned shares representing 80% or more of the voting power of the company paying the dividends for the 12-month period ending on the date the entitlement to the dividend is determined, and that you satisfy the conditions of Article 28(2)(f)(aa) and (bb) and Article 28(4) of the treaty with respect to the dividends.

- Persons claiming treaty benefits on royalties if the treaty contains different withholding rates for different types of royalties.
- Persons claiming treaty benefits on interest other than the generally applicable rate. For example, under the United States-Australia treaty, the generally applicable interest rate is 10% under Article 11(2). However, interest may be exempt from withholding if the specific conditions under Article 11(3) are met.
- Persons claiming treaty benefits on business profits not attributable to a permanent establishment or on gains arising from the alienation of property (other than real property) that does not form all or part of a permanent establishment (including gains that do not arise from the alienation of a permanent establishment). For example, a foreign partner that derives gains subject to tax under section 864(c)(8) upon the transfer of an interest in a partnership that conducts a trade or business within the United States may claim treaty benefits on this form with respect to the withholding required under section 1446(f) by stating that the gains are not attributable to a permanent establishment and by including the relevant gains article of the treaty. Additionally, for a claim that gain or income with respect to a PTP interest is not attributable to a permanent establishment in the United States, you must identify the name of each PTP to which the claim relates. See, however, Regulations section 1.864(c)(8)-1(f) (providing that gain or loss on the alienation of a partnership interest is gain or loss attributable to the alienation of assets forming part of a permanent establishment to the extent that the assets deemed sold under section 864(c)(8) form part of a permanent establishment of the partnership).



## Parts IV Through XXVIII – Certification of Chapter 4 Status

You should complete only one part of Parts IV through XXVIII certifying to your chapter 4 status (if required). You are not required to complete a chapter 4 status certification if you are not the payee of withholdable payment or you do not hold an account with an FFI requesting this form. Identify which part (if any) you should complete by reference to the box you checked on line 5. An entity that selects nonparticipating FFI, participating FFI, registered deemed-compliant FFI (other than a sponsored FFI), reporting Model 1 FFI, reporting Model 2 FFI, or direct reporting NFFE (other than a sponsored direct reporting NFFE) on line 5 is not required to complete any of the certifications in Parts IV through XXVIII.

**IGA.** In lieu of the certifications contained in Parts IV through XXVIII of Form W-8BEN-E, in certain cases you may provide an alternate certification to a withholding agent. See [Entities Providing Certifications Under an Applicable IGA](#) under *Special Instructions*, later.

### Part IV – Sponsored FFI

**Line 16.** If you are a sponsored FFI described in Regulations section 1.1471-5(f)(1)(i)(F), enter the name of the sponsoring entity that has agreed to fulfill the due diligence, reporting, and withholding obligations (as applicable) on behalf of the sponsored FFI identified on line 1. You must provide your GIIN on line 9.

**Line 17.** You must check the applicable box to certify that you are either a sponsored investment entity or sponsored controlled foreign corporation (within the meaning of section 957(a)) and that you satisfy the other relevant requirements for this status.

### Part V – Certified Deemed-Compliant Nonregistering Local Bank

**Line 18.** If you are a certified deemed-compliant nonregistering local bank, you must check the box to certify that you meet all of the requirements for this certified deemed-compliant status.

### Part VI – Certified Deemed-Compliant FFI With Only Low-Value Accounts

**Line 19.** If you are a certified deemed-compliant FFI with only low-value accounts, you must check the box to certify that you meet all of the requirements for this certified deemed-compliant classification.

### Part VII – Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

**Line 20.** Enter the name of your sponsoring entity that has agreed to fulfill the due diligence, reporting, and withholding obligations of the entity identified on line 1 as if the entity on line 1 were a participating FFI. You must also enter the GIIN of your sponsoring entity on line 9a.

**Line 21.** If you are a sponsored, closely held investment vehicle, you must check the box to certify that you meet all of the requirements for this certified deemed-compliant status.

### Part VIII – Certified Deemed-Compliant Limited Life Debt Investment Company

**Line 22.** If you are a limited life debt investment entity, you must check the box to certify that you meet all of the requirements for this certified deemed-compliant status.

### Part IX – Certain Investment Entities That Do Not Maintain Financial Accounts


**Line 23.** If you are an FFI that is a financial institution solely because you are described in Regulations section 1.1471-5(e)(4)(i)(A) and you do not maintain financial accounts, you must check the box to certify that you meet all of the requirements for this certified deemed-compliant status.

### Part X – Owner-Documented FFI

**Line 24a.** If you are an owner-documented FFI, you must check the box to certify that you meet all of the requirements for this status and are providing this form to a U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI that agrees to act as a designated withholding agent with respect to you. See Regulations section 1.1471-5(f)(3) for more information about an owner-documented FFI, including with respect to a designated withholding agent.

**Line 24b.** Check the box to certify that you have provided or will provide the documentation set forth in the certifications, including the FFI owner reporting statement and the valid documentation for each person identified on the FFI owner reporting statement described on line 24b.

**Line 24c.** Check the box to certify that you have provided or will provide the auditor's letter (in lieu of the information required by line 24b) that satisfies the requirements reflected on this line.

 *Check either line 24b or line 24c. Do not check both boxes.*

**Line 24d.** Check the box if you do not have any contingent beneficiaries or designated classes with unidentified beneficiaries. While this certification is not required, an owner reporting statement provided by an owner-documented FFI will remain valid indefinitely for chapter 4 purposes absent a change in circumstances with respect to offshore obligations (as defined in Regulations section 1.6049-5(c)(1)) only if this certification is provided and the account balance of all accounts held by the owner-documented FFI with the withholding agent does not exceed \$1,000,000 on the later of June 30, 2014, or the last day of the calendar year in which the account was opened, and the last day of

each subsequent calendar year preceding the payment, applying the account aggregation rules of Regulations section 1.1471-5(b)(4)(iii).

## Part XI – Restricted Distributor

**Line 25a.** If you are a restricted distributor you must check the box to certify that you meet all of the requirements for this status.

**Lines 25b and 25c.** Check the appropriate box to certify your status. Do not check both boxes.



*A restricted distributor may certify only with respect to an account it maintains in connection with a distribution agreement with a restricted fund. A restricted distributor that, in connection with such a distribution agreement, receives a payment subject to chapter 3 withholding or a withholdable payment should complete Form W-8IMY and not this form except to the extent it holds interests in connection with such an agreement as a beneficial owner.*

## Part XII – Nonreporting IGA FFI

**Line 26.** Check the box to indicate that you are treated as a nonreporting IGA FFI. You must identify the IGA by entering the name of the jurisdiction that has the IGA treated as in effect with the United States, and indicate whether it is a Model 1 or Model 2 IGA. You must also provide the withholding agent with the specific category of FFI described in Annex II of the IGA. In providing the specific category of FFI described in Annex II, you should use the language from Annex II that best and most specifically describes your status. For example, indicate “investment entity wholly owned by exempt beneficial owners” rather than “exempt beneficial owner.” If you are a nonreporting IGA FFI claiming a deemed-compliant status under the regulations, you must instead indicate on this line which section of the regulations you qualify under.

If you are a nonreporting financial institution under an applicable IGA because you qualify as an owner-documented FFI under the regulations, do not check “Nonreporting IGA FFI.” Instead, you must check “Owner-documented FFI” and complete Part X rather than this Part XII.

See instructions for [Line 9a](#) for when a GIIN is required for a nonreporting IGA FFI (including a trustee of a trustee-documented trust that is a foreign person).

## Part XIII – Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

**Line 27.** If you are a foreign government or political subdivision of a foreign government (including wholly owned agencies and instrumentalities thereof), government of a U.S. possession, or foreign central bank of issue (each as defined in Regulations section 1.1471-6) you must check the box and certify that you meet all of the requirements for this status (including that you do not engage in the type of commercial financial activities described on this line except to the extent permitted under Regulations section 1.1471-6(h)(2)).



*If you are a foreign government or political subdivision of a foreign government (including wholly owned agencies and instrumentalities thereof), government of a U.S. possession, or foreign central bank of issue, you should only complete Form W-8BEN-E for payments for which you are not claiming the applicability of section(s) 115(2), 892, or 895; otherwise you should use Form W-8EXP.*

## Part XIV – International Organization

**Line 28a.** Check this box to certify that you are an international organization described in section 7701(a) (18).



*If you are an entity that has been designated as an international organization by executive order (pursuant to 22 U.S.C. 288 through 288f), check box 28a. If you are claiming an exemption from withholding for purposes of chapter 3, however, use Form W-8EXP.*

**Line 28b.** If you are an international organization other than an international organization described on line 28a, you must check the box to certify that you satisfy all of the requirements for this status.

## Part XV – Exempt Retirement Plans

**Lines 29a, b, c, d, e, and f.**

If you are an exempt retirement plan you must check the appropriate box to certify that you meet all of the requirements for this status.

## Part XVI – Entity Wholly Owned by Exempt Beneficial Owners

**Line 30.** If you are an entity wholly owned by exempt beneficial owners you must check the box to certify that you meet all of the requirements for this status. You must also provide the owner documentation described in this line establishing that each of your direct owners or debt holders is an exempt beneficial owner described in Regulations section 1.1471-6(b).

## Part XVII – Territory Financial Institution

**Line 31.** If you are a territory financial institution you must check the box to certify that you meet all of the requirements for this status.

## Part XVIII – Excepted Nonfinancial Group Entity

**Line 32.** If you are an excepted nonfinancial group entity you must check the box to certify that you meet all of the requirements for this status.

## Part XIX – Excepted Nonfinancial Start-Up Company

**Line 33.** If you are an excepted nonfinancial start-up company you must check the box to certify that you meet all of the requirements for this status. You must also

provide the date you were formed or your board passed a resolution (or equivalent measure) approving a new line of business (which cannot be that of a financial institution or passive NFFE).

## Part XX – Excepted Nonfinancial Entity in Liquidation or Bankruptcy

**Line 34.** If you are an excepted nonfinancial group entity in liquidation or bankruptcy you must check the box to certify that you meet all of the requirements for this status. You must also provide the date that you filed a plan of liquidation, plan of reorganization, or bankruptcy petition.

## Part XXI – 501(c) Organization

**Line 35.** If you are an entity claiming chapter 4 status as a section 501(c) organization pursuant to Regulations section 1.1471-5(e)(5)(v) you must check the box and provide the date that the IRS issued you a determination letter or provide a copy of an opinion from U.S. counsel certifying that you qualify as a section 501(c) organization (without regard to whether you are a foreign private foundation).



*If you are a section 501(c) organization claiming an exemption from withholding for purposes of chapter 3, however, use Form W-8EXP.*

## Part XXII – Nonprofit Organization

**Line 36.** If you are a nonprofit organization (other than an entity claiming chapter 4 status as a section 501(c) organization pursuant to Regulations section 1.1471-5(e)(5)(v)) you must check the box to certify that you meet all of the requirements for this status.

**Nonprofit organization under an IGA.** If you are an entity that is established and maintained in a jurisdiction that is treated as having in effect an IGA and you are described in Annex I as a nonprofit organization that is an Active NFFE, see [Entities Providing Certifications Under an Applicable IGA](#) under *Special Instructions*, later.

## Part XXIII – Publicly-Traded NFFE or NFFE Affiliate of a Publicly-Traded Corporation

**Line 37a.** If you are a publicly-traded NFFE you must check the box to certify that you are not a financial institution and provide the name of a securities exchange on which your stock is publicly traded.

**Line 37b.** If you are an NFFE that is a member of the same expanded affiliated group as a publicly-traded U.S. or foreign entity you must check this box, provide the name of the publicly-traded entity, and identify the securities market on which the stock of the publicly-traded entity is traded. See Regulations section 1.1472-1(c)(1)(i) to determine if the stock of an entity is regularly traded on an established securities market (substituting the term “U.S. entity” for “NFFE,” as appropriate, for purposes of testing whether an entity is publicly traded).

## Part XXIV – Excepted Territory NFFE

**Line 38.** If you are an excepted territory NFFE you must check the box to certify that you meet all of the requirements for this classification. See Regulations section 1.1472-1(c)(1)(iii) for the definition of an excepted territory NFFE.

## Part XXV – Active NFFE

**Line 39.** If you are an active NFFE you must check the box to certify that you meet all of the requirements for this status, including the assets and passive income test described in the certification for this part. For purposes of applying this test, passive income includes dividends, interest, rents, royalties, annuities, and certain other forms of passive income. See Regulations section 1.1472-1(c)(1)(iv)(A) for additional detail for the definition of passive income. Also see Regulations section 1.1472-1(c)(1)(iv)(B) for exceptions from the definition of passive income for certain types of income.

## Part XXVI – Passive NFFE

**Line 40a.** If you are a passive NFFE you must check the box to certify that you are not a financial institution and are not certifying your status as a publicly-traded NFFE, NFFE affiliate of a publicly-traded company, excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Note.** If you would be a passive NFFE but for the fact that you are managed by certain types of financial institutions (see Regulations section 1.1471-5(e)(4)(i)(B)), you should not complete line 40a as you would be considered a financial institution and not a passive NFFE.



*If you are an NFFE that may qualify as an active NFFE (or other NFFE described in another part of this form), you may still check line 40a and disclose your substantial U.S. owners or certify that you have no substantial U.S. owners.*

**Line 40b.** Check this box to certify that you have no substantial U.S. owners.

**Line 40c.** If you do not check the box and make the certification on line 40b, you must check this box 40c and complete Part XXIX to identify and provide the name, address, and TIN of each of your substantial U.S. owners.

**Note.** If you are an NFFE that is providing Form W-8BEN-E to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, you may also use Part XXIX to report controlling U.S. persons (as defined in an applicable IGA). The references to “controlling U.S. persons” in this part and Part XXIX apply only if the form is being provided to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI.

## Part XXVII – Excepted Inter-Affiliate FFI

**Line 41.** If you are an excepted inter-affiliate FFI you must check the box to certify that you meet all of the requirements of this classification. This classification will only apply for an excepted inter-affiliate FFI that holds

deposit accounts described in the certification for this part and that is documenting itself to the financial institution that maintains the deposit account. You are not eligible for this classification if you receive or make withholdable payments to or from any person other than a member of your expanded affiliated group, other than the depository institution described in the previous sentence. See Regulations section 1.1471-5(e)(5)(iv) for all the requirements of this status.

## Part XXVIII – Sponsored Direct Reporting NFFEs

**Lines 42 and 43.** If you are a sponsored direct reporting NFFE you must enter the name of the sponsoring entity on line 42 and check the box to certify that you meet all of the requirements for this classification. You must also provide your GIIN on line 9a.

## Part XXIX – Substantial U.S. Owners of Passive NFFE

If you identified yourself as a passive NFFE (including an investment entity that is a territory NFFE but is not an excepted territory NFFE under Regulations section 1.1472-1(c)) with one or more substantial U.S. owners in Part XXVI, you must identify each substantial U.S. owner. Provide the name, address, and TIN of each substantial U.S. owner in the relevant column. You may attach this information on a separate statement, which remains subject to the same perjury statement and other certifications made in Part XXX. If you are reporting controlling U.S. persons (as defined in an applicable IGA) to a Model 1 FFI or reporting Model 2 FFI with which you maintain an account that requests such ownership information with this form, you may use this space or attach a separate statement to report such persons.

## Part XXX – Certification

Form W-8BEN-E must be signed and dated by an authorized representative or officer of the beneficial owner, participating payee (for purposes of section 6050W), or account holder of an FFI requesting this form. You must check the box to certify that you have the legal capacity to sign for the entity identified on line 1 that is the beneficial owner of the income. If Form W-8BEN-E is completed by an agent acting under a duly authorized power of attorney, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form. Form 2848, Power of Attorney and Declaration of Representative, may be used for this purpose. The agent, as well as the beneficial owner, payee, or account holder (as applicable), may incur liability for the penalties provided for an erroneous, false, or fraudulent form. By signing Form W-8BEN-E, the authorized representative, officer, or agent of the entity also agrees to provide a new form within 30 days following a change in circumstances affecting the correctness of the form.

A withholding agent may allow you to provide this form with an electronic signature. The electronic signature must indicate that the form was electronically signed by a person authorized to do so (for example, with a time and

date stamp and statement that the form has been electronically signed). Simply typing your name into the signature line is not an electronic signature. A withholding agent may also rely on an electronically signed withholding certificate if you provide any additional information or documentation requested by the withholding agent to support that the form was signed by you or other person authorized to do so. See Regulations section 1.1441-1(e)(4)(i)(B).

**Broker transactions or barter exchanges.** Income from transactions with a broker or a barter exchange is subject to reporting rules and backup withholding unless Form W-8BEN-E or a substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person.

You are an exempt foreign person for a calendar year in which:

- You are a foreign corporation, partnership, estate, or trust; and
- You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

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## Special Instructions

### Hybrid Entity Making a Claim of Treaty Benefits

If you are a hybrid entity making a claim for treaty benefits as a resident on your own behalf, you may do so as permitted under an applicable tax treaty. You should complete this Form W-8BEN-E to claim treaty benefits in the manner described in the instructions for Part III and complete Part I to the extent indicated below. Note that you should not complete line 5 indicating your chapter 4 status unless you are a disregarded entity that is treated as the payee for chapter 4 purposes.

If you are a flow-through entity claiming treaty benefits on a payment that is a withholdable payment, you should also provide Form W-8IMY along with a withholding statement (if required) establishing the chapter 4 status of each of your partners or owners. Allocation information is not required on this withholding statement unless one or more partners or owners are subject to chapter 4 withholding (such as a nonparticipating FFI). If you are a disregarded entity claiming treaty benefits on a payment that is a withholdable payment, unless you are treated as the payee for chapter 4 purposes and have your own GIIN, your single owner should provide Form W-8BEN-E or Form W-8BEN (as applicable) to the withholding agent along with this form. You or the withholding agent may use line 10 to inform the withholding agent to associate the two forms.

**Line 1.** Enter your legal name (determined by reference to your legal identity in your country of incorporation or organization).

**Line 2.** Enter the country under whose laws you are created, organized, or governed.

**Line 3.** Leave this line blank. For purposes of completing this form as a hybrid entity making a treaty claim

(including a disregarded entity), you are treated as the beneficial owner and should be identified on line 1.

**Line 4.** Check the box that applies among disregarded entity, partnership, grantor trust, or simple trust. You must also check the box indicating that you are a hybrid making a treaty claim and complete Part III.

**Line 5.** Leave this line blank, except in the circumstances described above.

**Lines 6, 7, and 8.** Complete lines 6, 7, and 8 as provided in the specific instructions, earlier.

**Line 9b.** If your country of residence for tax purposes has issued you a tax identifying number, enter it here. Do not enter the tax identifying number of your owner(s).

**Line 10.** This reference line is used to associate this Form W-8BEN-E with another applicable withholding certificate or other documentation provided for purposes of chapter 4. For example, if you are a partnership making a treaty claim, you may want to provide information for the withholding agent to associate this Form W-8BEN-E with the Form W-8IMY and owner documentation you provide for purposes of establishing the chapter 4 status of your owner(s).

You must complete Parts III and XXX in accordance with the specific instructions above. Complete Part II if applicable.

### Foreign Reverse Hybrid Entities

A foreign reverse hybrid entity should only file a Form W-8BEN-E for payments for which it is not claiming treaty benefits on behalf of its owners and must provide a chapter 4 status when it is receiving a withholdable payment. A foreign reverse hybrid entity claiming treaty benefits on behalf of its owners should provide the withholding agent with Form W-8IMY (including its chapter 4 status when receiving a withholdable payment) along with a withholding statement and Forms W-8BEN or W-8BEN-E (or documentary evidence to the extent permitted) on behalf of each of its owners claiming treaty benefits. See Form W-8IMY and accompanying instructions for more information.

### Entities Providing Certifications Under an Applicable IGA

An FFI in an IGA jurisdiction with which you have an account may provide you with a chapter 4 status certification other than as shown in Parts IV through XXVIII in order to satisfy its due diligence requirements under the applicable IGA. In such a case, you may attach the alternative certification to this Form W-8BEN-E in lieu of completing a certification otherwise required in Parts IV through XXVIII provided that you: (1) determine that the certification accurately reflects your status for chapter 4 purposes or under an applicable IGA; and (2) the withholding agent provides a written statement to you that it has provided the certification to meet its due diligence requirements as a participating FFI or registered deemed-compliant FFI under an applicable IGA. For example, Entity A organized in Country A holds an account with an FFI in Country B. Country B has a Model 1 IGA in effect. The FFI in Country B may ask Entity A to provide a chapter 4 status certification based on the terms

of the Country B IGA in order to fulfil its due diligence and documentation requirements under the Country B IGA.

You may also provide with this form an applicable IGA certification if you are determining your chapter 4 status under the definitions provided in an applicable IGA and your certification identifies the jurisdiction that is treated as having an IGA in effect and describes your status as an NFFE or FFI in accordance with the applicable IGA. However, if you determine your status under an applicable IGA as an NFFE, you must still determine if you are an excepted NFFE under the Regulations in order to complete this form unless you are provided an alternative certification by an FFI described in the preceding paragraph that covers your certification as an NFFE (such as “active NFFE”) as defined in an applicable IGA. Additionally, you are required to comply with the conditions of your status under the law of the IGA jurisdiction to which you are subject if you are determining your status under that IGA. If you cannot provide the certifications in Parts IV through XXVIII, or if you are a nonprofit entity that meets the definition of “active NFFE” under the applicable IGA, do not check a box on line 5. However, if you determine your status under the definitions of the IGA and can certify to a chapter 4 status included on this form, you do not need to provide the certifications described in this paragraph unless required by the FFI to whom you are providing this form.

Any certifications provided under an applicable IGA remain subject to the penalty of perjury statement and other certifications made in Part XXX.

### Entities Providing Alternate or Additional Certifications Under Regulations

If you qualify for a status that is not shown on this form, you may attach applicable certifications for such status from any other Form W-8 on which the relevant certifications appear. If the applicable certifications do not appear on any Form W-8 (if, for example, new regulations provide for an additional status and this form has not been updated to incorporate the status) then you may provide an attachment certifying that you qualify for the applicable status described in a particular Regulations section. Include a citation to the applicable provision in the Regulations. Any such attached certification becomes an integral part of this Form W-8BEN-E and is subject to the penalty of perjury statement and other certifications made in Part XXX.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 12 hr., 40 min.; **Learning about the law or the form**, 4 hr., 17 min.; **Preparing and sending the form**, 8 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form

simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form W-8IMY to this office. Instead, give it to your withholding agent.

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