

Some highlights to know to complete your W8BEN (Substitute)

Please submit ORIGINAL only. No photocopy

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

Form W-BEN
(Substitute)

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

Do not use this form for:	Instead use form	Do not use this form for:	Instead use form
> A U.S. citizen or other U.S. person, including a resident alien individual	W-9	> 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-BECP or W-BEXP
> A person claiming that income is effectively connected with the conduct of a trade or business in the United States	W-BECP	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 foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)	W-BECP or W-BIMY	> A person acting as an intermediary	W-BIMY
		Note: See instructions for addition exceptions	

PART 1 IDENTIFICATION OF BENEFICIAL OWNER (see instructions)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization
MANDATORY ONLY For Non-individuals

3 Type of beneficial owner:

<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Central bank of issue
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Private foundation
<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Government
<input type="checkbox"/> Partnership	<input type="checkbox"/> Estate
<input type="checkbox"/> International organization	

4 Permanent residence address (street, apt. or suite no. or rural route.) Do not use a PO Box or in-care-of address
MANDATORY Please spell in full (Do not use abbreviation such as Ave, St,SG)

City or town, state or province (include postal code where appropriate)

Country (do not abbreviate)
MANDATORY (No abbreviation)

5 Mailing address (if different from your permanent residence)
Optional. Please spell in full (Do not use abbreviation such as Ave, St,SG)

City or town, state or province (include postal code where appropriate)

Country (do not abbreviate)
Optional (No abbreviation)

6 U.S. Taxpayer Identification No. if required (see instructions)
Optional

SSN or ITIN EIN

7 Foreign tax identifying number, if any (optional)
Optional

8 Reference number(s) (see instructions)
OPTIONAL (Bank account number)

Mandatory, please check the box applicable (one box only)

Mandatory, please spell in full with no abbreviation

PART 2 CLAIM OF TAX TREATY BENEFITS (if applicable)

9 I certify that (tick all that apply)

The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

If required, the U.S. taxpayer identification number is stated on line 4 (see instructions).

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).

The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. bond or business of a foreign corporation, and meets qualified resident status (see instructions).

The beneficial owner is subject to the person obligated to pay the income within the meaning of Section 257(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 3a 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: _____

If you would like to claim tax treaty benefit and there is a tax treaty between your country of residence and US IRS, please input your country of residence here.

If there is no tax treaty, please leave as blank.

For example, for Singapore resident, since there is no tax treaty, please leave blank. For clarity, please check on US IRS website.

PART 3 NOTIONAL PRINCIPAL CONTRACTS

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.

Complete only if applicable

PART 4 CERTIFICATION

Under the 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- > The beneficial owner 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and

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.

PART 5 SIGNATURE

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Capacity in which acting

Date:

For Individuals, either leave blank or fill in "Beneficial Owner" or "Self"

PART 6 ADDITIONAL CERTIFICATION

I further declare that all of the information contained in Parts 1, 2, and 3 has been true and correct for the entire period since (insert date).

Under penalties of perjury, I declare that the above certification is to the best of my knowledge and belief is true, correct and complete.

Signature of beneficial owner:

Date:

Please sign here

Please input date of previous W8BEN's expiry date. If you are unsure, please leave this blank

Please ensure that date is in US date format. E.G MM-DD-YYYY

Verify client signature at end of document but do not overlap client's signature