

Information for completing Form **W-8BEN-E *Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)***.

Effectively July 1, 2014, with the passage of the Foreign Account Tax Compliance Act (FATCA), U.S. withholding agents must withhold 30% on U.S. source fixed or determinable annual or periodic income (FDAP) paid to a foreign financial institution (FFI) or nonfinancial foreign entity (NFFE), unless the agent can reliably associate the payment with valid documentation that establishes that the payment is not subject to withholding.

Due to the complexity of the W-8BEN-E form, following are some guidelines:

Part I – complete sections 1-9b, Section III (if applicable) and sign in Part XXIX.

For Part 1, Section 5, we have listed below the Chapter 4 Status that would mostly likely apply (you will find these on the right side in Section 5):

- Second box - Foreign government, government of a U.S. possession, or foreign central bank of issue
- Third box – International organization
- Ten box – 501(c) organization
- Eleventh box – Nonprofit organization
- Twelfth box – Public traded NFFE or NFFE affiliate of a publicly traded corporation (Corporation)
- Fifteenth box – Passive NFFE (Corporation/Partnership)

Please check the appropriate box and follow the directions for that box certifying your entity's applicable Chapter 4 status.

The above is only a suggestion; please choose the category that is most appropriate for the entity named in Section 1.