

STEP BY STEP

completing a W-8BEN form for a Complex trust (discretionary trust, will trust, inheritance trust etc.)

Please complete this form to buy shares listed in the United States, and to receive dividends and interest from US and Canadian shares at reduced rates of tax.

This form is for UK investors, if you are not resident in the UK please see www.hl.co.uk/usshares for further information.

Your W8-BEN form is valid for three calendar years after the year in which it is signed. We will contact you when your form nears expiry.

Enter the full name of the trust.

Tick 'Complex trust'.

Enter your mailing address only if different from your residential address.

U.K. taxpayers should not complete this section.

Part II
9a. Tick this box and enter your country of residence eg. United Kingdom.
9c. Tick this box.
You do not need to complete sections 9B,D,E or 10.

Enter the country of incorporation/registration.

Enter your residential address. In the country field enter United Kingdom. Do not enter a PO Box, care-of or company address.

Enter your HL Vantage client number(s) (your client number can be found toward the top right hand corner of your online account, on the letter confirming your account has been opened and on your Vantage statement).

Part IV
Sign and date the form and complete 'Capacity in which acting' (date should be entered in US format MM/DD/YYYY).

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
 (Rev. February 2026)
 Department of the Treasury Internal Revenue Service
 Section references are to the Internal Revenue Code. See separate instructions.
 OMB No. 1545-1621

Do not use this form for:
 • A U.S. citizen or other U.S. person, including a resident alien individual
 • A person claiming that income is effectively connected with the conduct of a trade or business in the United States
 • A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
 • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of sections 115(c), 501(c), 892, 895, or 1443(a) (see instructions)
 • A person acting as an intermediary

Part I Identification of Beneficial Owner (See instructions.)
 1 Name of individual or organization that is the beneficial owner: John Ross Trust
 2 Country of incorporation or organization: United Kingdom
 3 Type of beneficial owner: Individual Complex trust Corporation Disregarded entity Partnership Single trust Grantor trust Estate Government International organization Central bank of issue Tax-exempt organization Private foundation
 4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
1 college Square South, Anchor Road
 City or town, state or province. Include postal code where appropriate. Bristol, BS1 5HL Country (do not abbreviate): United Kingdom
 5 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate. Country (do not abbreviate):

6 U.S. taxpayer identification number, if required (see instructions). **DO NOT COMPLETE** SSN or ITIN EIN
 7 Foreign tax identifying number, if any (optional)
 8 Reference number(s) (see instructions): 900001

Part II Claim of Tax Treaty Benefits (if applicable)
 9 I certify that (check all that apply):
 a The beneficial owner is a resident of United Kingdom within the meaning of the income tax treaty between the United States and that country.
 b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
 c The beneficial owner is not an individual, 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 (see instructions).
 d The beneficial owner is not an individual, is claiming treaty benefits for 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).
 e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.
 10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____% rate of withholding on (specify type of income): _____
 Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts
 11 I have prepared a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required. **DO NOT COMPLETE**

Part IV 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:
 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
 2 The beneficial owner is not a U.S. person.
 3 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 with but not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
 Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM/DD/YYYY) Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 250472 Form W-8BEN (Rev. 2-2026) Printed on Recycled Paper

Please contact our helpdesk on **0117 900 9000** if you require any assistance.

Please return the form to:
Hargreaves Lansdown, 1 College Square South, Anchor Road, Bristol, BS1 5HL

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or 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 that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization															
3 Type of beneficial owner: <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Simple trust</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> <td><input type="checkbox"/> International organization</td> </tr> <tr> <td><input type="checkbox"/> Central bank of issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Private foundation</td> <td colspan="2"></td> </tr> </table>		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> International organization	<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation		
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City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)															
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City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)															
6 U.S. taxpayer identification number, if required (see instructions)	7 Foreign tax identifying number, if any (optional)															
8 Reference number(s) (see instructions)																
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN																

Part II Claim of Tax Treaty Benefits (if applicable)

9 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 If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c The beneficial owner is not an individual, 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 (see instructions).

d The beneficial owner is not an individual, is claiming treaty benefits for 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).

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

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

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- 2 The beneficial owner is not a U.S. person,
- 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

