

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

(Rev. February 2014)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Information about Form W-8BEN and its separate instructions is at [www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).

► Give this form to the withholding agent or payer. Do not send to the IRS.

### Do NOT use this form if:

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the U.S. (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for services performed in the United States . . . . . 8233 or W-4
- A person acting as an intermediary . . . . .

### Instead, use Form:

## Part I Identification of Beneficial Owner (see instructions)

**1** Name of individual who is the beneficial owner

**2** Country of citizenship

**3** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**  
City or town, state or province. Include postal code where appropriate. Country

**4** Mailing address (if different from above)  
City or town, state or province. Include postal code where appropriate. Country

**5** U.S. taxpayer identification number (SSN or ITIN) if required (see instructions)

**6** Foreign tax identifying number (see instructions)

**7** Reference number(s) (see instructions)

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

Removed entity specific treaty certifications and certification that TIN on line 6 (now line 5) was provided, if required

Country of citizenship field replaces the country of incorporation field on the prior individual and entity combined W-8BEN

"Do not abbreviate" removed from 2013 Draft version

Foreign TIN is no longer optional

Date of birth field. "Only complete if you do not have a foreign tax identifying number" removed from 2013 Draft version

## Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Removed Notional Principal certification

Additional language geared towards an individual making the certification (or on behalf of an individual) instead of an entity as the beneficial owner

## Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Language indicating that the beneficial owner may be certifying as an owner of a FFI

Refers to "person named on line 1" as opposed to the beneficial owner

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

30 day certification for change of circumstances

### Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner) \_\_\_\_\_ Date (MM-DD-YYYY) \_\_\_\_\_

Print name of signer \_\_\_\_\_

Capacity in which acting (if form is not signed by beneficial owner) \_\_\_\_\_

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 2-2014)

New requirement to print name. Helps better compare to Line 1