



# **BACKUP WITHHOLDING FOR MISSING AND INCORRECT NAME/TIN(S)**

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(Including instructions for reading tape cartridges and CD/DVD Formats)



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## **PART 1. INTRODUCTION**

This publication contains information about the backup withholding (BWH-B) requirements that apply to the information returns that you filed. The law provides that you may be required to withhold a specified percentage (see BWH-B Rate) of certain reportable payments made to recipients (payees) for whom you filed an information return that had a missing or an incorrect Taxpayer Identification Number (TIN). If you are a new filer of information returns or want an answer to a specific question, you may find it helpful to begin by reading Part 2, Frequently Asked Questions. More detailed information begins in Part 4. We have included copies of the First and Second "B" Notices, Form W-9, Forms and W-8 series, and SSA (see Part 10) for your convenience.

E- Services provide various electronic and interactive applications. See the IRS web site at, <https://la.www4.irs.gov/e-services/Registration/index.htm> to review the on-line tutorial. Payers of income reported on Forms 1099 B, DIV, INT, K, MISC, NEC, OID, G and/or PATR may be eligible to participate in the TIN Matching program. You can download the TIN Matching Publication, 2108A, at [www.IRS.gov](http://www.IRS.gov).

### **Backup Withholding (BWH-B) Rate**

Rate/Percentage is 24%, effective for all subject payments after December 31, 2017.

## **PART 2. FREQUENTLY ASKED QUESTIONS**

### **1. Q... What is backup withholding?**

**A...** Persons (payers) making certain payments to payees must withhold and pay to the IRS a specified percentage (see “BWH Rate” on page 3) of those payments under certain conditions. Payments that may be subject to backup withholding include interest, dividends, rents, royalties, commissions, non-employee compensation, and other payments including broker proceeds and barter exchange transactions, reportable gross proceeds paid to attorneys, and certain payments made by fishing boat operators. Payments that are excluded from backup withholding are real estate transactions, foreclosures and abandonments, cancelled debts, distributions from Archer Medical Savings Accounts (MSAs), long-term care benefits, distributions from any retirement account, distributions from an employee stock ownership plan (ESOP), fish purchases for cash, unemployment compensation, state or local income tax refunds, and qualified tuition program earnings.

### **2. Q... What is a Taxpayer Identification Number (TIN)?**

**A...** A TIN is a Social Security Number (SSN) issued by the Social Security Administration (SSA) or an Employer Identification Number (EIN) issued by the IRS. A TIN can have only nine (9) numbers. It cannot have more or less than nine numbers nor can it have letters. See Question #3 for information on ITINs and ATINs.

### **3. Q... What is an Individual Taxpayer Identification Number (ITIN)/Adoption Taxpayer Identification Number (ATIN)?**

**A...** An ITIN is an individual Taxpayer Identification Number (ITIN) issued by the IRS and may be used as a TIN to meet federal tax obligations only. Resident aliens and nonresident aliens, who are not eligible for SSNs, use ITINs. An ITIN has nine numbers in the same format as an SSN and always begins with the number 9. The fourth and fifth digits are always within the range of 70 through 88. An ATIN is an Adoption Taxpayer Identification Number issued by the IRS and can be used as a TIN. An ATIN is only a temporary taxpayer identification number issued for a child born, and adopted, in the United States. An ATIN contains nine numbers in the same format as an SSN. An ATIN should be requested when an SSN cannot be obtained in time to file your tax return. Once the adoptive parent obtains an SSN for the adopted child, the ATIN becomes obsolete.

### **4. Q... What payments are subject to backup withholding?**

- a) Rents and commissions, non-employee compensation for services, royalties, reportable gross proceeds paid to attorneys and other fixed or determinable gains, profits, or income payments reportable on Form 1099-MISC, Miscellaneous Income.
- b) Commissions, fees, or other payments for work performed as an independent contractor on Form 1099-NEC, Nonemployee Compensation.
- c) Interest reportable on Form 1099-INT, Interest Income.
- d) Dividends reportable on Form 1099-DIV, Dividends and Distributions.
- e) Patronage dividends paid in money or qualified check reportable on Form 1099-PATR, Taxable Distributions Received From Cooperatives.
- f) Original issue discount reportable on Form 1099-OID, Original Issue Discount, if the payment is in cash.
- g) Gross proceeds reportable on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.
- h) Gambling winnings reportable on Form W-2G, Certain Gambling Winnings, unless subject to regular gambling withholding. If not subject to regular gambling withholding, backup withholding only applies if, and only if, the payee does not furnish a taxpayer identification number to the payor.
- i) Gross payments reportable on Form 1099-K, Payment Card and Third Party Network Transactions.
- j) Form 1099-G payments that are subject to backup withholding under IRC 6041 and 3406(b)(3)(A) which include taxable grants and agricultural payments (1099-G Box 6 or 7)

**5. Q... Can a payee claim he or she is exempt from backup withholding?**

**A...** Yes. Payees who may be exempt are listed in the "Instructions for the Requester of Form W-9". They include tax-exempt organizations, government agencies, corporations (For certain payments), and other listed entities.

**6. Q... Is a payee an exempt corporation if it uses the term "Company" or "Co." in its name?**

**A...** A payer cannot treat a payee as an exempt organization merely because the business name contains the word "Company" or "Co." A payer may treat a payee as exempt if:

- the name contains the term insurance company, indemnity company, reinsurance company or assurance company. Requirement one is also met if the entities name indicates that it is an entity listed as a corporation under IRS Regulations, section 301.7701-2(b)(8)(i),
- the payer has on file a corporate resolution or similar document clearly indicating corporate status,
- the payer receives a Form W-9 which includes an EIN and a statement from the payee that it is a domestic corporation or,
- the payer receives a withholding certificate described in Section 1.1441-1(e) (2)(i), that includes a certification that the person whose name is on the certificate is a foreign corporation.

**7. Q... When is a TIN considered missing or incorrect?**

**A...** Missing TIN - We consider a TIN to be missing if it is not provided, has more or less than nine numbers, or it has an alpha character as one of the nine positions.

Example: Missing SSN: 123-45-678

Example: Missing SSN: 123-45-67899

Example: Missing EIN: 12- 345678P

Incorrect TIN - We consider a TIN incorrect if it is in the proper format but the Name/TIN combination does not match or cannot be found on IRS or SSA files.

Examples of Proper Format:

Correct SSN:123-45-6789

Correct EIN: 12-3456789

**8. Q... What files do the IRS use in the matching process?**

**A...** The DM-1 File -- A file containing all SSNs ever issued by the SSA

The EIN-Name Control File -- A file containing all the IRS-assigned EINs

The ITIN File -- A file containing all the IRS-assigned ITINs (On DM-1)

The ATIN File -- A file containing all the IRS-assigned ATINs (On DM-1)

**9. Q... What should I do if a payee refuses or neglects to provide a TIN?**

**A...** Begin backup withholding immediately on any reportable payments. Do the required annual solicitation (request) for the TIN. Question 19 has information about the solicitation requirements for missing and incorrect TINs. Backup withhold until you receive a TIN.

**10. Q... How do I know if a TIN on my account is incorrect?**

**A...** After the submission of Form 1099 information returns, the IRS will send you a CP2100 or a CP2100A Notice and a listing of incorrect Name/TIN(s) reported on those forms.

**11. Q... What is a CP2100 or CP2100A Notice?**

**A...** It is a notice that tells a payer that he or she may be responsible for backup withholding. It is accompanied by a listing of missing, incorrect, and/or not currently issued payee TINs. Large volume filers will receive a CD or DVD data file CP2100, mid-size filers receive a paper CP2100, and small filers receive a paper CP2100A.

Large Filer ..... 250 or more error documents;  
Mid Size Filer ..... Between 50 and 249 documents.  
Small Filer ..... Less than 50 error documents.

**12. Q... What should I do if I receive a CP2100 or CP2100A Notice?**

**A...** Compare the listing(s) with your records. For missing TINs: If you have not started backup withholding, begin to do so immediately and continue until you receive a TIN. You must make up to three solicitations for the TIN (initial, first annual, second annual), as described in Question 19, to avoid a penalty for failing to include a TIN on the information return.

For incorrect TINs: Compare the accounts on the listing with your business records. See Question 19 for the solicitation requirements in order to avoid a penalty for failure to include the correct TIN on an Information Return. If they agree, send the appropriate "B" Notice to the payee. If an account does not agree, this could be the result of a recent update to SSA records, an error in the information you submitted, or an IRS processing error. If this type of error occurred, the only thing you should do is correct or update your records, if necessary.

Remember: You do not have to call or write to the IRS to say that you made the correction or update to your records.

**13. Q... What should I do if I receive a CP2100, CP2100A, or 972CG and do not recognize a TCC provided on the notice?**

**A...** The TCC belongs to the business who transmitted the information returns listed on the notice. The TCC may belong to the payer; however, the TCC may belong to a third-party hired to transmit the information returns for the payer. Contact any third-parties you used to transmit your information returns on your behalf. For example, an accountant, payroll provider, etc.

**14. Q... What is a "B" Notice?**

**A...** A "B" Notice is a backup withholding notice. There are two "B" Notices -- the First "B" Notice and the Second "B" Notice. You must send the First "B" Notice and a Form W-9 to a payee after you receive the first CP2100 or CP2100A Notice with respect to this account for soliciting a correct Name/TIN combination. You must send the second "B" Notice to a payee after you receive a second CP2100 or CP2100A Notice within a 3 calendar year period. The text of the Second "B" Notice is different from that of the First "B" Notice. The Second "B" Notice tells the payee to contact IRS or SSA to obtain the correct Name/TIN combination. The mailing of the second notice should not include a Form W-9. The payor must receive validation of the payee's Name/TIN combination from SSA or IRS after sending the second "B" Notice. Payees should be instructed regarding how to request validation of their name/TIN combinations in accordance with the procedures described in Part 4. Generally, you do not have to send a "B" Notice more than two times within three calendar years to the same account.

**15. Q... When do I send a "B" Notice to a payee?**

**A...** You have 15 business days from the date of the CP2100A or CP2100 Notice, or the date you received it (whichever is later), to send a "B" Notice to a payee. For incorrect TINs you only have to send a "B" Notice to a payee whose Name/TIN combination and account number on your records agrees with the combination that IRS identified as incorrect.

**16. Q... How do I know which "B" Notice to send?**

**A...** If this is the first CP2100 or CP2100A Notice you have received with respect to this account, you must provide the payee with (1) the First "B" Notice and (2) a copy of Form W-9 (or acceptable



substitute). You may also provide an optional reply envelope. Your outside mailing envelope must be clearly marked “IMPORTANT TAX INFORMATION ENCLOSED” or “IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”

If this is the second CP2100 or CP2100A Notice you have received within three calendar years with respect to this account, you must provide the payee with the Second “B” Notice. Do not include a Form W-9. You may also provide an optional reply envelope. Your outside mailing envelope must be clearly marked “IMPORTANT TAX INFORMATION ENCLOSED” or “IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”

**17. Q... Do I have to mail a Second “B” Notice if I receive the second CP2100 or CP2100A Notice in the same calendar year as the first notice?**

**A...** No. You may disregard the second CP2100 or CP2100A notice, even if it relates to a different tax year than the first notice. You also have no obligation to mail a second ‘B’ Notice if you receive the second CP2100 or CP2100A Notice in a different calendar year than the first, but both of the CP notices relate to the same payee’s account for the same calendar year.

**18. Q... What should I do if a “B” Notice is returned as “undeliverable”?**

**A...** You must begin backup withholding. However, try to get the correct address for the payee and re-mail the notice. If you cannot find the correct address, keep the undelivered notice with your records for a period of three years, in order to track the “two-in-three-year” rule (see Question 13) or, until you have obtained a valid address.

**19. Q... After I receive a CP2100 or CP2100A Notice, when do I start and stop backup withholding?**

**A...** You must begin backup withholding on all reportable payments to the payee no later than 30 business days after you have received the CP2100 or CP2100A Notice. You must stop backup withholding on payments within 30 calendar days after you have received the required certification (Form W-9) from the payee or TIN validation from the SSA or the IRS, if it was a second notification. At your option, you may start and stop backup withholding at any time during these 30-day periods.

**20. Q... What are the first and second annual solicitation requirements?**

**A...** A solicitation is a request for a payee’s correct TIN. You must make the request to satisfy the backup withholding requirements and to avoid a penalty for filing another information return with a missing or an incorrect TIN. The payee must furnish a certified TIN (initial solicitation) on Form W-9 with respect to payments of interest, dividends, and amounts subject to broker reporting. For other payments, the payee may furnish/provide the TIN in any manner.

For missing TINs: For all payees you must make the initial solicitation when the payee opens the account or when the transaction occurs. If the payee does not provide a TIN when you initially ask for it, you must begin backup withholding. In addition, to avoid a penalty for filing an incorrect information return, you must make a first annual solicitation by December 31 of the year in which the account is opened (for accounts opened before December) or January 31 of the following year (for accounts opened during the preceding December). If the payee does not provide a TIN after the first annual solicitation, you must make the second annual solicitation by December 31 of the year following the calendar year in which the account was opened.

For incorrect TINs: You must make up to two annual solicitations in response to the CP2100 or CP2100A Notice. You must send a B Notice within 15 business days after you receive a CP2100 or CP2100A Notice. If you receive a Proposed Penalty Notice (972CG) but not a CP2100 or CP2100A Notice, your annual solicitation must be made by December 31st of the year you received the Proposed Penalty Notice (972CG).

However, if you already sent a B Notice in the calendar year in response to a CP2100 or CP2100A

Notice, you do not have to send another solicitation in response to the proposed penalty notice. If the IRS notifies you in the next calendar year that a TIN is still incorrect, you must make a second annual solicitation within 15 business days after you receive the second CP2100 or CP2100A Notice.

- 21. Q... Does a CP2100 or CP2100A Notice indicate whether it is the first or second notification of an incorrect TIN for a specific account?**  
A... No. The backup withholding regulations require that payers be responsible for tracking the status of the notices they receive.
- 22. Q... What is the relationship between the requirements to make an annual solicitation for a payee's TIN and the requirements to send a "B" Notice?**  
A... Sending a "B" Notice to a payee in response to a CP2100A or CP2100 Notice satisfies the annual solicitation requirement in order to avoid a penalty for filing an information return with an incorrect TIN.
- 23. Q... Why are accounts I corrected still on the listing of missing or incorrect TIN(s)?**  
A... Due to processing cut-off points, a listing may or may not reflect your latest corrections. If you know that an account was corrected, do not send a "B" Notice to the payee.
- 24. Q... What should I do if a TIN was actually on file but was omitted from the Form 1099 or reported incorrectly?**  
A... Make any required change to your records and use the correct information on future filings. Do not send a "B" Notice to the payee.
- 25. Q... What should I do if this is the first notification and the Form W-9 is returned with the same incorrect information?**  
A... Keep the Form W-9 on file to show that the payee certified the Name/TIN combination. Do not backup withhold.
- 26. Q... If I don't do business anymore with a payee, or if it was only a one-time transaction, what should I do with the "B" Notice?**  
A... Send it and try to get the correct TIN. Also, note your records to track the notice for the "two-in-three year" rule. You will need this information if you should renew business with the payee. We require that you track these accounts for three years after the date of the first CP2100A or CP2100 Notice.
- Note: A "B" Notice is not required if no payments have been made to an account and no return is required for the account for one year.
- 27. Q... Can a sole proprietor have an SSN or does he or she need an EIN?**  
A... A sole proprietor may have an SSN or an EIN. However, he or she must always furnish his or her individual name (on Name Line 1), regardless of whether he or she uses a SSN or an EIN. A sole proprietor may also provide a business name or Doing Business As (DBA) (on Name Line 2), but he or she must list his or her individual name first on the account with you.
- 28. Q... Should I backup withhold on a payee who is a nonresident alien?**  
A... Yes. A nonresident alien is subject to backup withholding unless you have a signed Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, on file for him or her.
- 29. Q... Can a Form W-9 for one account be used to correct all accounts?**  
A... Yes, if the payer required a payee to file only one Form W-9 for all accounts or instruments of the payee.

- 30. Q... Can a payee be subject to backup withholding for more than one reason?**  
**A...** Yes. However, backup withhold for only one reason at a time.
- 31. Q... How do I get an EIN?**  
**A...** Complete Form SS-4, Application for Employer Identification Number. Follow “How to Apply” in the instructions for Form SS-4 to obtain an EIN by mail, telephone, or facsimile (fax).
- 32. Q... What form do I use to report backup withholding?**  
**A...** Report backup withholding on Form 945, Annual Return of Withheld Federal Income Tax. For more information, including the deposit requirements for Form 945, see the instructions for Form 945, or Pub. 15, (Circular E), Employer’s Tax Guide.
- 33. Q... How is a Name/TIN mismatch identified?**  
**A...** A Name/TIN combination is incorrect if it does not match, or cannot be found, on IRS or SSA files. For example, a Name/TIN mismatch occurs when an individual name is submitted with a TIN not associated with the individual name provided. A TIN is not interchangeable with different names. A business EIN must be used for a partnership, corporation, or non-disregarded Limited Liability Company (LLC). An SSN must be used with an individual name (In first name line). A Sole Proprietor must always provide his/her individual name. A Sole Proprietor may provide his/her Doing Business As (DBA) name (in second name line) in addition to the required individual name together with the matching SSN.
- 34. Q... What amount is subject to backup withholding with respect to security sales made through margin accounts?**  
**A...** The amount subject to backup withholding in the case of a security sale made through a margin account is limited to the amount of cash available for withdrawal by the customer immediately after the settlement of the sale. The amount available for withdrawal by the customer does not include amounts required to satisfy margin account maintenance. If a margin call forces a customer into a sell - off, such proceeds are not subject to backup withholding.
- 35. Q... In what manner should a payer treat erroneously withheld tax?**  
**A...** If a payer withholds from a payee in error or withholds more than the correct amount of tax, the payer may refund the amount improperly withheld. The refund must be made prior to the end of the calendar year and prior to the time the payer issues a Form 1099. If the payer has not deposited the amount of the tax prior to the time that the refund is made to the payee, the payer should not deposit the improperly withheld tax. If the improperly withheld tax has been deposited prior to the time the refund is made to the payee, the payer may adjust any subsequent deposit of tax collected, which the payer is required to make, by the amount of the tax which has been refunded to the payee. Payers may use refund alternatives only when backup withholding is the result of an error by the payer. The timely submission of requested TIN information including any verifications and/or certifications by the payee does not establish an error by the payer.

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## PART 3. WHERE TO CALL FOR HELP

If you have any questions about backup withholding, information reporting, Forms 1099, or the CP2100 or CP2100A Notice(s) and listing(s), you may call:

### Technical Services Operation Customer Service Section

Telephone (866) 455-7438 (TOLL FREE) / (304) 263-8700 (not toll free)

Hours 8:30 am to 4:30 pm Monday through Friday, ET

Access this publication on-line at [www.irs.gov/pub/irs-pdf/p1281.pdf](http://www.irs.gov/pub/irs-pdf/p1281.pdf).

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## PART 4. ACTIONS FOR MISSING TIN(S) AND INCORRECT NAME/TIN COMBINATIONS

The CP2100 or CP2100A Notice includes a listing(s) of the information returns you filed that had missing, incorrect, and/or not currently issued TIN(s). You should compare the listing(s) to your records to determine which of the following required actions you must take.

### Missing TIN(s)

We consider a TIN to be missing if it is not provided or if it is obviously incorrect. Examples are a TIN with more or less than nine digits, or with a mixture of digits and letters. For accounts with missing TIN(s), make sure backup withholding has begun and continue backup withholding until you receive a TIN. If you have not begun backup withholding, generally you must:

1. Begin backup withholding on any reportable payment you make and continue backup withholding until you receive a TIN. Remember that in some cases, the TIN must be certified.
2. Do not send a first or second "B" Notice in response to the CP2100 or CP2100A Notice. However, in order to avoid a penalty for filing an information return that omitted the payee's TIN, you must make a first annual solicitation for the TIN (generally by December 31 of the year in which the account is opened) and if a TIN is still not received make a second annual solicitation by December 31 of the following year. No annual solicitations are required in the years in which no reported payments are made.
3. Report amounts withheld on Form 945, Annual Return of Withheld Federal Income Tax, and make the required deposits.

**Note: Generally, you must obtain a TIN from a payee even for a "one-time" transaction. If you do not, the law allows us to charge a penalty. Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TIN(s), has information on removing or reducing penalties due to reasonable cause.**

**Note: If you inadvertently did not include the TIN on the information return, do not contact the payee. Include the TIN on any future information returns filed.**

### Incorrect Name/TIN Combinations (including not currently issued TINs)

A Name/TIN combination is incorrect if it does not match or cannot be found on IRS or SSA files. You must follow different procedures depending on whether information on the listing(s) **agrees** or **disagrees** with your business records. Compare the listing(s) with your records and take the following actions:

For account information that **does not agree**, check to see if you put the incorrect information on the return, if the information changed after you filed the return, or if the IRS misprinted the information when processing the return. **In these situations, do not write to the IRS. However:**

1. If you reported the incorrect information on the return, correct your records and include that information on any future information returns you file. **Do not send a “B” Notice to the payee. Do not send the correction to the IRS.**
2. If the information changed after you filed the return, include that information on any future information returns you file. Do not send a “B” Notice to the payee. **Do not send the correction to the IRS.**
3. If the IRS misprinted your information, make a note of it in your records and do not take any action. **Do not send the correction to the IRS.**

For account information that **agrees** with your records, determine whether this is the first or second time, within three calendar years, that we have notified you about an incorrect Name/TIN combination. Your first notification of an incorrect Name/TIN combination occurs when the payee TIN appears for the first time on the listing we send you. The second notification of an incorrect Name/TIN combination is when the same payee TIN appears for the second time within three calendar years on the listing.

**Note:** The 60-day exemption from backup withholding on presentation of an awaiting - TIN certificate applies only to interest and dividend payments, and certain payments made with respect to readily tradable instruments. Any other reportable payment, such as non-employee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN. Upon presentation of an awaiting TIN certificate, the payee must certify under penalties of perjury that he/she is not currently subject to backup withholding.

#### **First “B” Notice**

1. Send the First “B” Notice, Form W-9, and an optional reply envelope to the payee within 15 business days from the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Date the “B” Notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). The outer mailing envelope must be clearly marked **“IMPORTANT TAX INFORMATION ENCLOSED”** or **“IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”**
2. Make sure that necessary information such as the date, account number, and BWH rate are on the “B” Notice before mailing it to the payee. If you do not include the optional reply envelope be sure to provide return address information in your mailing.
3. Update your records with the corrected information you receive from the payee and include it on any future information returns you file. Do not send the signed Form W-9 to the IRS.
4. Begin backup withholding on payments made to payees who do not return a signed Form W-9 in response to the First “B” Notice, no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). However, you may begin backup withholding the day after the date you receive the CP2100 Notice. Stop backup withholding no later than 30 calendar days after you receive the signed Form W-9 from the payee. You may stop backup withholding any time within that 30 calendar day period.

**Note: Do not file a corrected Information Return unless you are also making a change to the dollar amount reported on a Form 1099.**

**Note: It is your responsibility to send the appropriate “B” Notice to the payee, when required, to obtain the correct Name/TIN. This information may not be solicited by telephone. You need a TIN that the payee certifies as correct on Form W-9 in order to stop current backup withholding or prevent backup withholding from starting.**

## Second “B” Notice

1. Send the Second “B” Notice and an optional reply envelope to the payee within 15 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Date the “B” notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Do not send a Form W-9. The outer mailing envelope must be clearly marked **“IMPORTANT TAX INFORMATION ENCLOSED”** or **“IMPORTANT TAX RETURN DOCUMENT ENCLOSED.”**
2. An individual payee must provide the payor with a copy of a Social Security card with his or her correct name and SSN. Payors may rely upon a Social Security card as being correct only if the name and SSN combination appearing on the card differ from the name and SSN combination appearing on the second B notice, or if there is a date appearing on the Social Security card that is no earlier than six months prior to the date of the second B notice. If the TIN is an EIN, the payee must contact the IRS to get his or her employer identification number validated on the IRS Letter 147C. A “Letter 685C” is requested from the IRS by the payee to validate an ITIN. The payee then sends a copy of the “Letter 685C” received from the IRS to the Payer. A “Letter 096C” is requested by the payee from the IRS to validate an ATIN. The payee then sends a copy of the “Letter 096C” received from the IRS to the payer.
3. Allow 30 business days after the date of the Second “B” Notice to receive a copy of a Social Security card described in paragraph 2 or Letter 147C from the payee. Begin backup withholding on payments made to the payee if you do not receive a copy of a Social Security card or Letter 147C by the 30th business day. You may, at your option, begin backup withholding anytime during the 30 business day period. You must continue to backup withhold until you receive the validation. Stop backup withholding no later than 30 days after you receive the required validation. You may stop backup withholding anytime within the 30 calendar day period after receiving validation.

**Note: You are not required to file a corrected Information Return unless you are also making a change to the dollar amount reported on Form 1099.**

**Note: It is your responsibility to send the appropriate “B” notice to the payee, when required, to solicit the correct Name/TIN. This information may not be solicited by telephone. You need a TIN validation (IRS Letter 147C or a copy of a Social Security card as appropriate) in order to stop current backup withholding or prevent backup withholding from starting.**

## Third and Subsequent Notices

Generally, you may ignore a third or subsequent notice of missing or incorrect TIN(s) if you completed the actions for the First and Second “B” Notices and the incorrect payee name and TIN combination and account number remain the same. However, if the CP2100/CP2100A Notice and listing(s) relate to the same payee, but with a different Name/TIN combination than on the “first” and “second” notice, you must treat the notice as a “first” notice.

## PART 5. THE IRS MATCHING PROCESS

**This section provides an overview of the IRS matching process and the development of name controls.**

The information returns you file must include a correct Name/TIN combination to allow us to match the information reported against the income included on the payee's income tax return. We check whether a Name/TIN combination is correct by matching it against a file containing all social security numbers (SSNs) issued by SSA or against a file containing all employer identification numbers (EINs) issued by IRS. Then we compare the name control on the payee document (if provided) to the name control on file. If a name control is not provided, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a provided name or a developed name control to the name control in our records, we consider it correct. If no match is found using this process, we consider the Name/TIN combination to be incorrect. The chart on the back of Form W-9 has information for payees about "What Name and Number to Give the Requester" of Form W-9.

### Name Controls

A name control consists of up to four characters. To help ensure that the Name/TIN combination for an account matches the Name/TIN combination on IRS and SSA files, use the following information when you open an account for a payee.

#### Individuals

We develop a name control for an individual from the last name on the information return. For example:

Ralph **Teak**; Dorothy **Willow**; Joe **McCedar**

If an individual has a hyphenated last name, we develop the name control from the first of the two last names. For example:

Joan **Cedar**-Hawthorn; Victoria **Windsor**-Maple

For joint accounts, regardless of whether the payees use the same or different last names, we develop the name control from the primary payee's last name. For example:

Joseph **Ash** & Linda Birch; Edward & Joan **Maple**

**Reminder: If a payee has changed his or her last name, for instance, due to marriage, he or she needs to inform the Social Security Administration (SSA) of the name change.**

**Hint: On name line one of the Form 1099, a payer should enter the payee's first name and new last name (if the change has been made with SSA), or the payee's first name, former last name, and new last name (if the change has not been made with SSA).**

#### Sole Proprietors

We generally develop the name control (first name line) from the last name on the information return. For example:

Mark **Hemlock**; The Sunshine Cafe; Karen **Birch**; Ace Computer Co.

**Hint: Payers may enter a sole proprietor's business, trade, or "doing business as" name on the second name line of the information return. However, the individual name must be provided on the first name line. When individual name is provided on the first name line as shown above, the Sole Proprietor can provide either SSN or EIN (TIN) information.**

## **Estates**

We develop the name control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed by the word "Estate." (The TIN should be the one that was assigned to the estate.) For example:

Frank **White** Estate  
Alan Greene, Exec

Estate of Frank **White**  
John Black, Exec

## **Trusts and Fiduciaries**

We generally develop the name control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan **Periwinkle** Irrevocable Trust  
FBO Patrick Redwood  
Chestnut Bank, Trustee

**Memory** Church Endowment Trust  
John Waxbean, Trustee

## **Partnerships**

We develop the name control for a partnership from the trade or business name of the partnership; if there is not any, we develop the name control from the last name of the first partner listed on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) **Oak Tree** A.S. Greene, K.L. Black & O.H. Brown, Ptrs.

Bob Orange & Carol Black, et al Ptrs. d.b.a.  
The **Merry** Go Round

E.F. Brown, M.S. White & T.J. Green, Ptrs.  
The **Brown** & White Company

## **Other Organizations**

We develop the name control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN).

**St Bernard's** Methodist Church Building  
Fund for St. Bernard's Church

**ABC** Company  
Main Street Store

**NOTE: Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., and apostrophes, etc.), may be dropped during the development of name controls. For example, we dropped the period in St. Bernard's Methodist Church.**



**First B Notice**

**IMPORTANT TAX NOTICE ACTION IS REQUIRED**

**Backup Withholding Warning!**

**WE NEED A FORM W-9 FROM YOU BEFORE: \_\_\_\_\_.** Otherwise; backup withholding will begin on

- Account Number**
- Current Name on Account**
- Current TIN on Account**

The Internal Revenue Service (IRS) has notified us that the taxpayer identification number (TIN) on your account with us does not match its records. The IRS considers a TIN as incorrect if either the name or number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). If you do not take appropriate action to help us correct this problem before the date shown above, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: \_\_ [set forth rates/dates] In addition to backup withholding, you may be subject to a \$50 penalty by the IRS for failing to give us your correct Name/ TIN combination. This notice tells you how to help us make your account records accurate and how to avoid backup withholding and the penalty.

**Why Your TIN May Be Considered As Incorrect.**

An individual’s TIN is his or her social security number (SSN). Often a TIN does not match IRS records because a name has changed through marriage, divorce, adoption, etc., and the change has not been reported to SSA, so it has not been recorded in SSA’s files. Sometimes an account or transaction may not contain the correct SSN of the actual owner. For example, an account in a child’s name may reflect a parent’s SSN. (An account should be in the name and SSN of the actual owner.)

**What You Need To Do for Individuals**

If you have never been assigned a social security number (or if you lost your social security card and do not know your SSN), call your local SSA office and find out how to obtain an original (or a replacement) social security card. Then apply for it. If you already have a social security number: Compare the name and SSN on your account with us (shown at the beginning of this notice) with the name and SSN shown on your social security card. Then use the chart on the next page to decide what action to take.

IF	Then
1. The last name and SSN on your account agree with the last name and SSN on your social security card	1. Contact your local SSA office to ascertain whether the information on SSA’s records is different from that on your social security card, and to resolve any problem. Also, put your name and SSN on the enclosed Form W-9 following the instructions on the form. Sign the Form W-9 and send it to us.
2. The SSN on your account is different from the SSN on your social security card, but the last name is the same	2. Put your name and SSN, as shown on your social security card, on the enclosed Form W-9, following the instructions on the form, sign it, and send it to us. You do not need to contact SSA.

<p>3. The last name on your account is different from the last name on your social security card, but the SSN is the same on both</p>	<p>3. Take one of the following steps (but not both): (a) If the last name on your account is correct, contact SSA to correct the name on your social security card. Put your SSN and name shown on your account on the enclosed Form W-9 following the instructions on the form, sign it, and send it to us. However, if you are not able to contact SSA at this time, you can provide us with both last names. Put your SSN and the name shown on your social security card plus the last name shown on your account (in that order) on the enclosed Form W-9 following the instructions on the form, sign it, and return it to us. For example, if your social security card lists your maiden name, give us your SSN and your name in the following order: First/maiden/married name. Please note, however, that you should contact SSA as soon as possible so they can correct their records.</p> <p>(b) If the last name on your social security card is correct, put that name and your SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and return it to us. You do not need to contact SSA.</p>
<p>4. Both the last name and SSN on your account are different from the last name and SSN on your social security card</p>	<p>4. (a) If the last name and SSN on your social security card are correct, put that name and SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and send it to us. You do not need to contact SSA.</p> <p>(b) If the last name on your account and the SSN on your social security card are correct, follow the procedure in section 3(a) above. Be sure to put the name shown on your account and the name on your social security card on the Form W-9.</p>

Once you have resolved what your correct name and TIN combination is, you must provide this information to us (and all your other payors) for all of your accounts to avoid a problem in the future. If you are required to visit an SSA office, take this notice, your social security card, and any other related documents with you. Information regarding what documentation is needed to update information with the Social Security Administration is available at [ssa.gov](http://ssa.gov).

## **Instructions for Non-individuals and Certain Sole Proprietors**

For most **non-individuals** (such as trusts, estates, partnerships, and similar entities), the TIN is the employer identification number (EIN). The EIN on your account may be incorrect because it does not contain the number of the actual owner of the account. For example, an account of an investment club or bowling league should reflect the organization's own EIN and name, rather than the SSN of a member. Please put the name and EIN on the enclosed Form W-9, sign it, and send it to us.

A **sole proprietor** must furnish his or her individual name and either his or her SSN or the EIN for his or her sole proprietorship. In addition to his or her individual name, the sole proprietor may also furnish the business name for the sole proprietorship, provided his or her individual name is listed before the business name. A sole proprietor must not furnish only the business name. Please put the individual name and SSN or EIN on the enclosed Form W-9, sign it, and send it to us.

### **Important Reminder!**

**You must send us a signed IRS Form W-9 before the due date of this notice** even if the name and number (SSN or EIN) on your account with us match the name and number (SSN or EIN) on your social security card or the document issuing you an EIN. If we do not receive your Form W-9, and any other documents that we need to change the name or TIN (or both) on your account before the date of this notice, we are required by law to backup withhold on any reportable payment that we pay to your account until we receive the necessary documents. A Form W-9 is enclosed for your convenience, as well as any additional documents allowing us to change the Name/TIN combination on your account.

## Second B Notice

# IMPORTANT TAX NOTICE ACTION IS REQUIRED

## Second Backup Withholding Warning!

**YOU MUST HAVE THE IRS OR SSA VALIDATE YOUR TAXPAYER IDENTIFICATION NUMBER AND RETURN IT TO US BY: \_\_\_\_\_.** Otherwise, backup withholding will begin.

**Account Number**

**Current Name on Account**

**Current TIN on Account**

We have received notice from the Internal Revenue Service (IRS) twice within 3 years stating that the combination of the name and taxpayer identification number (Name/TIN combination) on your account with us is incorrect. (Your account number, current name on the account, and current taxpayer identification number (TIN) on the account are shown above.) A Name/TIN combination is incorrect if it does not match a Name/TIN combination shown on the records of the Social Security Administration (SSA) or the IRS.

You should follow the instructions below to correct this problem and send the corrected information to us before the date shown above. If we do not have the correct information before that date, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: \_\_\_ [set forth rates/dates]

Section 3406 of the Internal Revenue Code requires that we withhold a predetermined percent in tax, called backup withholding, when you do not give us your correct Name/TIN combination. Because of the notices we received from the IRS, we are now required to disregard any future Name/TIN combinations you furnish us for your account (whether or not you certify your TIN under penalties of perjury) unless SSA (or, in the case of an incorrect employer identification number, the IRS) validates your Name/TIN combination. Also, the IRS may charge you a \$50 penalty for failing to provide us with your correct Name/TIN combination.

## What You Need To Do

Follow the instructions below to correct your account record to avoid backup withholding on your account (or to stop it once it has begun) and to avoid the penalty.

### Individuals

Instructions for Incorrect Social Security Numbers

If the incorrect TIN you furnished us is a social security number, you must:

1. Provide us with a copy of your Social Security card. The social security card must show your correct name/SSN combination that differs from the name and SSN combination appearing on this notice or it must show a date of issuance that is no earlier than six months prior to the date on this notice. Send the copy directly to us with a copy of this notice attached.
2. If you do not have a card meeting the requirement in item 1, you must apply for a Social Security card by submitting SSA Form SS-5 to the SSA in person or by mail. That form and further information regarding application for a Social Security card is available at [ssa.gov](http://ssa.gov).
3. In addition to the required identifying information for obtaining a Social Security card, give a copy of this notice to the SSA.
4. Allow 7-10 business days for receipt of your Social Security card.
5. Once you receive your Social Security card, make a copy of the card and send the copy directly to us with a copy of this notice attached.

**Non- individuals or Certain Sole Proprietors**

## Instructions for Incorrect Employer Identification Numbers

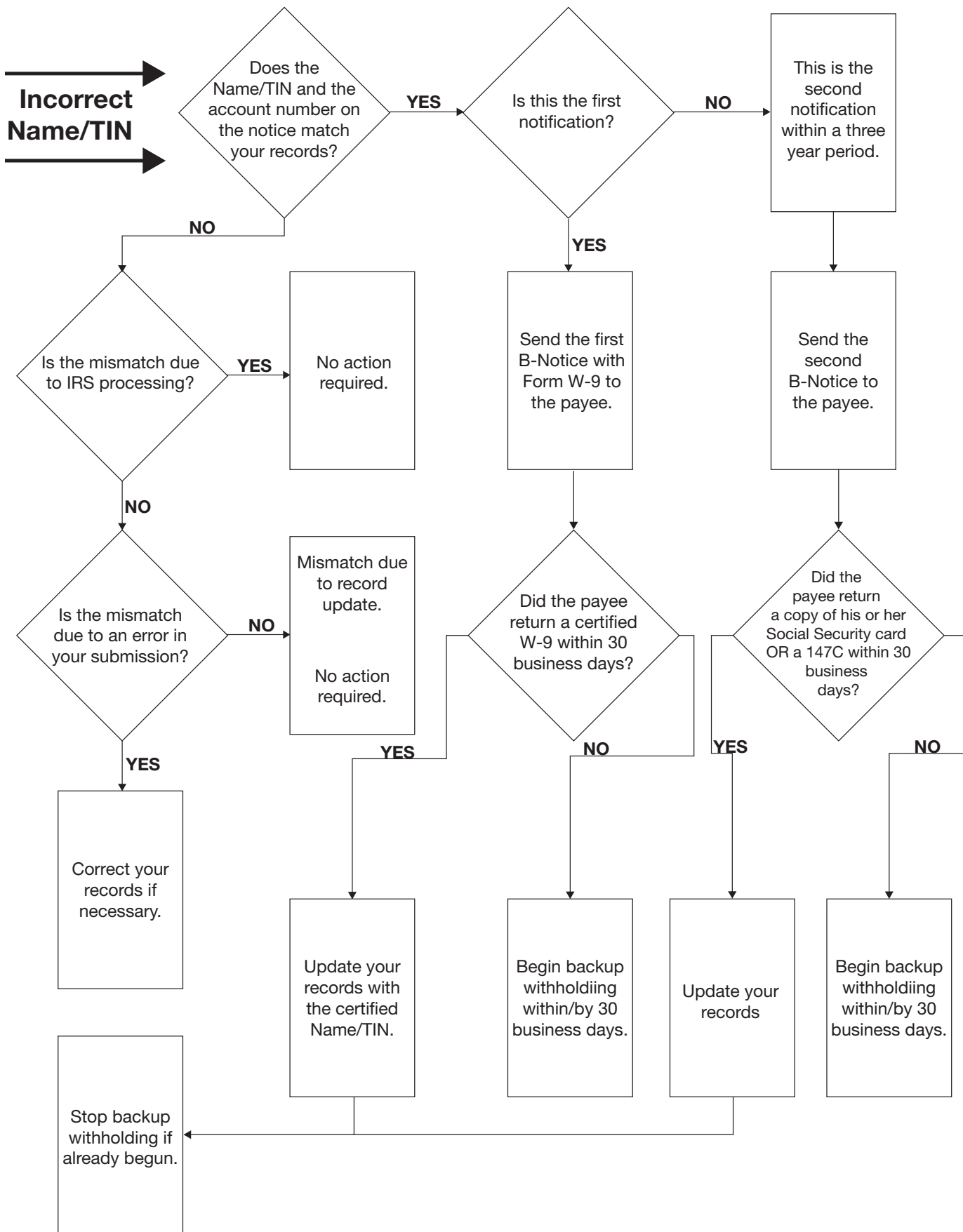
If the incorrect TIN you furnished is an employer identification number, you must:

1. Write the Internal Revenue Service Center where you file your income tax return, and ask the IRS to send you a Letter 147C;
2. Enclose a copy of this notice in your letter to the Internal Revenue Service Center; and
3. When the IRS sends you the Letter 147C, send it to us with a copy of this notice attached.

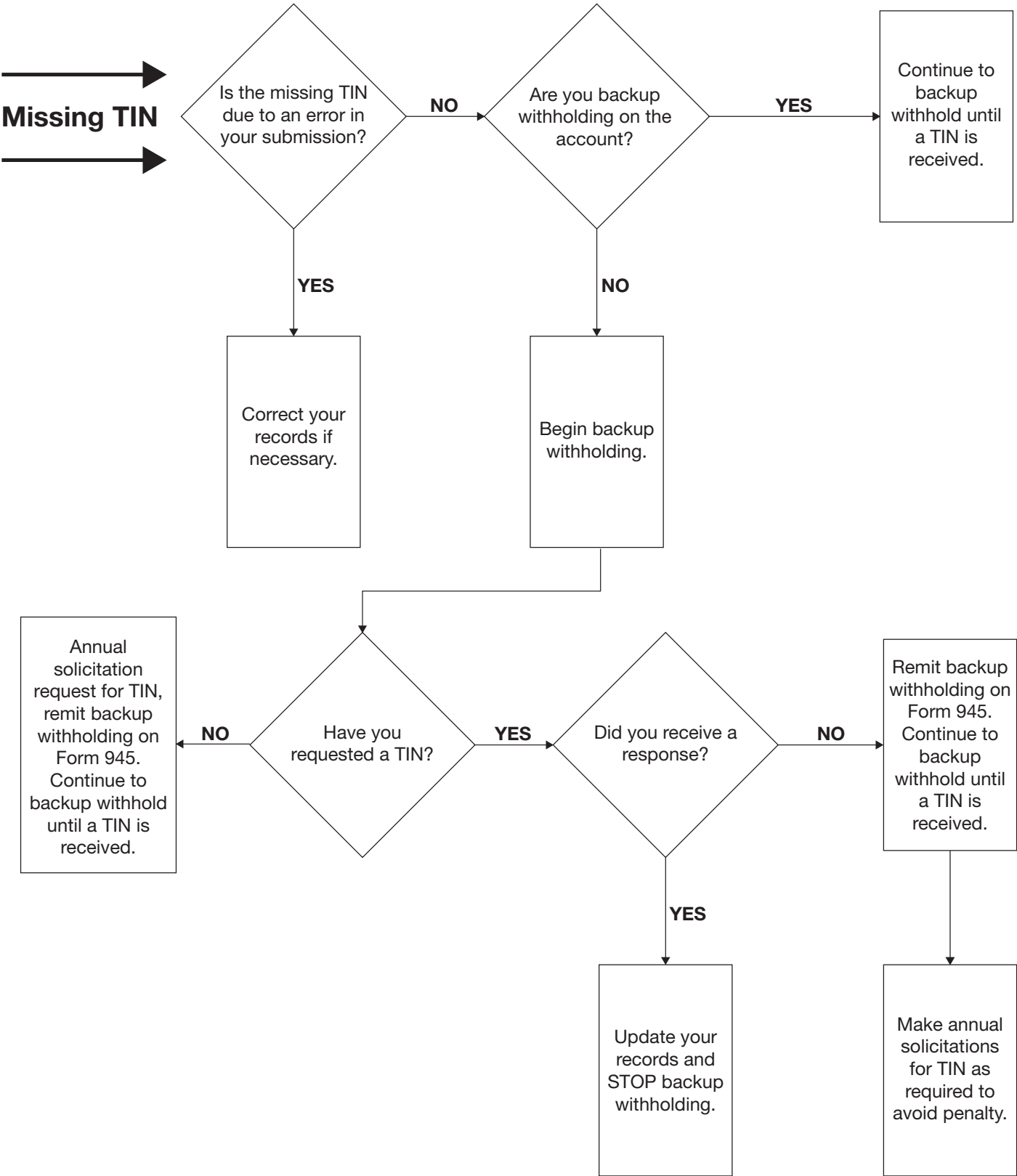
Note: Internal Revenue Service Center address information can be found at [www.irs.gov](http://www.irs.gov).

# PART 6. FLOW CHART

## FLOWCHARTING FOR INCORRECT NAMES/TINs



# FLOWCHARTING FOR MISSING TINs



**Note -The EIN of the filer of forms W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, or 1099-PATR must match the EIN of the filer of Form 945, Annual Return of Withheld Federal Income Tax.**

## **PART 7. NAME COMPRESSION SPECIFICATIONS FOR “B” NOTICE TAPE CARTRIDGES**

Use the following information to standardize the entity information on your computer program/system so that it is the same as the entity information on the “B” Notice cartridges we send to you:

### **Payee Name Line 1**

- Blank out or eliminate all special characters on this line except ampersands (&), dashes (-) and commas (,).
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or comma, change it to a blank. Exception: apostrophes (') should be eliminated (instead of being changed to a blank) i.e. O'Hanlon should be OHanlon

### **Payee Name Line 2**

- Blank out or eliminate all special characters on this line except ampersands, dashes, and percentage symbols (%).
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank. Exception: apostrophes should be eliminated (instead of being changed to a blank).

### **Street Address**

- Blank out all special characters on this line except ampersands, dashes, and percentage symbols.
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank.

### **City**

- Blank out all special characters on this line except ampersands and dashes.
- For each position on this line, if a character is not an alpha, numeric, blank, ampersand or dash, change it to a blank.

### **Squeeze-and-Left Justify**

We use this command to search for groups of leading blanks and intervening blanks in each payee entity line (payee name lines 1, 2, street address, and city) and remove them. It also left-justifies each line. Therefore,

#### **For each entity line:**

1) eliminate all leading blanks, 2) if two or more blanks in a row are followed by significant data, eliminate all but one blank and 3) blank fill trailing positions left on the line.

Foreign Addresses Forms 1099 filed on tape cartridge, or electronically, undergo the following processing. If the FOREIGN-COUNTRY-INDICATOR is equal to “1” THEN:

- set the STATE CODE to “.” (Note: this code has two positions, the first is a period and the second is a blank) and
- set the ZIP code to “00000”.



## **PART 8. INSTRUCTIONS FOR READING TAPE CARTRIDGES**

### **General**

A tape cartridge file will have the following characteristics:

- A. 18 channel Standard Label/EBCDIC with: (a) odd parity and (b) a density of 1600 BPI.
- B. Tape cartridges will be ½ -inch tape contained in plastic cartridges which are approximately 4-inches by 5 -inches by 1 -inch in dimension. Magnetic tape will be chromium dioxide particle based ½ -inch tape.
- C. Tape cartridges are 3480 compatible (a) Contain 37,871 CPI
- D. Tape thickness - 1.0 or 1.5 mils

### **Record Length**

A tape will be blocked in groups of 20 records, subject to the following:

- A. a record will be 208 tape positions,
- B. all records except the Header and Trailer Labels will be blocked,
- C. a block will be 4,160 tape positions, and
- D. in the event of a short block (less than 20 records), all remaining positions will be filled in with 9s.

### **Tape Marking Conventions**

#### **Header Label:**

- 1. Standard headers will be used. They will be marked VOL1, HDR1, HDR2. 2. The HDR1 record will contain the Data Set Name "O4061211." 3. This record will be 80 positions long.

#### **Trailer Label:**

- 1. Standard trailer labels will be used. They will begin with EOR1, EOR2, EOF1 or EOF2.
- 2. This label will be 80 positions long.

#### **Tape Marks:**

- 1. Tape marks are used to signify the physical end of the recording on the tape.
- 2. They follow the header label, and precede and follow the trailer label.

#### **External Label:**

A label marked with the Data Set Name "O4061211" will be put on the cartridge(s).

**PAYER "A" RECORD**

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	AN "A" WILL BE ENTERED
2-16	ACCESS KEY	15	NUMBER USED BY THE IRS TO GROUP A PAYER'S INFORMATION RETURN TRANSMITTALS.
17-18	SERVICE CENTER	2	TWO DIGIT SERVICE CENTER CODES: BROOKHAVEN 19 CINCINNATI 17 MEMPHIS 49 OGDEN 29 PHILADELPHIA 28
19-27	PAYER'S EIN	9	THE NINE DIGIT NUMBER ASSIGNED BY THE IRS.
28-67	PAYER'S NAME	40	SELF-EXPLANATORY.
68-75	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
76-83	BWH TIN STATUS 1 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-INDEQUAL TO "1" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
84-91	BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "2" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
92-99	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "3" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
100	FILLER	1	BLANK FILLED
101-104	TAX YEAR	4	TAX YEAR DOCUMENTS WERE SUBMITTED
105-208	FILLER	104	BLANK FILLED

**PAYER "B" RECORD**

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "B" WILL BE ENTERED.
2-10	TIN	9	THE PAYEE'S TIN.
11	BWH TIN STATUS	1	"1" MISSING TIN "2" NOT CURRENTLY ISSUED TIN "3" INCORRECT NAME/TIN
12-16	TCC	5	TRANSMITTER CONTROL CODE
17-18	DOC TYPE	2	"10" = Form 1099-K "79" = Form 1099-B "91" = Form 1099-G "86" = Form 1099-DIV "92" = Form 1099-INT "95" = Form 1099-MISC "96" = Form 1099-OID "97" = Form 1099-PATR "71" = Form 1099-NEC
19-38	ACCOUNT NUMBER	20	PAYEE'S ACCOUNT NUMBER FROM PAYER
39-78	NAME LINE 1	40	PAYEE'S NAME LINE 1
79-118	NAME LINE 2	40	PAYEE'S NAME LINE 2
119-158	STREET ADDRESS	40	PAYEE'S STREET ADDRESS
159-188	CITY	30	PAYEE'S CITY
189-190	STATE CODE	2	PAYEE'S STATE CODE
191-195	ZIP CODE	5	PAYEE'S ZIP CODE
196	TIN INDICATOR	1	"1" = payer indicated EIN "2" = payer indicated SSN "0" = no TIN indicated
197-200	PAYER OFFICE CODE	4	ALPHANUMERIC
201-208	SEQUENCE NUMBER	8	SEQUENCE NUMBER WITHIN PAYER

**PAYER "C" RECORD**

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "C" WILL BE ENTERED
2-33	RECORD COUNTS	32	COUNTS AS DESCRIBED IN POSITIONS 68-99 OF THE PAYER "A" RECORD
34-208	FILLER	175	BLANK FILLED

## PART 9

### CD/DVD Information

If you have 250 to 100,000 incorrect payee “B” records, your data will be on a CD. If you have over 100,000 payee “B” records then your data will be delivered on a DVD. Please make sure you have the correct type of reader. Many older readers only read CDs.

The enclosed CD/DVD is encrypted. You should be able to read it by putting it into a CD/DVD reader on your computer. If you have the “Auto-Run” feature turned on, the system should bring up a pop-up window asking you to: Please contact the IRS at 1-866-455-7438 to receive your encryption key. International callers may dial 304-263-8700. Have the following information available when calling: **TIN**, company name, primary or secondary contact and self assigned PIN number. This encryption key will be needed to unlock your CD/DVD.

If you do not have “Auto-Run” turned on, you won’t see the pop-up window. Contact the IRS at 1-866-455-7438 to receive your encryption key. International callers may dial 304-263-8700. Please have the following information available when calling: **TIN**, company name, primary or secondary contact and self assigned PIN number. You should have filled out Form 10301 and returned it to the IRS. This form tells the IRS the self selected PIN that you would like to use.

When you view the CD/DVD there should be one file named “UDnnnn”\*\*. This file will be an .exe file. When you double-click on the file a box will open asking for your encryption key. Put in your encryption key, click “OK” the next screen will ask you to browse the folder tree and select to where you want to extract the files. Click on “OK” and the files are extracted. Please make sure to keep tax data secure.

#### On the CD/DVD please find the files described below:

I40642.UAnnnn \*\* is the Payer A-Record file. 114 Characters.

I40642.UBnnnn \*\* is all the Incorrect Payee B-Records. Each 222 Characters.

I40642.UCnnnn \*\* is the Payer C-Record file. 37 Characters.

A Copy of Publication 1281. \*\* nnnn is the CD/DVD transmittal number.

Each file record layout is described below.

These files are .txt files; So if you read them with Note Pad, word processing software, etc. you will see the Pipe Codes “|” as separate characters between each field. If you open the file with Excel, you can read it as a delimited file set the delimiters as pipes “|”. You then will see the file laid out without the Pipe Codes “|”, just like Cartridges of past years. Be careful to set or convert fields to text so that leading zeros are not truncated or blanked out.

The IRS hopes this new delivery method meets most of your requests to move away from the tape cartridges.

#### PAYER “A” RECORD FILE

POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	AN “A” WILL BE ENTERED
2	Pipe Code	1	“ ”
3-17	ACCESS KEY	15	NUMBER USED BY THE IRS TO GROUP A PAYER’S INFORMATION RETURN TRANSMITTAL
18	Pipe Code	1	“ ”

19-20	SERVICE CAMPUS	2	TWO DIGIT SERVICE CAMPUS CODE BROOKHAVEN=19 CINCINNATI = 17 MEMPHIS = 49 OGDEN = 29 PHILADELPHIA = 28
21	Pipe Code	1	"1"
22-30	PAYER'S TIN	9	THE NINE DIGIT NUMBER ASSIGNED BY THE IRS
31	Pipe Code	1	"1"
32-71	PAYER'S NAME	40	SELF-EXPLANATORY
72	Pipe Code	1	"1"
73-80	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
81	Pipe Code	1	"1"
82-89	BWH TIN STATUS 1 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "1" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
90	Pipe Code	1	"1"
91-98	BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "2" (SEE PAYER "B" RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
99	Pipe Code	1	"1"
100-107	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "3" (SEE PAYER "B" RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
108	Pipe Code	1	"1"
109	FILLER	1	BLANK FILLED
110	Pipe Code	1	"1"
111-114	TAX YEAR	4	TAX YEAR DOCUMENTS WERE SUBMITTED

#### PAYEE "B" RECORD FILE

POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "B" WILL BE ENTERED
2	Pipe Code	1	"1"
3-11	TIN	9	THE PAYEE'S TIN
12	Pipe Code	1	"1"
13	BWH TIN STATUS	1	"1" MISSING TIN "2" NOT CURRENTLY ISSUED "3" INCORRECT NAME/ TIN
14	Pipe Code	1	"1"
15-19	TCC	5	TRANSMITTER CONTROL CODE
20	Pipe Code	1	"1"

21-22	DOC TYPE	2	"02" = Form 1042-S "10" = Form 1099-K "21" = Form W-2 "27" = Form 5498S "28" = Form 5498S "31" = Form 1099-Q "32" = Form W2-G "71" = Form 1099-H (through Tax Year 2019) "71" = Form 1099-NEC (Tax Year 2020 and later) "72" = Form 5498-ESA "73" = Form 1099-CAP "75" = Form 1099-S "79" = Form 1099-B "80" = Form 1099-A "81" = Form 1098 "83" = Form 1098-T "84" = Form 1098-E "85" = Form 1099-C "86" = Form 1099-G "91" = Form 1099-DIV "92" = Form 1099-INT "93" = Form 1099-LTC "94" = Form 1099-SA "95" = Form 1099-MISC "96" = Form 1099-OID "97" = Form 1099-PATR "98" = Form 1099-R
23	Pipe Code	1	"I"
24-43	ACCOUNT NUMBER	20	PAYEE'S ACCOUNT NUMBER FROM PAYER
44	Pipe Code	1	"I"
45-84	NAME LINE	40	PAYEE'S NAME LINE 1
85	Pipe Code	1	"I"
86-125	NAME LINE	40	PAYEE'S NAME LINE 2
126	Pipe Code	1	"I"
127-166	STR. ADDRESS	40	PAYEE'S STREET ADDRESS
167	Pipe Code	1	"I"
168-197	CITY	30	PAYEE'S CITY
198	Pipe Code	1	"I"
199-200	STATE CODE	2	PAYEE'S STATE CODE
201	Pipe Code	1	"I"
202-206	ZIP CODE	5	PAYEE'S ZIP CODE
207	Pipe Code	1	"I"
208	TIN INDICATOR	1	"1" = Payer indicated EIN "2" = Payer indicated SSN "0" = no TIN indicated
209	Pipe Code	1	"I"
210-213	PAYER OFFICE CODE	4	BLANK FILLED
214	Pipe Code	1	"I"
215-222	SEQUENCE	8	NUMBER OF THE RECORD AS IT APPEARED IN YOUR FILE

## PAYER “C” RECORD FILE

POSITION	RECORD FILE FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A “C” WILL BE ENTERED
2	Pipe Code	1	“1”
3-10	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINs ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
11	Pipe Code	1	“1”
12-19	BWH TIN STATUS	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO “1” (SEE PAYER “B” RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
20	1 CNT	1	“1”
21-28	Pipe Code BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO “2” (SEE PAYER “B” RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED
29	Pipe Code	1	“1”
30-37	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO “3” (SEE PAYER “B” RECORD) IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.

## PART 10. OTHER FORMS

### Instructions for the Requester of **Form W-9**

- **Form W-9**, Request for Taxpayer Identification Number and Certification
- Instructions for the Requester of Forms **W-8BEN**, **W-8BEN-E**, **W-8ECI**, **W-8EXP** and **W-8IMY**
- **Form W-8BEN**, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- **Form W-8BEN-E**, Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities)
- **Form W-8ECI**, Certificate of Foreign Person’s Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States
- **Form W-8EXP**, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding
- **Form W-8IMY**, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding



# Instructions for the Requester of Form W-9

(Rev. November 2017)

## Request for Taxpayer Identification Number and Certification

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

### Future Developments

For the latest developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW9](https://www.irs.gov/FormW9).

### Reminders

**FATCA and backup withholding exemptions.** FATCA requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Form W-9 has an *Exemptions* box on the front of the form that includes entry for the *Exempt payee code (if any)* and *Exemption from FATCA Reporting Code (if any)*. The references for the appropriate codes are in the *Exemptions* section of Form W-9, and in the *Payees Exempt From Backup Withholding* and *Payees and Account Holders Exempt From FATCA Reporting* sections of these instructions.

The *Certification* section in Part II of Form W-9 includes certification relating to FATCA reporting.

**Backup withholding rate.** The backup withholding rate is 28% for reportable payments.

**Backup withholding liability.** If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.

**TIN matching e-services.** The IRS website offers TIN Matching e-services for certain payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

### How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.) Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome a presumption of foreign status. For federal tax purposes, a U.S. person includes but is not limited to:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- Any estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome a presumption of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

A participating foreign financial institution (PFFI) should request Form W-9 from an account holder that is a U.S. person. If an account is jointly held, the PFFI should request a Form W-9 from each holder that is a U.S. person.

Advise foreign persons to use the appropriate Form W-8 or Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information and a list of the W-8 forms.

### Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

**Payee's agent.** A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

**Electronic system.** Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



**TIP** For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following.

• Announcement 98-27, which is on page 30 of Internal Revenue Bulletin 1998-15 at [www.irs.gov/pub/irs-irbs/irb98-15.pdf](https://www.irs.gov/pub/irs-irbs/irb98-15.pdf).

• Announcement 2001-91, which is on page 221 of Internal Revenue Bulletin 2001-36 at [www.irs.gov/pub/irs-irbs/irb01-36.pdf](https://www.irs.gov/pub/irs-irbs/irb01-36.pdf).



## Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for federal tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

**Note.** ITINs that haven't been included on a U.S. federal tax return at least once in the last three consecutive tax years will expire. Expired ITINs must be renewed in order to avoid delays in processing the ITIN holder's tax return. If the IRS deactivates the ITIN because it has expired, the ITIN may still be used on Form W-9. However, the ITIN holder will have to apply to renew the deactivated ITIN if there is a need to file a tax return. For more information, see the Instructions for Form W-7.

## Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income,
3. The payee is a U.S. person, and
4. The FATCA code entered on this form (if any) indicating that the payee is exempt from FATCA reporting is correct.

You may provide certification instructions on a substitute Form W-9 in a manner similar to the official form. If you are not collecting a FATCA exemption code by omitting that field from the substitute Form W-9 (see [Payees and Account Holders Exempt From FATCA Reporting](#), later), you may notify the payee that item 4 does not apply.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, you are required to provide the Form W-9 instructions to the payee only if he or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the *Certification* on Form W-9. You can replace "defined below" with "defined in the instructions" in item 3 of the *Certification* on Form W-9 when the instructions will not be provided to the payee except upon request. For more information, see Rev. Proc. 83-89, 1983-2 C.B. 613; amplified by Rev. Proc. 96-26, which is on page 22 of Internal Revenue Bulletin 1996-8 at [www.irs.gov/pub/irs-irbs/irb96-08.pdf](http://www.irs.gov/pub/irs-irbs/irb96-08.pdf).

## TIN Applied For

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

**Reserve rule.** You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the payee reserves an amount equal to the current year's backup withholding rate on all reportable payments made to the account.

**Alternative rule.** You also may elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

**Option 1.** Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

**Option 2.** Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



*The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.*

*Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.*

*If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.*

## Payees Exempt From Backup Withholding

The following payees are exempt from backup withholding with respect to the payments below, and should enter the corresponding exempt payee code on Form W-9. You may rely on the payee's claim of exemption unless you have actual knowledge that the exempt payee code and/or classification selected are not valid, or if they are inconsistent with each other.

In that case, you may rely on the Form W-9 for purposes of obtaining the payee's TIN, but you must treat the payee as non-exempt. If the payee failed to enter an exempt payee code, but the classification selected indicates that the payee is exempt, you may accept the classification and treat the payee as exempt unless you have actual knowledge that the classification is not valid.

If the payee is not exempt, you are required to backup withhold on reportable payments if the payee does not provide a TIN in the manner required or does not sign the certification, if required.

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions, agencies, or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. A corporation;
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession;
7. A futures commission merchant registered with the Commodity Futures Trading Commission;
8. A real estate investment trust;
9. An entity registered at all times during the tax year under the Investment Company Act of 1940;
10. A common trust fund operated by a bank under section 584(a);
11. A financial institution;
12. A middleman known in the investment community as a nominee or custodian; or
13. A trust exempt from tax under section 664 or described in section 4947.

The following types of payments are exempt from backup withholding as indicated for payees listed in 1 through 13, above.

**Interest and dividend payments.** All listed payees are exempt except the payee in item 7.

**Broker transactions.** All payees listed in items 1 through 4 and 6 through 11 are exempt. Also, C corporations are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker also is exempt.

**Barter exchange transactions and patronage dividends.** Only payees listed in items 1 through 4 are exempt.

**Payments reportable under sections 6041 and 6041A.** Payees listed in items 1 through 5 generally are exempt.

However, the following payments made to a corporation and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees (also gross proceeds paid to an attorney, reportable under section 6045(f)).
- Payments for services paid by a federal executive agency. (See Rev. Rul. 2003-66, which is on page 1115 of Internal Revenue Bulletin 2003-26 at [www.irs.gov/pub/irs-irbs/irb03-26.pdf](http://www.irs.gov/pub/irs-irbs/irb03-26.pdf).)

**Payments made in settlement of payment card or third party network transactions.** Only payees listed in items 1 through 4 are exempt.

## Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, 6050N, and 6050W and their regulations. The following payments generally are exempt from backup withholding.

### Dividends and patronage dividends.

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

### Interest payments.

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

### Other types of payment.

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.

## Payees and Account Holders Exempt From FATCA Reporting

Reporting under chapter 4 (FATCA) with respect to U.S. persons generally applies only to foreign financial institutions (FFI) (including a branch of a U.S. financial institution that is treated as an FFI under an applicable intergovernmental agreement (IGA)). Thus, for example, a U.S. financial institution maintaining an account in the United States does not need to collect an exemption code for FATCA reporting. If you are providing a Form W-9, you may pre-populate the FATCA exemption code with "Not Applicable," "N/A," or a similar indication that an exemption from FATCA reporting does not apply. Any payee that provides such a form, however, cannot be treated as exempt from FATCA reporting. For details on the FATCA reporting

requirements, including specific information regarding which financial institutions are required to report, see sections 1471 to 1474 and related regulations. See Regulations section 1.1471-3(d)(2) for when an FFI may rely on documentary evidence to treat a U.S. person as other than a specified U.S. person and see Regulations section 1.1471-3(f)(3) for when an FFI may presume a U.S. person as other than a specified U.S. person.

If you receive a Form W-9 with a FATCA exemption code and you know or have reason to know the person is a specified U.S. person, you may not rely on the Form W-9 to treat the person as exempt from FATCA reporting. However, you may still rely on an otherwise completed Form W-9 to treat a person as a specified U.S. person. An exemption from FATCA reporting (or lack thereof) does not affect backup withholding as described earlier in these instructions. The following are not specified U.S. persons and are thus exempt from FATCA reporting.

A. An organization exempt from tax under section 501(a), or any individual retirement plan as defined in section 7701(a)(37);

B. The United States or any of its agencies or instrumentalities;

C. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions, agencies, or instrumentalities;

D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i);

E. A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i);

F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;

G. A real estate investment trust;

H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940;

I. A common trust fund as defined in section 584(a);

J. A bank as defined in section 581;

K. A broker;

L. A trust exempt from tax under section 664 or described in section 4947; or

M. A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

## Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or

2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

## Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If the payee has marked their address “NEW”, you should update your records. If you made payments to more than one payee or the account is in more than one name, enter on the first name line of the information return only the name of the payee whose TIN is shown on Form W-9. You may show the names of any other individual payees in the area below the first name line on the information return. Forms W-9 showing an ITIN must have the name exactly as shown on line 1a of the Form W-7 application. If you are a PFFI reporting a U.S. account on Form 8966, FATCA Report, and the account is jointly held by U.S. persons, file a separate Form 8966 for each holder.



For more information on the names and TINs to use for information reporting, see section J of the General Instructions for Certain Information Returns.

## Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (See *Taxpayer Identification Number (TIN) Matching*.) If you receive a backup withholding notice, you may have to send a “B” notice to the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of “B” notices. If you receive a penalty notice, you also may have to send a solicitation to the payee. See Pub. 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs.

## Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. Go to IRS.gov and enter “e-services” in the search box. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices.

## Additional Information

For more information on backup withholding, see Pub. 1281.

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>						
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## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**

Signature of U.S. person ▶

Date ▶

## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.



The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



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# Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY

(Rev. April 2018)

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

**Future developments.** For the latest information about developments related to the Forms W-8 and their instructions for requesters, such as legislation enacted after they were published, go to [IRS.gov/UAC/About-Form-W8](https://www.irs.gov/UAC/About-Form-W8).

## What's New

On January 6, 2017, the Treasury Department and the IRS finalized certain regulations under chapter 3 (TD 9808) and chapter 4 (TD 9809) and published temporary regulations under chapters 3 and 4 to supplement certain provisions of those final regulations. Among other things, the final and temporary regulations under chapters 3 and 4 modified certain requirements with respect to the collection of Forms W-8, the contents of the forms, their validity periods, and the due diligence requirements of withholding agents. Forms W-8 (and their instructions) were updated in June and July 2017, generally to reflect the amendments to the regulations under chapters 3 and 4.

On January 24, 2017, the Treasury Department and the IRS finalized certain regulations under sections 871(m) and 1441 (TD 9815) and published temporary regulations under section 871(m) to supplement certain provisions of those final regulations. Among other things, the final and temporary regulations under sections 871(m) and 1441 modified the rules for withholding and reporting certain payments made to qualified derivative dealers (QDDs). The Treasury Department and the IRS also issued [Notice 2017-42](https://www.irs.gov/notice/2017-42), 2017-34 I.R.B. 212, which announced certain intended amendments to the regulations, such as delaying until 2019 withholding under chapters 3 and 4 on dividends paid to a QDD in its equity derivatives dealer capacity.

The transition rules related to the Qualified Securities Lender (QSL) regime described in [Notice 2010-46](https://www.irs.gov/notice/2010-46), 2010-24 I.R.B. 757, have been extended to include payments made in calendar years 2018 and 2019. See [Notice 2018-05](https://www.irs.gov/notice/2018-05), 2018-6 I.R.B. 341. Therefore, withholding agents may accept and rely on a valid Form W-8IMY on which an entity represents its chapter 3 status as a QSL until December 31, 2019.

In addition, on September 25, 2017, the Treasury Department and the IRS released [Notice 2017-46](https://www.irs.gov/notice/2017-46),

2017-41 I.R.B. 275, providing revised guidance for certain withholding agents to obtain and report taxpayer identification numbers and dates of birth of their account holders and on March 5, 2018, the Treasury Department and the IRS issued supplemental guideline in [Notice 2018-20](https://www.irs.gov/notice/2018-20), 2018-12 I.R.B. 444. See [Foreign TINs](https://www.irs.gov/foreign-tins) and [Notes for Validating Form W-8BEN-E](https://www.irs.gov/notes-for-validating-form-w-8ben-e), later, for the revised requirements for certain withholding agents to obtain on Form W-8 an account holder's foreign TIN and, for an individual, date of birth.

## Purpose of Instructions

These instructions supplement the instructions for the forms listed below and provide notes to assist withholding agents and foreign financial institutions (FFIs) in validating the forms for chapters 3 and 4 purposes. These instructions also outline the due diligence requirements applicable to withholding agents for establishing a beneficial owner's foreign status and claim for reduced withholding under an income tax treaty. These instructions are not inclusive of all requirements that may apply to a withholding agent for validating Forms W-8. A withholding agent should also reference the applicable regulations under chapters 3 and 4 and the instructions for each Form W-8 listed below.

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals).
- Form W-BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities).
- 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.
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting.
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.

For definitions of terms not defined in these instructions, see the Forms W-8 and their accompanying instructions.



*Throughout these instructions, a reference to or mention of "Form W-8" includes Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.*

These instructions reflect the regulatory changes described earlier that are relevant to Forms W-8 and certain other changes reflected on the most current revisions to the Form W-8 series published as of the date of publication of these instructions. Thus, different rules may apply to withholding agents with respect to prior revisions of Forms W-8 for which these regulatory changes did not yet apply, and different requirements may apply to future revisions of these forms. See [Requesting Prior Versions of Form W-8](#), later, including the limitations on such use.

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## Who Is a Withholding Agent?

Any person, U.S. or foreign, in whatever capacity acting, that has control, receipt, custody, disposal, or payment of an amount subject to withholding for chapter 3 purposes or a withholdable payment for chapter 4 purposes 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, or U.S. branch of certain foreign banks and insurance companies. If several persons qualify as withholding agents for a single payment, the tax required to be withheld must only be withheld once. Generally, the person who pays (or causes to be paid) an amount subject to withholding under chapter 3 or a withholdable payment to the foreign person (or to its agent) must withhold. See the Instructions for Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, for return filing and information reporting obligations with respect to payments made to foreign persons.

For effectively connected taxable income (ECTI) allocable to a foreign partner, the partnership is generally the withholding agent and must file Form 8804, Annual Return for Partnership Withholding Tax (Section 1446); Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax; and Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446).

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## Responsibilities of a Withholding Agent To Obtain Form W-8

### Chapter 3 Responsibilities (Other Than Section 1446)

Generally, an amount is subject to withholding for purposes of chapter 3 if it is an amount from sources within the United States that is fixed or determinable annual or periodical (FDAP) income. FDAP income is all income included in gross income, including interest (and original issue discount (OID)), dividends, rents, royalties, and compensation. FDAP income does not include most gains from the sale of property (including market discount and option premiums) or items of income excluded from gross income without regard to the U.S. or foreign status of the owner of the income, such as interest under section 103(a). Amounts subject to chapter 3 withholding do not

include amounts that are not FDAP 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 sections 1441 and 1442, if you are a withholding agent, you must withhold 30% of any payment of an amount subject to chapter 3 withholding made to a payee that is a foreign person unless you can reliably associate the payment with documentation (for example, Form W-8 or Form W-9, Request for Taxpayer Identification Number and Certification) upon which you can rely to treat the payment as made to (a) a payee that is a U.S. person or (b) a beneficial owner that is a foreign person entitled to a reduced rate of, or exemption from, withholding. In certain circumstances, however, you may be allowed to associate a payment with documentary evidence rather than a Form W-8 for a payment made outside the United States with respect to an offshore obligation under Regulations section 1.6049-5(c)(1). A withholding agent must also withhold under section 1443 on certain payments to foreign tax-exempt organizations that are unrelated business taxable income or subject to the 4% excise tax imposed by section 4948.

However, a withholding agent making a payment to a foreign person need not withhold under chapter 3 if the foreign person assumes responsibility for withholding on the payment as a qualified intermediary (QI) (other than a QI that is acting as a QDD for payments with respect to underlying securities that are subject to withholding), or if the foreign person is a withholding foreign partnership (WP), or a withholding foreign trust (WT) that has provided a valid Form W-8IMY certifying to such status. For 2017 and 2018, however, a withholding agent is not required to withhold on dividends paid to a QI acting as a QDD. Withholding under chapter 3 is also not required if the payment is made to a U.S. branch of a foreign insurance company or foreign bank or a territory financial institution that agrees to be treated as a U.S. person under the requirements of Regulations section 1.1441-1(b)(2)(iv)(A) and provides a valid Form W-8IMY certifying to such status.

### Chapter 4 Responsibilities

For purposes of chapter 4, if you are a withholding agent, you must withhold 30% of any payment that is a withholdable payment (as defined in Regulations section 1.1473-1(a)) made to a nonparticipating FFI that is not an exempt beneficial owner or to a non-financial foreign entity (NFFE) that is not an excepted NFFE and does not disclose its substantial U.S. owners (or certify that it has no substantial U.S. owners). In addition, if you are a withholding agent and also a participating FFI, you must withhold to the extent required under Regulations section 1.1471-4(b) and the FFI agreement, which, in addition to the requirements described in the previous sentence, require withholding on withholdable payments made to recalcitrant account holders.

You must determine if a payment is a withholdable payment without regard to any exceptions from withholding applicable under chapter 3. For each such withholdable payment, you must obtain a Form W-8 (or other documentation permitted under Regulations section

1.1471-3(d)) upon which you are permitted to rely under chapter 4 to determine the chapter 4 status of a payee that is a foreign person for purposes of whether withholding applies under chapter 4. Thus, a determination of whether a Form W-8 is valid for purposes of providing an exemption from chapter 4 withholding is a separate determination from whether the Form W-8 may be relied upon to provide an exemption from (or reduction in) withholding under chapter 3. For purposes of determining whether withholding under chapter 4 applies to a payment to a QI, WP, or WT, the exceptions in chapter 3 for QIs, WPs, and WTs will apply, provided the entity includes its chapter 4 status on Form W-8IMY. See also [Notes for Validating Form W-8IMY](#) under *Form W-8IMY*, later, for the requirements for withholdable payments made to certain U.S. branches that act as intermediaries.

## Section 1446 Responsibilities

Generally, under section 1446, a partnership that allocates ECTI to a foreign partner must withhold at the highest tax rate applicable to that person for the type of income allocated (for example, ordinary income or capital gains) in accordance with the provisions of Regulations sections 1.1446-1 through 1.1446-6. Unless the partnership is a publicly traded partnership, the partnership must withhold in the year the ECTI is allocable to the foreign partner, rather than the year in which the distribution is made. The partnership may rely on documentation (for example, Form W-8 or Form W-9) to determine if the partner is foreign or domestic and the type of partner (for example, individual or corporate) and whether the partner qualifies for certain tax preferential rates (for example, capital gains and collectibles). The documentation must contain a U.S. TIN for the partner. Generally, a foreign person that is a partner in a partnership that submits a Form W-8 for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446. However, a partnership that knows or has reason to know that the documentation provided is incorrect or unreliable must presume the partner is foreign. Additionally, a partnership may rely on other means to determine the non-foreign status of a partner, but will only be protected from liability (including penalties) if such determination is correct. A partnership is in no event required to rely on other means to determine the non-foreign status of a partner and may demand that the partner provide an acceptable certificate (for example, a Form W-8BEN).

## Other Uses of Form W-8

**Chapter 61 and section 3406.** The Form W-8 you collect may also be used to establish a person's status for purposes of domestic information reporting under chapter 61 and backup withholding under section 3406, including for a payment settlement entity to determine whether a participating payee is a foreign person for purposes of section 6050W. In general, if you receive a Form W-8 that you can reliably associate with the payment, you are exempt from reporting the payment on a Form 1099 and withholding under section 3406.

**FFI documenting account holders.** If you are an FFI maintaining a financial account, you may be required to perform due diligence procedures to identify and document the account holder under the chapter 4 regulations or an applicable intergovernmental agreement (IGA) even if you are not making a payment to the account holder that is subject to withholding. You may use Form W-8 to document the chapter 4 status of an account holder and to validate a claim of foreign status made by the account holder, such as when the account has certain U.S. indicia. For example, a participating FFI may treat an individual account holder claiming foreign status that has U.S. indicia (as described in Regulations section 1.1471-4(c)(5)(iv)(B)) as a foreign person for purposes of the FFI's U.S. account reporting requirements (that is, Form 8966) when the individual provides a Form W-8BEN and certain documentary evidence establishing foreign status.

If you are an FFI documenting an account holder of an account that you determine is excepted as a financial account under Regulations section 1.1471-5(b)(2), a Form W-8 (or other permitted documentation for chapter 4 purposes) is not required unless the form is associated with amounts subject to withholding under chapter 3. In such a case, a valid chapter 4 status (including that the account is not a financial account) is not required to be provided on the form.

## Requesting Form W-8

Generally, if you are making a payment of an amount subject to chapter 3 withholding or a withholdable payment, you must withhold as required at the 30% rate under chapter 3 or 4 unless you can reliably associate the payment with a Form W-8 or other permitted documentation to permit withholding at a reduced rate or an exemption from withholding. You can reliably associate a payment with a Form W-8 if you hold a valid form that contains the information required for purposes of chapter 3 or 4 (as applicable), you can reliably determine how much of the payment relates to the form, and you may rely upon the form under the due diligence requirements. See [Due Diligence Requirements in General](#), later.

You should request a Form W-8 from any person to whom you are making a payment that you believe to be a foreign person. You should request the form before making a payment so that you have the form when you make the payment. See, however, Regulations sections 1.1441-1(b)(7)(ii) and 1.1471-3(c)(7)(ii) for when you may be able to rely on a Form W-8 obtained after the date of a payment to support reduced withholding for chapter 3 or 4 purposes.

A withholding agent or payor that fails to obtain a valid Form W-8 or Form W-9 and fails to withhold as required under the presumption rules may be assessed tax at the 30% rate under chapter 3 or 4 or the 28% backup withholding rate under section 3406, as well as interest and penalties for lack of compliance. If you are a partnership allocating income that is effectively connected with the conduct of the partnership's U.S. trade or business and you fail to withhold as required under section 1446, you will be liable for the tax required to be

withheld. In addition, you may be liable for interest, penalties, and additions to the tax even if there is no underlying tax liability due from a foreign partner on its allocable share of the partnership's ECTI.

If you are a withholding agent making a payment of an amount subject to chapter 3 withholding or a withholdable payment and you make the payment to an intermediary, you must obtain documentation from such intermediary (including the intermediary's chapter 4 status if the payment is a withholdable payment), as well as any required documentation for the beneficial owner(s) of the payment to the extent required under the chapter 3 or 4 regulations.

Do not send Forms W-8 to the IRS. Instead, keep the forms in your records for as long as they may be relevant to the determination of your liability under section 1461 (for amounts subject to chapter 3 withholding), section 1474 (for withholdable payments), or Regulations section 1.1471-4(c)(2)(iv) (for an FFI documenting account holders).

**Form W-8 provided or signed electronically.** You may rely on a valid Form W-8 received by facsimile or scanned and furnished to you by email unless you know that the person transmitting the Form W-8 is not authorized to do so.

You may also rely on an otherwise valid Form W-8 received electronically from a third-party repository if the form was uploaded or provided to the third-party repository and there are processes in place to ensure that the withholding certificate can be reliably associated with a specific request from you and a specific authorization from the person providing the form (or an agent of the person providing the form) for you to receive the withholding certificate. You may also rely on a withholding statement received from a third-party repository if the intermediary provides a Form W-8IMY and withholding statement through the repository, provides an updated withholding statement to you in the event of any change in the information previously provided, and ensures there are processes in place to update you when there is a new withholding statement (and Forms W-8, as necessary) in the event of any change that would affect the validity of the prior forms or withholding statement. For purposes of this paragraph, a third party repository is an entity that maintains withholding certificates but is not an agent of the applicable withholding agent or the person providing the certificate. See Regulations section 1.1441-1(e)(4)(iv) (E) for the complete requirements for relying on a withholding certificate from a third-party repository.

If you are a withholding agent that maintains a system for furnishing Forms W-8 electronically, you must satisfy the requirements of Regulations section 1.1441-1(e)(4)(iv) (B). You may otherwise accept a Form W-8 with an electronic signature if the Form W-8 reasonably demonstrates that the form has been 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). You may not treat a Form W-8 with a typed name in the signature line as validly signed without further information supporting that the signature is an electronic signature.

## Requesting Prior Versions of Form W-8

If the IRS issues an updated version of a Form W-8, you may accept the prior version of the form until the later of six full months after the revision date shown on the form or the end of the calendar year the updated form is issued (based on the revision date shown on the form), unless the IRS has issued guidance that affects the period for acceptance of the prior version (for example, if a new payee status is required under revised regulations that is not in the prior version and is relevant to the payee's claim). You were allowed to accept a Form W-8BEN with a revision date of February 2014 until December 31, 2017.

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## Due Diligence Requirements in General

When you receive a completed Form W-8, you must review it for completeness and accuracy with respect to the claims made on the form, as well as any information attached to the form, such as withholding statements and beneficial owner withholding certificates associated with a Form W-8IMY. In general, you may rely on the information and certifications provided on the form unless you have actual knowledge or reason to know that the information is unreliable or incorrect. If you know or have reason to know that any information is unreliable or incorrect, you must obtain a new Form W-8 or other appropriate documentation. You may accept a valid Form W-8 for chapter 3 or 61 purposes (or for backup withholding purposes) that does not contain a valid chapter 4 status with respect to payments that are not withholdable payments.

**Reason to know.** In general, you have reason to know that a Form W-8 is unreliable or incorrect if:

- The form is incomplete with respect to any item that is relevant to the claims made;
- The form contains any information that is inconsistent with the claims made;
- The form lacks information necessary to establish that the beneficial owner is entitled to a reduced rate of withholding; or
- You have other account information that is inconsistent with the claims made, or you have knowledge of relevant facts or statements contained in the withholding certificate or other documentation that would cause a reasonably prudent person in your position to question the claims made. For example, if you have information in your records that contradicts information provided on the form, you may not rely on the form.

With respect to a claim for benefits under an income tax treaty, your reason to know requirement that the treaty claim is unreliable or incorrect includes when the beneficial owner claims benefits under a treaty that does not exist or is not in force. For this purpose, you may use the list maintained at [IRS.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z](https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z) to check whether a treaty exists and is in force.

If you are a financial institution (as defined in Regulations section 1.1471-5(e)), insurance company, or broker or dealer in securities maintaining an account for a direct account holder that is the beneficial owner of the

payment, and you make a payment of U.S. source FDAP income to the direct account holder, you have reason to know that a Form W-8 that is a beneficial owner withholding certificate (excluding Form W-8ECI) is unreliable or incorrect for establishing foreign status (or residency in a treaty country in item 4, directly below) only if one or more of the following circumstances exist. See also Regulations section 1.441-7(b)(3)(ii) for special rules that apply to preexisting obligations (as defined for such purpose).

1. You have classified the account holder claiming foreign status as a U.S. person in your account information, the Form W-8 has a current permanent residence address or a current mailing address in the United States, you have a current residence or current mailing address in the United States as part of the account information, the direct account holder notifies you of a new residence or mailing address in the United States, or, only to the extent described in Regulations section 1.1441-7(b)(5), you have a U.S. telephone number as the sole telephone number for the account holder. However:

a. An individual who has provided a Form W-8BEN may be treated as a foreign person if:

i. You have in your possession or obtain documentary evidence establishing foreign status (as described in Regulations section 1.1471-3(c)(5)(i)) that does not contain a U.S. address, and the individual provides you with a reasonable explanation, in writing, supporting his or her claim of foreign status;

ii. For a payment made outside the U.S. with respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)(1)), you have in your possession or obtain documentary evidence establishing foreign status (as described in Regulations section 1.1471-3(c)(5)(i)) that does not contain a U.S. address;

iii. For a payment made with respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)(1)), you classify the individual as a resident of the country where the obligation is maintained, you are required to report payments made to the individual annually on a tax information statement that is filed with the tax authority of the country in which the obligation is maintained, and that country has an income tax treaty or information exchange agreement in effect with the United States; or

iv. For a case in which you have classified the account holder as a U.S. person in your account information, you have in your possession or obtain documentary evidence (as described in Regulations section 1.1471-3(c)(5)(i)(B)) evidencing citizenship in a country other than the United States.

b. You may treat an entity that has provided you with a Form W-8BEN-E as a foreign person if you do not know or have reason to know that the entity is a flow-through entity and:

i. You have in your possession or obtain documentation establishing foreign status that substantiates that the entity is actually organized or created under the laws of a foreign country; or

ii. For a payment made with respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)

(1)), you classify the entity as a resident of the country in which the account is maintained, you are required to report a payment made to the entity annually on a tax information statement that is filed with the tax authority of the country in which the obligation is maintained, and that country has an income tax treaty or tax information exchange agreement in effect with the United States.

2. The form is provided with respect to an offshore obligation (as defined in Regulations section 1.6049-5(c)(1)) and the direct account holder has provided standing instructions directing you to pay amounts from its account to an address in, or an account maintained in, the United States, unless the account holder provides either a reasonable explanation in writing that supports its foreign status or documentary evidence establishing its foreign status (as described in Regulations section 1.1471-3(c)(5)(i)).

3. The Form W-8BEN is provided by an individual that is a direct account holder and is used to establish foreign status and you have, either on accompanying documentation or as part of your account information, an unambiguous indication of a place of birth for the individual in the United States, unless you have in your possession or obtain documentary evidence (described in Regulations section 1.1471-3(c)(5)(i)(B)) evidencing citizenship in a country other than the United States and either:

a. A copy of the individual's Certificate of Loss of Nationality of the United States, or

b. A reasonable written explanation of the account holder's renunciation of U.S. citizenship or the reason the account holder did not obtain U.S. citizenship at birth.

4. The Form W-8 is provided by a direct account holder and is used to establish residence in a treaty country and:

a. The permanent residence address on the form is not in the treaty country or the direct account holder notifies you of a new permanent residence address that is not in the treaty country, unless the direct account holder provides a reasonable explanation for the permanent residence address outside the treaty country or you have in your possession, or obtain, documentary evidence (described in Regulations section 1.1471-3(c)(5)(i)) that establishes residency in the treaty country.

b. The permanent residence address is in the treaty country, but the mailing address on the form is not in the treaty country or you have a current mailing address that is not in the treaty country as part of your account information for the direct account holder, unless:

i. You have in your possession, or obtain, documentary evidence (as described in Regulations section 1.1471-3(c)(5)(i)) supporting the claim of residence in the treaty country and the additional documentation does not contain an address outside the treaty country;

ii. You have in your possession, or obtain, documentation that establishes that the direct account holder is an entity organized in a treaty country (or an entity managed and controlled in a treaty country, if required by the applicable treaty);

iii. You know that the address outside the treaty country (other than a P.O. box or in-care-of address) is a branch of the direct account holder that is a resident of the treaty country; or

iv. The direct account holder provides a written statement that reasonably establishes entitlement to treaty benefits.

c. The direct account holder has standing instructions for you to pay amounts from the account to an address or account outside the treaty country unless the account holder provides a reasonable explanation, in writing, establishing the account holder's residence in the applicable treaty country or you have in your possession or obtain documentary evidence (described in Regulations section 1.1471-3(c)(5)(i)) establishing the account holder's residence in the applicable treaty country.

Where required, a reasonable explanation supporting an individual's claim of foreign status means a written statement prepared by the individual, or, in the alternative, a checklist provided by you and completed by the individual stating that the individual meets one of the requirements listed in Regulations section 1.1441-7(b)(12)(i) through (iv).

**Hold mail instruction.** An address that is provided subject to an instruction to hold all mail to that address is not a permanent residence address, such that you may not rely upon the Form W-8. However, the address can be used as a permanent residence address if the person has provided you with the documentary evidence that is permitted under Regulations section 1.1441-1(c)(38)(ii). If, after a Form W-8 is provided, a person's permanent residence address is subsequently subject to a hold mail instruction, this is a change in circumstances requiring the person to provide the documentary evidence described in the preceding sentence in order to use the address as a permanent residence address.

For additional information on the standards of knowledge for chapter 3 purposes for relying on a claim of foreign status or a claim of residency in a treaty country, see Regulations section 1.1441-7(b). For additional information on the standards of knowledge for Forms W-8 provided for chapter 4 purposes, see Regulations section 1.1471-3(e).

**Dual claims under a tax treaty.** If you are making payments to a foreign entity that is simultaneously claiming a reduced rate of tax under a tax treaty on its own behalf and a separate treaty claim on behalf of its interest holders for different payments or for different portions of the same payment, you may accept the dual claims even though you hold different withholding certificates that require you to treat the entity inconsistently. Alternatively, you may choose to apply only the claim made by the entity, provided that the entity may be treated as the beneficial owner of the income. If, however, inconsistent claims are made for the same portion of a payment, you may either reject both claims and request consistent claims for that portion of the payment, or you may choose which reduction in rate to apply.

## Requirements for Obtaining and Verifying a Global Intermediary Identification Number (GIIN)

If you receive a Form W-8BEN-E, W-8IMY, or W-8EXP from an entity payee claiming certain chapter 4 statuses, you must obtain and verify the entity's GIIN against the published IRS FFI list. See Regulations section 1.1471-3(e)(3). You must obtain and verify the GIIN for the following chapter 4 statuses.

- Participating FFIs (including reporting Model 2 FFIs),
- Registered deemed-compliant FFIs (including reporting Model 1 FFIs),
- Direct reporting NFFEs,
- Sponsored direct reporting NFFEs, and
- Certain nonreporting IGA FFIs (as described below).

If you receive a Form W-8BEN-E or Form W-8IMY from a nonreporting IGA FFI that is a trustee-documented trust that indicates its trustee is foreign, you must obtain a GIIN of the trustee on the form.

If you receive a Form W-8 from a nonreporting IGA FFI that checks Model 2 IGA in Part XII of Form W-8BEN-E, Part XIX of Form W-8IMY, or Part III, line 15 of Form W-8EXP (as applicable), and identifies a category of entity that is a registered deemed-compliant FFI under Annex II of an applicable Model 2 IGA, you must obtain and verify the GIIN of the nonreporting IGA FFI against the published IRS FFI list. Additionally, if you receive a Form W-8BEN-E or Form W-8IMY from a nonreporting IGA FFI that provides a citation to a section of the Regulations for its registered deemed-compliant status in Part XII of Form W-8BEN-E or Part XIX of Form W-8IMY (as applicable) or the FFI identifies itself as a registered deemed-complaint FFI in Part I, line 4, of Form W-8EXP, you must obtain and verify the GIIN of the nonreporting IGA FFI against the published IRS FFI list. See Regulations sections 1.1471-1(b)(83) for the definition of nonreporting IGA FFI and 1.1471-3(d)(7)(i) for the documentation requirements for nonreporting IGA FFIs.

For an entity claiming status as a certified deemed-compliant FFI that is a sponsored, closely held investment vehicle described in Regulations section 1.1471-5(f)(2)(iii) on a Form W-8BEN-E or Form W-8IMY, you must obtain the GIIN for the sponsoring entity and verify it against the published IRS FFI list. For an entity claiming status as a sponsored investment entity or controlled foreign corporation described in Regulations section 1.1471-5(f)(1)(i)(F), you must obtain and verify the GIIN of the sponsored investment entity or controlled foreign corporation against the published IRS FFI list, not the GIIN of the sponsoring entity.

If you receive a Form W-8BEN-E, Form W-8IMY, or Form W-8EXP from an entity payee that is claiming chapter 4 status as a participating FFI (including a reporting Model 2 FFI), registered deemed-compliant FFI (including a reporting Model 1 FFI and a sponsored FFI described in the Treasury regulations under section 1471), direct reporting NFFE, sponsored direct reporting NFFE, or nonreporting IGA FFI required to provide a GIIN (as described earlier) that contains "Applied for" in the box for the GIIN, the payee must provide its GIIN within 90 days of providing the form. A Form W-8 from such a

payee that does not include a GIIN, or includes a GIIN that does not appear on the published IRS FFI list, will be invalid for purposes of chapter 4 beginning on the date that is 90 days after the date the form is provided. See Regulations section 1.1471-3(e)(3)(iii) and (iv).

You may only accept a Form W-8BEN-E or Form W-8IMY with Part II completed if the entity shown in Part II is an FFI that is a branch of the entity identified in Part II, line 1, and the branch is receiving a withholdable payment, or if the entity shown in Part II is a disregarded entity that is identified in Part I, line 3, as receiving the payment. If you receive a Form W-8BEN-E or Form W-8IMY from a branch (other than a U.S. branch) or disregarded entity described in the preceding sentence that is receiving a payment associated with the form, you must verify the GIIN of the branch (unless the branch is treated as a nonparticipating FFI) or disregarded entity that is provided in Part II against the published IRS FFI list and not that of the entity identified in Part I, line 1. In such a case, you may accept the form without a GIIN on line 9a (for Form W-8BEN-E) or line 9 (for Form W-8IMY). If you receive a Form W-8BEN-E from a U.S. branch, the branch may provide the GIIN of any other branch of the FFI (including the GIIN for the FFI's residence country). A U.S. branch providing a Form W-8IMY is not required to provide a GIIN.

### Presumption Rules

If you do not receive a valid Form W-8 or Form W-9 that you may rely upon under the due diligence requirements, or cannot otherwise determine whether a payment should be treated as made to a U.S. or foreign person, you must apply the presumption rules provided in the Regulations under sections 1441, 1446, 1471, 6045, and 6049. If the presumption rules are applied to treat a person as a foreign person, the 30% withholding rate applies and cannot be reduced (for example, no treaty rate). You may not rely on the presumption rules if you have actual knowledge that a higher withholding rate is applicable. If you determine that you are making a withholdable payment to an entity and cannot reliably associate the payment with a Form W-8 or other permitted documentation that is valid for chapter 4 purposes, you are required to treat the entity payee as a nonparticipating FFI.

### When To Request a New Form W-8

Request a new Form W-8:

- Before the expiration of the validity period of an existing Form W-8 (when applicable);
- If the existing form does not support a claim of reduced rate or is incomplete with respect to any claim made on the form (such as may result, for example, from a new regulatory requirement relevant to the Form W-8); or
- If you know or have reason to know of a change in circumstances that makes any information on the current form unreliable or incorrect for purposes of chapter 3 or 4 (to the extent applicable) based on the claims made on the form.

**Example.** A foreign individual investor opens an account with a broker to purchase U.S. Treasury bonds and provides Form W-8BEN to obtain the portfolio interest exemption. The investor does not complete Part II of Form

W-8BEN because he or she is not claiming treaty benefits. Later, the investor purchases U.S. stock and claims treaty benefits on dividend income. The withholding agent must obtain a new Form W-8BEN at that time that provides the information required in Part II to be able to withhold based on the treaty claim and not at the 30% withholding tax rate.

### Changes in circumstances for chapter 4 purposes.

For chapter 4 purposes, a change in circumstances generally occurs when there is a change in a person's chapter 4 status. You must treat a Form W-8 as invalid when you know or have reason to know of a change in circumstances that affects the correctness of the form. However, you may continue to treat an FFI as having the same chapter 4 status that it had prior to the change in circumstances until the earlier of 90 days from the date of the change or the date that new documentation is obtained.

You are not considered to have reason to know of a change in circumstances if an FFI's chapter 4 status changes solely because the jurisdiction where the FFI is resident, organized, or located is treated as having an IGA in effect or if the jurisdiction had a Model 2 IGA in effect and is later treated as having a Model 1 IGA in effect. If such change in circumstances occurs, the FFI may provide you with oral or written confirmation (including by email) of its new chapter 4 status rather than providing a new Form W-8, and you must retain a record of this confirmation.

If an FFI is resident, organized, or located in a jurisdiction that is treated as having an IGA in effect, and the jurisdiction's status on the Treasury Department's IGA list (located at [www.treasury.gov/resource-center/tax-policy/treaties/pages/FATCA.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/pages/FATCA.aspx)) is later updated to indicate that it is no longer treated as having an IGA in effect, you will have reason to know of a change in circumstances with respect to the FFI's chapter 4 status on the date that the jurisdiction ceases to be treated as having an IGA in effect. See [Announcement 2016-27](#), 2016-33 I.R.B. 238. If such change in circumstances occurs, the FFI may provide you with oral or written confirmation (including by email) of its new chapter 4 status rather than providing a new Form W-8, and you must retain a record of this confirmation.

### Period of Validity

Generally, a Form W-8 is valid from the date signed until the last day of the third succeeding calendar year unless a change in circumstances occurs that makes any information on the form incorrect. For example, a Form W-8BEN signed on September 30, 2018, generally remains valid through December 31, 2021. However, under certain conditions a Form W-8 will be valid indefinitely unless there has been a change in circumstances. For example, a Form W-8BEN and documentary evidence supporting an individual's claim of foreign status (other than the portion of the form making a claim for treaty benefits) are indefinitely valid if the form and documentary evidence are provided within 30 days of each other. A Form W-8BEN-E and documentary evidence supporting an entity's claim of foreign status (other than the portion of the form making a claim for



treaty benefits) that are received by a withholding agent before the validity period of either the form or the documentary evidence would otherwise expire are indefinitely valid. A Form W-8IMY is valid indefinitely as described in this paragraph, but see [Notes for Validating Form W-8IMY](#), later, for the validity period for a Form W-8IMY provided by a QDD. For further information on the period of validity for a Form W-8 for chapter 3 purposes, see Regulations section 1.1441-1(e)(4)(ii), and for chapter 4 purposes, see Regulations section 1.1471-3(c)(6)(ii).

### Forms Received That Are Not Dated or That Contain Inconsequential Errors or Omissions

If a Form W-8 is valid except that the person providing the form has not dated the form, you may date the form from the day you receive it and measure the validity period from that date. Generally, you may treat a withholding certificate as valid if it contains an error or omission that is inconsequential and you have sufficient documentation on file to supplement the missing information. However, a failure to establish an entity type or make a required certification is not inconsequential. For example, if an entity receiving a withholdable payment selects a certified deemed-compliant FFI status on line 5 of Form W-8BEN-E but does not complete the corresponding required certifications in Part V, the form is invalid for chapter 4 purposes. On the other hand, if you receive a Form W-8 for which the person signing the form does not also print a name before the signature when required on the form, you are not required to treat the form as incomplete if you have documentation or information supporting the identity of the person signing the form. An abbreviation of a country of residence on Form W-8BEN is an inconsequential error if it is an ambiguous abbreviation. For further information about withholding certificates that contain inconsequential errors, see Regulations sections 1.1441-1(b)(7)(iv) for chapter 3 purposes and 1.1471-3(c)(7)(i) for chapter 4 purposes.

### Foreign TINs

If you are a U.S. office or branch of a depository institution, custodial institution, investment entity, or specified insurance company (each as defined in Regulations section 1.1471-5(e)) documenting an account holder (as defined in Regulations section 1.1471-5(a)(3)) of an account that is a financial account (as defined in Regulations section 1.1471-5(b)) you must obtain the account holder's TIN for its jurisdiction of tax residence (foreign TIN) on a Form W-8 that is a beneficial owner withholding certificate in order for the form to be valid for a payment of U.S. source income reportable on Form 1042-S (as determined before the application of this requirement), unless:

- The account holder is resident of a jurisdiction that is not listed in section 3 of [Revenue Procedure 2017-46](#), 2017-43 I.R.B. 372, which may be further updated in future published guidance;
- The account holder is resident in a jurisdiction that has been identified by the IRS on a list of jurisdictions for which withholding agents are not required to obtain foreign TINs;

- The account holder is a government, international organization, foreign central bank of issue, or resident of a U.S. territory; or
- You obtain a reasonable explanation for why the account holder has not been issued a foreign TIN.

A reasonable explanation that an account holder does not have a foreign TIN must address why the account holder was not issued a foreign TIN only to the extent provided in the instructions for the applicable Form W-8. If an account holder provides an explanation other than the one described in the instructions for the applicable Form W-8, you must determine whether the explanation is reasonable. You may accept an explanation that is written in the line on the form for a foreign TIN, in the margins of the form, or on a separate attached statement associated with the form. If the account holder writes the explanation on the line for foreign TINs or in the margins of the form, the account holder may shorten it to "not legally required".

See [Notice 2017-46](#) for transitional rules for withholding agents to obtain foreign TINs for accounts documented with otherwise valid Forms W-8 that were signed before January 1, 2018. See also [Notice 2017-46](#) for the standards of knowledge (including when there is a change in circumstances) with respect to the foreign TIN requirement. See [Notice 2018-20](#) for additional information on the IRS list of jurisdictions for which withholding agents are not required to obtain foreign TINs.

### Alternative Certifications Under an Applicable IGA

If you are an FFI subject to a Model 1 or Model 2 IGA using Form W-8BEN-E or Form W-8IMY to document account holders pursuant to the due diligence requirements of Annex I of an applicable IGA, you may request alternative certifications from your account holders in accordance with the requirements of, and definitions applicable to, the IGA instead of the certifications on Form W-8BEN-E or W-8IMY. You should provide those certifications to account holders from whom you request a Form W-8BEN-E or W-8IMY, and the account holder should attach the completed certification to the Form W-8BEN-E or W-8IMY in lieu of completing a certification otherwise required. In such a case, you must provide a written statement to the account holder stating that you have provided the alternative certification to meet your due diligence requirements under an applicable IGA and you must associate the certification with the Form W-8BEN-E or W-8IMY.

If you are a withholding agent (including an FFI), you may also request and rely upon an alternative certification from an entity account holder to establish that the account holder is a NFFE (rather than a financial institution) under an applicable IGA. An entity providing such a certification will still be required, however, to provide its chapter 4 status (that is, the type of NFFE) in Part I, line 5, as determined under the regulations if you are a withholding agent other than an FFI documenting an account holder under Annex 1 of an applicable IGA. For example, if you are a U.S. withholding agent that receives a Form W-8BEN-E or W-8IMY from an entity account holder certifying to its status as a passive NFFE, you may request a written certification that the entity is not a

financial institution as defined under the IGA applicable to the entity and document it under the regulations by obtaining the NFFE's certification of its chapter 4 status in Part I, line 5. In the case of an FFI documenting an account holder under Annex 1 of an applicable IGA however, a nonprofit organization treated as an active NFFE under the Annex may provide an FFI with an alternative certification that it is an NFFE that qualifies as a nonprofit organization under an applicable IGA. In such a case, the nonprofit organization will not be required to check a box in Part I, line 5, and the FFI may treat the entity as an excepted NFFE.

If you receive an alternative certification under an applicable IGA described in the preceding paragraphs, you may rely on such certification unless you know or have reason to know the certification is incorrect.

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## Rules for Specific Types of Forms W-8

### Form W-8BEN

You should request Form W-8BEN from any foreign individual for the purposes described previously in these instructions (that is, if you are making a payment subject to chapter 3 withholding or a withholdable payment; if you are a partnership documenting a partner for purposes of section 1446; if a payee claims foreign status for purposes of domestic information reporting and backup withholding; or if you are an FFI using this form to document an account for purposes of chapter 4).

### Notes for Validating Form W-8BEN

**Line 6 (Foreign TIN).** If you do not obtain a foreign TIN (or a reasonable explanation for why the account holder has not been issued a foreign TIN) on line 6 (or on a separate statement) when required (see [Foreign TINs](#), earlier), you must treat the form as invalid for payments of U.S. source income reportable on Form 1042-S (as determined before the application of this requirement).

**Line 8 (Date of birth).** If you are a U.S. office or branch of a depository institution, custodial institution, investment entity, or specified insurance company (each as defined in Regulations section 1.1471-5(e)) documenting an individual account holder (as defined in Regulations section 1.1471-5(a)(3)) of an account that is a financial account (as defined in Regulations section 1.1471-5(b)), you must obtain the individual account holder's date of birth on the Form W-8BEN in order for the form to not be invalid for a payment of U.S. source income reportable on Form 1042-S (as determined before the application of this requirement). If the individual's date of birth is not provided on the Form W-8BEN, the form is not invalid if you otherwise have the date of birth in your account files for the account holder or you obtain the date of birth on a written statement (including a written statement transmitted by email) from the account holder and associate the written statement with the Form W-8BEN. See [Notice 2017-46](#) for transitional rules for withholding agents to obtain dates of birth for accounts documented with otherwise valid Forms W-8 that were signed before January 1, 2018.

**Line 10 (Special rates and conditions).** If the beneficial owner is required to explain the additional conditions in the treaty that it meets to be eligible for the rate of withholding on line 10, you may accept a brief explanation for this purpose. You may accept a treaty claim without this explanation 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.

### Form W-8BEN-E

You should request Form W-8BEN-E from any foreign entity for the purposes described previously in these instructions for Form W-8BEN or if the payee is to establish that certain income from notional principal contracts is not effectively connected with the conduct of a U.S. trade or business (for reporting on Form 1042-S). See Regulations section 1.1441-4.

### Notes for Validating Form W-8BEN-E

**Part I, Line 4 (Chapter 3 status).** If you receive a Form W-8BEN-E from an entity that indicates in Part I, line 4, that it is a disregarded entity, partnership, simple trust, or grantor trust, and the entity has checked "No" in Part I, line 4 (regarding the entity's claim of treaty benefits), you should not accept the Form W-8BEN-E if the form is used with respect to reportable amounts or withholdable payments. In such a case, you should request the entity complete a Form W-8IMY if the entity is a partnership, simple trust, or grantor trust, or have the owner of a disregarded entity complete the appropriate Form W-8. If you are an FFI documenting an entity account holder solely for chapter 4 purposes (that is, you are not required to document the payee for purposes of withholding or domestic information reporting), the entity does not need to provide a chapter 3 status on line 4 of the form.

**Part I, Line 9b (Foreign TIN).** If you do not obtain a foreign TIN (or a reasonable explanation for why the account holder has not been issued a foreign TIN) on line 9b (or on a separate statement) when required (see [Foreign TINs](#), earlier), you must treat the form as invalid for payments of U.S. source income reportable on Form 1042-S (as determined before the application of this requirement).

**Part II (Disregarded Entity or Branch Receiving Payment).** If you are making payments to multiple branches/disregarded entities that would be completing Part II, and the Part I information for each branch/disregarded entity is the same, instead of obtaining separate Forms W-8BEN-E with respect to each branch/disregarded entity, you may accept a single Form W-8BEN-E with a separate schedule attached that includes all of the information required by Part II for each branch/disregarded entity and you are able to allocate each payment to each branch/disregarded entity associated with the form. See [Requirements for Obtaining and Verifying a Global Intermediary Identification Number \(GIIN\)](#), earlier, for when a GIIN is required when Part II is completed.

**Part III (Claim of Tax Treaty Benefits), Line 14(b).** For a Form W-8BEN-E obtained on or after January 1, 2017,

an entity claiming a reduced rate of withholding under an income tax treaty that contains a limitation on benefits article must identify the limitation on benefits provision that it satisfies by checking one of the boxes in line 14(b). In general, the entity is only required to check one box, even if it satisfies more than one provision. If the applicable treaty has no limitation on benefits article, the entity must check the box for "Other" and enter "N/A" in the line provided. You may rely on the entity's claim in line 14(b) unless you have actual knowledge that the claim is incorrect.

**Part III, Line 15 (Special rates and conditions).** If the beneficial owner is required to explain the additional conditions in the treaty that it meets to be eligible for the rate of withholding on line 15, you may accept a brief explanation. You may accept a treaty claim without this explanation 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.

**Part IX, Line 24 (Owner-documented FFI).** You may accept this certificate and treat an entity as an owner-documented FFI only if you are a designated withholding agent under the chapter 4 regulations. Also, an owner-documented FFI that is a nonreporting IGA FFI must check "owner-documented FFI" (and not "nonreporting IGA FFI") in line 5 and complete Part X. You may accept a Form W-8BEN-E from an entity claiming status as an owner-documented FFI that does not check box 24d in Part X regardless of whether you know that the entity is a trust that has one or more contingent beneficiaries.

### Form W-8ECI

You should request Form W-8ECI from any foreign person or organization to which you are making a payment if it is the beneficial owner of the income (or an entity engaged in a U.S. trade or business submitting the form on behalf of its owners, partners, or beneficiaries) and claims that the income is effectively connected with the conduct of a trade or business in the United States. However, if you are a partnership, you should request a Form W-8BEN or W-8BEN-E (as applicable) from a foreign partner that is allocated income that is effectively connected with the conduct of the partnership's trade or business in the United States. Nevertheless, a foreign partner that has made an election under section 871(d) or section 882(d) must provide that election to the partnership along with a Form W-8ECI.

If you receive a Form W-8ECI without a U.S. TIN entered on line 7, you may not treat the income as effectively connected with a U.S. trade or business and you must apply the appropriate presumption rules. If you receive a Form W-8ECI without a foreign TIN (or a reasonable explanation for why the account holder has not been issued a foreign TIN) on line 8 (or on a separate statement) when required (see [Foreign TINs](#), earlier), you must treat the form as invalid for payments of U.S. source income reportable on Form 1042-S (as determined before the application of this requirement).

Your receipt of Form W-8ECI serves as a representation by the payee or beneficial owner that the

items of income identified on line 11 are effectively connected with the conduct of a trade or business within the United States. Therefore, if a beneficial owner provides you with a Form W-8ECI, you may treat all of the U.S. source income identified on line 11 paid to that beneficial owner as effectively connected with the conduct of a trade or business within the United States and not as a withholdable payment for purposes of chapter 4. Accordingly, a chapter 4 status is not required for a payee who provides a valid Form W-8ECI unless you are an FFI requesting a Form W-8ECI from an account holder for purposes of your chapter 4 due diligence requirements.

If you pay items of income that are not identified on line 11 by the beneficial owner as effectively connected with the conduct of a trade or business within the United States, generally you are required to obtain another type of Form W-8 from the beneficial owner.

Generally, you may not treat an amount as income effectively connected with the conduct of a trade or business within the United States unless the beneficial owner gives you a valid Form W-8ECI. However, there are exceptions (described below) for income paid on notional principal contracts and payments made to certain U.S. branches.

**Notional principal contracts reportable on Form 1042-S.** Withholding at a 30% rate is not required on amounts paid under the terms of a notional principal contract whether or not a Form W-8ECI is provided (except when a payment made under such contract is U.S. source income, such as a dividend equivalent amount under section 871(m)). However, if the income is effectively connected with the conduct of a U.S. trade or business, it is reportable by you on Form 1042-S (regardless of whether the payment is U.S. source income). You must treat income as effectively connected with the conduct of a U.S. trade or business, even if a Form W-8ECI has not been received, if the income is paid to a qualified business unit of a foreign person located in the United States or if the income is paid to a qualified business unit of a foreign person located outside the United States and you know, or have reason to know, that the payment is income effectively connected with the conduct of a U.S. trade or business. However, a payment is not treated as income effectively connected with the conduct of a U.S. trade or business if the payee provides a Form W-8BEN-E representing that the payment is not income effectively connected with a U.S. trade or business or makes a representation in a master agreement that governs the transactions in notional principal contracts between the parties (for example, an International Swaps and Derivatives Association agreement), or in the confirmation on the particular notional principal contract transaction, that the payee is a U.S. person or a non-U.S. branch of a foreign person.

**Payments to certain U.S. branches treated as effectively connected income.** If you make a payment to a U.S. branch of a foreign bank or insurance company that does not provide a withholding certificate but has provided an EIN, the payment is presumed to be effectively connected with the conduct of a trade or business within the United States even if the foreign person (or its U.S. branch) does not give you a Form W-8ECI. If you do not

obtain a Form W-8ECI or the U.S. branch's EIN, the income paid cannot be treated as income effectively connected with a U.S. trade or business.

### **Form W-8EXP**

You should request Form W-8EXP from any foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession to which you are making a payment of an amount subject to chapter 3 withholding if such person is claiming an exemption from withholding under sections 1441, 1442, and 1443 pursuant to section 115(2), 501(c), 892, or 895, or claiming a rate of withholding under section 1443(b). Except as provided below, you should request Form W-8EXP from a person claiming an exemption from withholding under chapter 4 as an exempt beneficial owner or tax-exempt organization under section 501(c) or that is claiming any other chapter 4 status shown on the form when also claiming a chapter 3 status described in the preceding sentence. In certain cases, a GIIN may be required based on the chapter 4 status claimed on the form. See the [Requirements for Obtaining and Verifying a Global Intermediary Identification Number \(GIINs\)](#), earlier.

If you are an FFI documenting an account holder that is a tax-exempt organization or exempt beneficial owner (each as defined for chapter 4 purposes) to which you do not pay amounts subject to withholding under chapter 3, you may require that the account holder complete Form W-8BEN-E (rather than Form W-8EXP) to establish its status for chapter 4 purposes.

A Form W-8EXP submitted by a foreign person that is a partner in a partnership for purposes of withholding under sections 1441 through 1443 will also establish that partner's foreign status for purposes of section 1446. However, except as provided in Regulations section 1.1446-3(c)(3) (regarding certain tax-exempt organizations described in section 501(c)), the submission of Form W-8EXP will have no effect on whether the partner is subject to withholding under section 1446.

You may treat a payee as an international organization without requiring a Form W-8EXP if the payee is designated as an international organization by an executive order (pursuant to 22 U.S.C. 288 through 288(f)) and other facts surrounding the payment reasonably indicate that the beneficial owner of the payment is an international organization. With regard to amounts derived from bankers' acceptances for chapter 3 purposes, you may treat a payee as a foreign central bank of issue without requiring a Form W-8EXP if the name of the payee and other facts surrounding the payment reasonably indicate that the beneficial owner of the payment is a foreign central bank of issue.

A U.S. TIN is required if the beneficial owner is claiming an exemption or reduced rate of withholding based solely on a claim of tax-exempt status under section 501(c) or private foundation status. However, a U.S. TIN is not required from a foreign private foundation that is subject to the 4% excise tax on gross investment income (under section 4948(a)) that would be exempt from withholding except for section 4948(a) (for example, portfolio interest).

If you receive a Form W-8EXP without a foreign TIN (or a reasonable explanation for why the account holder has not been issued a foreign TIN) on line 8b (or on a separate statement) when required (see [Foreign TINs](#), earlier), you must treat the form as invalid for payments of U.S. source income reportable on Form 1042-S (as determined before the application of this requirement).

### **Form W-8IMY**

You should request Form W-8IMY from any entity that is a QI (including a QI acting as a QDD), nonqualified intermediary (including certain U.S. branches and territory financial institutions), a withholding foreign partnership (WP), a withholding foreign trust (WT), or a flow-through entity to which you make a withholdable payment or pay a reportable amount. A flow-through entity includes a foreign partnership (other than a WP), a foreign simple or grantor trust (other than a WT), and, for any payments for which a treaty benefit is claimed, any entity to the extent it is treated as fiscally transparent under the laws of the treaty jurisdiction, as provided in section 894 and the regulations thereunder (without regard to whether it is fiscally transparent under the laws of the United States). Before January 1, 2020, Form W-8IMY may also be provided by an entity to claim chapter 3 status as a qualified securities lender (QSL) with respect to payments of U.S. source substitute dividends and may be relied upon regardless of whether the QSL acts as an intermediary with respect to substitute dividends associated with the form. You may accept a Form W-8IMY from an individual acting as an agent or intermediary (as appropriately amended to account for individual status), but you are not required to obtain such form if you are able to associate payments you make to the person(s) for whom the individual acts.

You may accept multiple Forms W-8IMY from an intermediary that is acting in multiple capacities (for example, as a QI for one account but a nonqualified intermediary or QDD for another account). However, a QI may provide you with a single Form W-8IMY that covers more than one category of QI shown on the form provided that it properly identifies to you the accounts and/or transactions on a withholding statement. You may accept a single Form W-8IMY for multiple branches of the entity providing the form if the information in Part I is the same for each branch and a separate schedule is attached that includes all of the Part II information on each branch and sufficient information to associate the payments with each branch.

The chapter 4 status of an intermediary or flow-through entity is required on Part I of the form if the form is associated with a withholdable payment. Part II must be completed when a withholdable payment is made to a branch or disregarded entity described in Part II of the form.

Generally, for purposes of both chapters 3 and 4, except to the extent otherwise provided in the Regulations under sections 1441 or 1471, a Form W-8IMY must be associated with a withholding statement and withholding certificates (or documentary evidence, where permitted) for the beneficial owners. Generally, the withholding statement must allocate the payment to each payee (or

pool of payees, where permitted, as described later), provide the rate of withholding for each payee (or pool of payees), and provide certain identification information on each payee that is not included in a pool. See Regulations section 1.1441-1(e)(3)(iv)(C)(3) for the allowance for a withholding agent to accept an alternative withholding statement from a nonqualified intermediary (which also applies to a flow-through entity).

If you are a participating FFI or registered deemed-compliant FFI, you may also request Form W-8IMY from an intermediary or flow-through entity that is an account holder to establish its chapter 4 status or status under an applicable IGA even when no payments subject to withholding or domestic information reporting are made to the account. In such a case, a withholding statement is not required.

### Notes for Validating Form W-8IMY

**QIs, WPs, and WTs (in general).** A QI, WP, or WT acting in its capacity as such must provide the EIN that was issued to the entity in such capacity (that is, its QI-EIN, WP-EIN, or WT-EIN) on Form W-8IMY and not any other EIN it may have in its nonqualified intermediary, nonwithholding foreign partnership, or nonwithholding foreign trust capacity. Because status as a QI, WP, or WT for a financial institution is limited to certain classes of FFIs, if you are making a withholdable payment to a QI, WP, or WT that is a financial institution, you must verify that the QI, WP, or WT certifies its status as one of the permitted classes in Regulations sections 1.1441-1(e)(5)(ii) (for a QI), 1.1441-5(c)(2)(ii) (for a WP), or 1.1441-5(e)(5)(v) (for a WT) and provides its GIIN (except in the case of certain foreign central banks of issue and retirement funds).

If a QI checks line 15b of Part III of the form to certify that it assumes primary Form 1099 reporting and backup withholding responsibility, you may accept the form even if you do not know if there are any U.S. accounts receiving reportable payments at the time of the certification. If a QI does not check line 15b or 15c of Part III of the form, you must confirm that the QI is not receiving payments for U.S. accounts that are reportable on Form 1099, and the QI must provide an updated Form W-8IMY or must provide a withholding statement if it allocates payments to such accounts for which it does not assume primary withholding responsibility. A QI may check line 15e of Part III of the form to indicate that it allocates a portion of the payment to a chapter 4 withholding rate pool of U.S. payees that includes account holders of another intermediary or flow-through entity even if the withholding statement does not show any intermediaries or flow-through entities at the time the certification is provided. However, a QI is not required to check line 15e of Part III of the form until it provides a withholding statement identifying an intermediary or flow-through entity that receives a payment allocated to a chapter 4 withholding rate pool of U.S. payees.

**QIs acting as QDDs.** You should only accept a Form W-8IMY from a QI acting as a QDD to the extent you are making payments with respect to potential section 871(m) transactions or underlying securities to the QDD when the entity claims QDD status in Part III of the form. A QDD

must indicate its entity classification on line 16b of the form. If you are making such payment that is an amount subject to chapter 3 withholding to a QI that is acting as a QDD and the QDD is claiming treaty benefits applicable to the status identified on line 16b on the payment, you may treat the Form W-8IMY as a beneficial owner withholding certificate and provide such benefits if the QDD provides a statement associated to the Form W-8IMY that includes the necessary information with respect to the treaty claim required in Part III of Form W-8BEN-E. In such case, the portion of the certificate making a claim for treaty benefits is valid until the end of the third calendar year following the year in which the Form W-8IMY is signed (unless a change in circumstances occurs sooner), and the validation rules for a treaty claim apply. A QDD may instead provide a separate Form W-8BEN-E to make the treaty claim. You may otherwise treat a Form W-8IMY provided by a QDD (other than a flow-through entity or disregarded entity) as a beneficial owner withholding certificate for establishing foreign status of the QDD for a payment of U.S. source FDAP income (as long as the QDD provides its foreign TIN (when required) on a QDD withholding statement or a separate statement). A QDD that is receiving payments that it beneficially owns that are not covered by its QI agreement should provide the appropriate Form W-8 based on its status (and not Form W-8IMY). The QDD must provide to you a withholding statement to identify the home office or branch that is treated as the owner for U.S. income tax purposes and, in certain circumstances (described in the instructions for Form W-8IMY), the QDD's foreign TIN (or a reasonable explanation for why it has not been issued a foreign TIN, if required). Notwithstanding the preceding sentence, you are not required to obtain a QDD withholding statement if the branch or home office of the QDD is identified on the form and the form is provided only for payments beneficially owned by the QDD (and a foreign TIN is provided when required). See [Foreign TINs](#), earlier, for when you must treat the form as invalid if a foreign TIN or reasonable explanation is not provided.

**QIs assuming withholding on payments of substitute interest.** If a QI represents its status as a QI on a Form W-8IMY with respect to payments of interest and substitute interest and checks line 15g of Part III of the form, you may treat the QI as assuming withholding for payments of interest and substitute interest it receives from you in connection with a sale-repurchase or similar agreement, a securities lending transaction, or collateral that the QI holds in connection with its activities as a dealer in securities.

**QSLs.** If you make payment of a U.S. source substitute dividend to a QSL (prior to January 1, 2020), the QSL is required to provide its U.S. TIN. If you make a payment to a QSL (prior to January 1, 2020) that is a withholdable payment, you must collect a Form W-8IMY that includes the QSL's chapter 4 status and GIIN (as applicable) to avoid withholding under chapter 4. A QSL that is a QI should check line 15f of Part III of the form and a QSL that is a nonqualified intermediary should check line 17d of Part IV of the form. You may not associate a Form W-8IMY from a QSL with a payment of a substitute dividend on or after January 1, 2020, and you should obtain a revised withholding certificate.

For information on transition rules for 2018 and 2019 for withholding agents to apply with respect to QSLs, see [Notice 2018-05](#).

**U.S. branches.** If you make a payment to a U.S. branch of a foreign bank or insurance company that represents that it is acting as an intermediary and has agreed to be treated as a U.S. person, you are not required to obtain the GIIN or chapter 4 status of the entity, but you must obtain the U.S. branch's EIN. If you make a withholdable payment after June 30, 2017, to a U.S. branch of an FFI that is acting as an intermediary and that does not agree to be treated as a U.S. person, the branch must provide its EIN (but does not need to provide a GIIN or chapter 4 status) and certify that the branch is applying the rules described in Regulations section 1.1471-4(d)(2)(iii)(C) by checking the box on line 19c in Part VI of the form. If you do not obtain the certification from a U.S. branch described in the preceding sentence, you must treat the branch as a nonparticipating FFI and withhold under chapter 4 on withholdable payments made to the branch. You are not required to treat as invalid a Form W-8IMY from an account holder that completes Part VI of the form (to the extent required) but does not complete Part II of the form.

**Territory financial institutions acting as intermediaries.** If you make a payment to a territory financial institution acting as an intermediary, you must obtain the territory financial institution's EIN if it agrees to be treated as a U.S. person for chapters 3 and 4. You are not required to obtain a GIIN from a territory financial institution.

**Participating FFIs and registered deemed-compliant FFIs that are flow-through entities or acting as intermediaries.** If a participating FFI or registered deemed-compliant FFI that is an intermediary or flow-through entity provides you with a withholding statement and documentation for its account holders or payees, you are not required to verify the information on the account holders or payees provided in the documentation for chapter 4 purposes unless the information in the documentation is facially incorrect, and you are not required to obtain additional documentation for an account holder or payee in addition to the withholding certificate unless you are obtaining the documentation for purposes of chapter 3 or 61, or unless you know that the documentation review conducted by the participating FFI or registered deemed-compliant FFI was not adequate for purposes of chapter 4. See Regulations section 1.1441-7(b)(10) for the due diligence requirements for indirect account holders for purposes of chapter 3 and see Regulations section 1.1471-3(e)(4)(vi)(B) for standards that apply in such case to determine whether chapter 4 withholding applies. You may rely on documentation that does not include a chapter 4 status for an account holder of an intermediary or flow-through entity that is an FFI when the withholding statement provided by such entity indicates that the payment is made to an account excluded as a financial account under Regulations section 1.1471-5(b)(2).

An intermediary or flow-through entity that is a participating FFI or registered deemed-compliant FFI may provide a status for chapter 4 purposes found under the

requirements of (and documentation or information that is publicly available that determines the chapter 4 status of the payee permitted under) an applicable IGA for an account holder, and you may rely upon such status and documentation, provided that you have the information necessary to report on Form 1042-S. Additionally, see [Alternative Certifications Under an Applicable IGA](#), earlier, for further details on alternative certifications.

In general, if you make a withholdable payment to an intermediary or flow-through entity that is a participating FFI or registered deemed-compliant FFI, the FFI may provide an FFI withholding statement that allocates a portion of the payment to a chapter 4 withholding rate pool. If an intermediary provides with its Form W-8IMY an FFI withholding statement that allocates a portion of the payment to a chapter 4 withholding rate pool of U.S. payees, the FFI must provide a chapter 4 status on line 5. If the intermediary described in the preceding sentence is a nonqualified intermediary, it must provide the certification required in Part IV with respect to its compliance with the requirements of Regulations section 1.6049-4(c)(4) (or similar requirements under chapter 61 for a payment other than interest). If the intermediary is a QI, it must certify that it meets the requirements of Regulations section 1.6049-4(c)(4)(iii) and, to the extent the U.S. payees are account holders of an intermediary or flow-through entity receiving a payment from the QI, the QI has obtained or will obtain documentation sufficient to establish each such intermediary or flow-through entity status as a participating FFI, registered deemed-compliant FFI, or FFI that is a QI. An allocation of a payment shown on a withholding statement and made on or after April 1, 2017, to a nonqualified intermediary, nonwithholding foreign partnership, or nonwithholding foreign trust of an amount subject to chapter 3 withholding to a chapter 4 withholding rate pool of U.S. payees must identify the payees consistent with the description in Regulations section 1.1471-3(c)(3)(iii)(B)(2)(iii) (describing account holders of an FFI that is a non-U.S. payor that are not subject to withholding under chapter 3 or 4 or under section 3406, and that are holders of U.S. accounts reported by the FFI under its FATCA requirements as a participating FFI or registered deemed-compliant FFI).

**Section 1446 requirements.** You should request Form W-8IMY for purposes of section 1446 only from a foreign upper-tier partnership or foreign grantor trust. Generally, for purposes of section 1446, the Form W-8IMY submitted by these entities is used to transmit the forms of the owners of these entities. The other forms should be accompanied with the information necessary to reliably associate your effectively connected partnership items with the upper-tier partners, in the case of a foreign upper-tier partnership, and the grantor or other owner, in the case of a foreign grantor trust. Then you must look through these entities to the beneficial owners when determining your section 1446 tax obligation. A domestic upper-tier partnership may also provide you this information. Under those circumstances you may, but are not required to, pay the section 1446 withholding tax of the foreign partners of the domestic upper-tier partnership. See Regulations section 1.1446-5.

## Requirements for Hybrid and Reverse Hybrid Entities

A hybrid entity is an entity that is treated as fiscally transparent under the Code but is not treated as fiscally transparent under the tax laws of a country with which the United States has an income tax treaty.

If you are making a payment to a foreign hybrid entity that is making a claim for treaty benefits on its own behalf, the hybrid entity should provide a Form W-8BEN-E to claim treaty benefits. If the hybrid entity is a flow-through entity (not a disregarded entity) claiming treaty benefits on its own behalf on a payment that is a withholdable payment, it should also provide you a Form W-8IMY (including its chapter 4 status) along with a withholding statement (if required) establishing the chapter 4 status of each of its partners or owners to determine whether withholding applies to any portion of the payment. Allocation information is not required on this withholding statement unless one or more partners or owners are subject to chapter 4 withholding. If the hybrid entity is a disregarded entity claiming treaty benefits on a payment that is a withholdable payment, unless the disregarded entity is treated as the payee for chapter 4 purposes and has its own GIIN, the single owner should provide a Form W-8BEN-E or Form W-8BEN (as applicable) to you along with the Form W-8BEN-E for the hybrid entity. Line 10 of the Form W-8BEN-E may be used by the hybrid entity to associate the Forms W-8.

A foreign reverse hybrid entity is an entity that is a corporation for U.S. tax purposes but is fiscally transparent under the tax laws of a country with which the United States has an income tax treaty. If a foreign reverse hybrid entity is receiving a payment for which the entity is claiming a reduced rate of withholding for its owners, you must obtain from the entity a Form W-8IMY (including its chapter 4 status if the payment is a withholdable payment) along with a withholding statement and documentation for each owner for which the entity claims treaty benefits. If a foreign reverse hybrid entity is receiving a withholdable payment and is not claiming treaty benefits on behalf of any of its owners, you should obtain only a Form W-8BEN-E from the entity to establish its chapter 4 status.

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## Substitute Forms W-8 for Payments of Reportable Amounts and Withholdable Payments

You may develop and use your own Form W-8 (a substitute form) for chapters 3 and 4 purposes if its content is substantially similar to the IRS's official Form W-8 (to the extent required by these instructions), it satisfies certain certification requirements, and it includes a signature under a penalties of perjury statement that is identical to the one stated on the official form. You may develop and use a substitute form that is in a foreign language provided that you make an English translation of the form and its contents available to the IRS upon request. You may combine multiple Forms W-8 into a single substitute form.

A form that satisfies these substitute forms requirements may be treated as a similar agreed form for purposes of an applicable IGA unless the partner jurisdiction declines such treatment.

A substitute form does not need to contain all of the provisions contained on the official form, so long as it contains those provisions that are relevant to the transaction for which it is furnished. You may omit the chapter 4 certifications on your substitute form if such certifications are not required based on the payments made to the payees. If you are an FFI documenting the chapter 4 status of your account holders under your chapter 4 requirements or an applicable IGA, however, you may not omit the chapter 4 certifications. If you are making a withholdable payment, you may choose to provide a substitute form that does not include all of the chapter 4 statuses provided on the Form W-8, but the substitute form must include any chapter 4 status for which withholding may apply.

You may incorporate a substitute Form W-8 into other business forms you customarily use, such as account signature cards, provided the required certifications are clearly set forth. However, you may not:

1. Use a substitute form that requires the payee, by signing, to agree to provisions unrelated to the required certifications; or
2. Imply that a person may be subject to 30% withholding or backup withholding unless that person agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-8 is valid only if it contains the same penalties of perjury statement and certifications as the official forms and the required signature. However, if the substitute form is contained in some other business form, the words "information on this form" may be modified to refer to that portion of the business form containing the substitute form information. The design of the substitute form must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained in the form.

## Content of Substitute Form

**Substitute Form W-8BEN.** The substitute Form W-8BEN must contain all of the information required in Part I, lines 1 through 8. The certifications in Part II must be included in a substitute form only if treaty benefits are claimed, and then only to the extent that the certifications are required. For example, Form W-8BEN, line 10 (special rates and conditions), is not required if the form is being requested from an individual receiving a payment of U.S. source dividends from stocks that are actively traded on an established securities market. The substitute Form W-8BEN must include a statement that if the person providing the form is a resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to the jurisdiction of residence.

The substitute form must contain the penalties of perjury statement identical to the statement on the official Form W-8BEN. Additionally, if the substitute form is

incorporated into other business forms, the following statement must be presented in the same manner as the penalties of perjury statement and must appear immediately above the single signature line: “The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. individual and, if applicable, obtain a reduced rate of withholding.”

**Substitute Form W-8BEN-E.** The substitute Form W-8BEN-E must contain all of the information required in Part I, lines 1 through 6, and lines 8 and 9 if a U.S. or foreign TIN or a GIIN is required. See however, [Substitute Forms W-8 for Payments of Reportable Amounts and Withholdable Payments](#), earlier, for when you may omit a chapter 4 certification on a substitute Form W-8. The certifications in Part II must be included in a substitute form if you are making a withholdable payment to a disregarded entity or a branch that must be reported in Part II. The certifications in Part III must be included only if treaty benefits are claimed, and then only to the extent that the certifications are required. See [Alternative Certifications Under an Applicable IGA](#), earlier, in these instructions, for circumstances in which the chapter 4 certifications may be replaced with alternative certifications.

If the substitute form is incorporated into other business forms, the following statement must be presented in the same manner as the penalties of perjury statement and must appear immediately above the single signature line: “The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.”

**Substitute Form W-8ECI.** The substitute Form W-8ECI must contain all of the information required in Part I other than line 9. The certifications in Part II of Form W-8ECI must be included in a substitute form.

If the substitute form is incorporated into other business forms, the following statement must be presented in the same manner as the penalties of perjury statement and must appear immediately above the single signature line: “The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and that the income for which this form is provided is effectively connected with the conduct of a trade or business within the United States.”

**Substitute Form W-8EXP.** The substitute Form W-8EXP must contain all of the information required in Part I, lines 1 through 5, line 7 (if a U.S. TIN is required), and line 8. See however, [Substitute Forms W-8 for Payments of Reportable Amounts and Withholdable Payments](#), earlier, for when you may omit a chapter 4 certification on a substitute Form W-8. The substitute Form W-8EXP must also contain all of the statements and certifications contained in Parts II and III, as applicable, with respect to the purpose for which the form is provided, but a specific statement or certification needs to be included (in its entirety) only if it is relevant to the type of entity providing

the form. For example, if a withholding agent is documenting a beneficial owner that is a foreign government for purposes of both chapters 3 and 4, the withholding agent may use a substitute Form W-8EXP that contains the required information in Part I, plus the required statements and certifications from Parts II and III that are related to foreign governments, and does not need to include the statements and certifications for other types of entities that would otherwise be providing the Form W-8EXP.

If the substitute form is incorporated into other business forms, the following statement must be presented in the same manner as the penalties of perjury statement and must appear immediately above the single signature line: “The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession, and your chapter 4 status (if required).”

**Substitute Form W-8IMY.** The substitute Form W-8IMY must contain all of the information required in Part I, lines 1 through 6, line 8 (if a U.S. TIN is required), and line 9 (if a GIIN is required). See however, [Substitute Forms W-8 for Payments of Reportable Amounts and Withholdable Payments](#), earlier, for when you may omit a chapter 4 certification on a substitute Form W-8. The information required in Part II must be included in a substitute form if you are making a withholdable payment to a disregarded entity that has its own GIIN or a branch (including a branch that is a disregarded entity that does not have its own GIIN) operating in a jurisdiction other than the jurisdiction of residence of the entity named in Part I of the form. The substitute Form W-8IMY must also contain all of the statements and certifications relevant to chapter 3 contained in Parts III through VIII if you are making a payment subject to withholding under chapter 3 and the statements and certifications relevant to the chapter 4 status contained in Parts IX through XXVIII for the intermediary or flow-through entity providing the form if you are making a withholdable payment or if you are an FFI documenting your account holders for purposes of chapter 4 or an applicable IGA. For example, if the only intermediaries to which a U.S. withholding agent makes payments are qualified intermediaries that are participating FFIs, the withholding agent may use a substitute Form W-8IMY that contains only the required information from Part I (including line 9 to collect the intermediaries’ GIINs), plus the statements and certifications from Part III. A substitute Form W-8IMY must also incorporate the same attachments as the official form (such as a withholding statement and beneficial owner documentation, to the extent otherwise required). You may also include any information in a substitute Form W-8IMY, or require any information to be associated with the form, that is reasonably related to your obligation to withhold and correctly report payments.

If the substitute form is incorporated into other business forms, the following statement must be presented in the same manner as the penalties of perjury statement and must appear immediately above the single signature line:



“The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish: (1) your status as a qualified intermediary, a nonqualified intermediary, a specific type of U.S. branch, a withholding foreign partnership, a withholding foreign trust, a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust; (2) your chapter 4 status; and/or (3) prior to January 1, 2020, your status as a qualified securities lender.”

### **Non-IRS Form for Individuals Not Receiving Reportable Amounts**

If you are an FFI documenting an account holder that is an individual and you are not making a payment of a reportable amount to such account holder, you may use a non-IRS form rather than a substitute Form W-8BEN. The form must include the name and address of the individual that is the payee or beneficial owner, all countries in which the individual is resident for tax purposes, the individual's country of birth, a taxpayer identification number, if any, for each country of residence, and the individual's date of

birth. The form may also request other information required for purposes of tax or anti-money laundering (AML) due diligence in the United States or in other countries. A form that satisfies these requirements may be treated as a similar agreed form for purposes of an applicable IGA unless the partner jurisdiction declines such treatment.

Generally, a non-IRS form for individuals must contain a signed and dated certification made under penalties of perjury that the information provided on the form is accurate and will be updated by the individual within 30 days of a change in circumstances that causes the form to become incorrect. However, the signed certification provided on a form need not be signed under penalties of perjury if the form is accompanied by documentary evidence that supports the individual's claim of foreign status. Such documentary evidence may be the same documentary evidence that is used to support foreign status in the case of a payee whose account has U.S. indicia as described in Regulations sections 1.1471-3(e) and 1.1471-4(c)(4)(i)(A).

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

► For use by individuals. Entities must use Form W-8BEN-E.  
► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) 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 if:**

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

**Instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**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). <b>Do not use a P.O. box or in-care-of address.</b>			
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)	

**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 of the income tax treaty 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 and paragraph \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**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 for chapter 4 purposes,
- 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,
- 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. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**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)

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**Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States**

▶ Section references are to the Internal Revenue Code.

▶ Go to [www.irs.gov/FormW8ECI](http://www.irs.gov/FormW8ECI) for instructions and the latest information.

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

**Note:** Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business. See instructions.

**Do not use this form for:**

**Instead, use Form:**

- A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN or W-8BEN-E
- 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(s) 115(2), 501(c), 892, 895, or 1443(b) . . . . . W-8EXP

**Note:** These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.

- A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States) . . . . . W-8BEN-E or W-8IMY
- A person acting as an intermediary . . . . . W-8IMY

**Note:** See instructions for additional exceptions.

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

<b>1</b> Name of individual or 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 payments (if applicable)

**4** Type of entity (check the appropriate box):

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

**5** 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
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**6** Business address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state, and ZIP code

<b>7</b> U.S. taxpayer identification number (required—see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	<b>8</b> Foreign tax identifying number
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<b>9</b> Reference number(s) (see instructions)	<b>10</b> Date of birth (MM-DD-YYYY)
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**11** Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Part II Certification**

**Sign Here**

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 beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States,
- The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year, **and**
- The beneficial owner is not a U.S. person.

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

Signature of beneficial owner (or individual authorized to sign for the beneficial owner)	Print name	Date (MM-DD-YYYY)
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I certify that I have the capacity to sign for the person identified on line 1 of this form.

Form **W-8BEN-E**

(Rev. July 2017)  
Department of the Treasury  
Internal Revenue Service

**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.

OMB No. 1545-1621

**Do NOT use this form for:**

- 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 U.S. (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**

**Instead use Form:**

**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																																						
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)																																							
<b>4</b> Chapter 3 Status (entity type) (Must check one box only): <table style="width:100%; border:none;"> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Estate</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> International organization</td> </tr> </table> <p>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. <span style="float:right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p>		<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"/> Estate	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Government	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization																										
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Complete Part XV.</td> </tr> <tr> <td><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.</td> <td><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</td> </tr> <tr> <td><input type="checkbox"/> Sponsored FFI. Complete Part IV.</td> <td><input type="checkbox"/> Territory financial institution. Complete Part XVII.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</td> <td><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</td> <td><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</td> <td><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</td> <td><input type="checkbox"/> 501(c) organization. Complete Part XXI.</td> </tr> <tr> <td><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</td> <td><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</td> </tr> <tr> <td><input type="checkbox"/> Owner-documented FFI. Complete Part X.</td> <td><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</td> </tr> <tr> <td><input type="checkbox"/> Restricted distributor. Complete Part XI.</td> <td><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Active NFFE. Complete Part XXV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Direct reporting NFFE.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Account that is not a financial account.</td> </tr> </table>		<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"/> Nonreporting IGA FFI. 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<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).																																							
City or town, state or province. Include postal code where appropriate.	Country																																						
<b>7</b> Mailing address (if different from above)																																							
City or town, state or province. Include postal code where appropriate.	Country																																						
<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> GIIN	<b>b</b> Foreign TIN																																					
<b>10</b> 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"/> 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.



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## Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting

(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

- ▶ Go to [www.irs.gov/FormW8EXP](http://www.irs.gov/FormW8EXP) for instructions and the latest information.
- ▶ Section references are to the Internal Revenue Code.
- ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

- A foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) . . . . . W-8BEN-E or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN or W-8BEN-E
- A foreign partnership or a foreign trust . . . . . W-8BEN-E or W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI
- A person acting as an intermediary . . . . . W-8IMY

**Instead, use Form:**

**Part I Identification of Beneficial Owner**

1 Name of organization		2 Country of incorporation or organization	
<b>3</b> Type of entity	<input type="checkbox"/> Foreign government <input type="checkbox"/> International organization <input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign)	<input type="checkbox"/> Foreign tax-exempt organization <input type="checkbox"/> Foreign private foundation <input type="checkbox"/> Government of a U.S. possession	
<b>4</b> Chapter 4 Status (FATCA status):			
<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). <input type="checkbox"/> Nonreporting IGA FFI. Complete Part III. <input type="checkbox"/> Territory financial institution. Complete Part III. <input type="checkbox"/> International organization.			
<input type="checkbox"/> Foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue. Complete Part III. <input type="checkbox"/> Exempt retirement plan of foreign government. Complete Part III. <input type="checkbox"/> 501(c) organization. Complete Part III. <input type="checkbox"/> Passive NFFE. Complete Part III. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part III.			
<b>5</b> Permanent address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address (other than a registered address).</b>			
City or town, state or province. Include postal code where appropriate.			Country
<b>6</b> Mailing address (if different from above).			
City or town, state or province. Include postal or ZIP code where appropriate.			Country
<b>7</b> U.S. TIN, if required (see instructions)	<b>8a</b> GIIN	<b>b</b> Foreign TIN (see instructions)	
<b>9</b> Reference number(s) (see instructions)			

**Part II Qualification Statement for Chapter 3 Status**

**10 For a foreign government:**

a  I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.

**Check box 10b or box 10c, whichever applies.**

b  The entity identified in Part I is an integral part of the government of \_\_\_\_\_.

c  The entity identified in Part I is a controlled entity of the government of \_\_\_\_\_.

**11 For an international organization:**

I certify that:

- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18), **and**
- The payments are within the scope of the exemption granted by section 892.

**12 For a foreign central bank of issue (not wholly owned by the foreign sovereign):**

I certify that:

- The entity identified in Part I is a foreign central bank of issue,
- The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, **and**
- The payments are within the scope of the exemption granted by section 895.

**Part II Qualification Statement for Chapter 3 Status (continued)****13 For a foreign tax-exempt organization, including foreign private foundations:**

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, attach a statement identifying the amounts.

**Check either box 13a or box 13b.**

- a**  I certify that the entity identified in Part I has been issued a determination letter by the IRS dated \_\_\_\_\_ that is currently in effect and that concludes that it is an exempt organization described in section 501(c).
- b**  I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

**For section 501(c)(3) organizations only, check either box 13c or box 13d.**

- c**  If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).
- d**  If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.
- 14 For a government of a U.S. possession:**  
 I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

**Part III Qualification Statement for Chapter 4 Status (if required)****15 For a nonreporting IGA FFI:**

- 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 \_\_\_\_\_;
  - Is treated as a \_\_\_\_\_ under the provisions of the applicable IGA (see instructions); **and**
  - If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN: \_\_\_\_\_.

**16 For a territory financial institution:**

- 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.

**17 For a foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue:**

- 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)).

**18 For an exempt retirement plan of a foreign government:**

- 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 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 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.

**19 For a 501(c) organization:**

- I certify that the entity identified in Part I is an entity described in section 501(c) but is not an insurance company described in section 501(c)(15).

**20 For a passive NFFE:**

- a**  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).
- Check box 20b or 20c, whichever applies.**
- b**  I further certify that the entity identified in Part I has no substantial U.S. owners, **or**
- c**  I further certify that the entity identified in Part I has provided a statement including the name, address, and TIN of each substantial U.S. owner of the NFFE (see instructions).

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

- I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 21.



**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:

- The organization for which I am signing is the beneficial owner of the income and other payments to which this form relates,
- The beneficial owner is not a U.S. person,
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, **and**
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

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

**Sign Here** ▶

Signature of authorized official	Print name	Date (MM-DD-YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.



**Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting**

▶ Section references are to the Internal Revenue Code.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/FormW8IMY](http://www.irs.gov/FormW8IMY) 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:**

- A beneficial owner solely claiming foreign status or treaty benefits (other than a qualified intermediary (QI) acting as a qualified derivatives dealer (QDD)) . . . . . W-8BEN or W-8BEN-E
- A hybrid entity claiming treaty benefits on its own behalf (other than a QI acting as a QDD) . . . . . W-8BEN-E
- A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI
- A disregarded entity with a single foreign owner that is the beneficial owner (other than a QI acting as a QDD) of the income to which this form relates. Instead, the single foreign owner should use . . . . . W-8BEN, W-8ECI, or W-8BEN-E
- 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(s) 115(2), 501(c), 892, 895, or 1443(b) . . . . . W-8EXP
- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign person documenting itself for purposes of section 6050W . . . . . W-8BEN, W-8BEN-E, or W-8ECI

**Part I Identification of Entity**

1 Name of organization that is acting as intermediary	2 Country of incorporation or organization
---	--

3 Name of disregarded entity (if applicable), see instructions

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

<input type="checkbox"/> QI (including a QDD). Complete Part III. <input type="checkbox"/> Nonqualified intermediary. Complete Part IV. <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> U.S. branch. Complete Part VI. <input type="checkbox"/> Withholding foreign partnership. Complete Part VII.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII. <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.
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5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) (Must check one box only.):

<input type="checkbox"/> Nonparticipating foreign financial institution (FFI) (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). Complete Part IX (if applicable). <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 XIX). <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> Sponsored FFI (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part XII. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part XV.	<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part XVI. <input type="checkbox"/> Owner-documented FFI. Complete Part XI. <input type="checkbox"/> Restricted distributor. Complete Part XVII. <input type="checkbox"/> Foreign central bank of issue. Complete Part XVIII. <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XIX. <input type="checkbox"/> Exempt retirement plans. Complete Part XX. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XXI. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XXII. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXIII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIV. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXV. <input type="checkbox"/> Active NFFE. Complete Part XXVI. <input type="checkbox"/> Passive NFFE. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
---	--

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
---	---------

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
---	---------

8 U.S. taxpayer identification number, if required ▶

QI-EIN       WP-EIN       WT-EIN       EIN

9 GIIN (if applicable)

10 Reference number(s) (see instructions)

**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. Do not complete Part II for QDD branches. 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 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) ▶

### Chapter 3 Status Certifications

**Part III Qualified Intermediary**

**All Qualified Intermediaries**

**14**  I certify that the entity identified in Part I (or branch, if relevant):

• Is a QI with respect to the accounts identified on line 10 or in a withholding statement associated with this form (as required) that is one or more of the following:

(i) not acting for its own account;

(ii) a QDD receiving payments on underlying securities and/or potential section 871(m) transactions;

(iii) a QI assuming primary withholding responsibility for payments of substitute interest, as permitted by the QI Agreement.

• Has provided or will provide a withholding statement (as required) for purposes of chapters 3 and 4 that is subject to the certifications made on this form.

**Qualified Intermediaries not Acting as Qualified Derivatives Dealers (check all that apply)**

**15a**  I certify that the entity identified in Part I of this form assumes primary withholding responsibility for purposes of chapters 3 and 4 for each account identified on a withholding statement attached to this form (or, if no withholding statement is attached to this form, for all accounts).

**b**  I certify that the entity identified in Part I of this form assumes primary Form 1099 reporting and backup withholding responsibility or reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting for each account identified on a withholding statement attached to this form (or, if no withholding statement is attached to this form, for all accounts).

**c**  I certify that the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.

**d**  (Complete only to the extent the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.) If the entity identified in Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form, I certify that the entity meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in such a withholding rate pool.

**e**  (Complete only to the extent the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.) If the entity identified in Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form, to the extent the U.S. payees are account holders of an intermediary or flow-through entity receiving a payment from the entity, I certify that the entity has obtained, or will obtain, documentation sufficient to establish each such intermediary or flow-through entity status as a participating FFI, registered deemed-compliant FFI, or FFI that is a QI.

**f**  I certify that the entity identified in Part I of this form is acting as a qualified securities lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

**g**  I certify that the entity identified in Part I of this form assumes primary withholding responsibility for purposes of chapters 3 and 4 and primary Form 1099 reporting and backup withholding responsibility for all payments of substitute interest associated with this form, as permitted by the QI Agreement.

**Qualified Derivatives Dealers**

**16a**  I certify that each QDD identified in Part I of this form or on a withholding statement associated with this form meets the requirements to act as a QDD and assumes primary withholding and reporting responsibilities under chapters 3, 4, and 61 and section 3406 with respect to any payments it makes with respect to potential section 871(m) transactions.

**b** Entity classification of QDD:

Corporation

Partnership

Disregarded Entity

**Part IV Nonqualified Intermediary****Check all that apply.**

- 17a**  (All nonqualified intermediaries and QIs that are not acting in their capacity as such check here.) I certify that the entity identified in Part I of this form is not acting as a qualified intermediary with respect to each account(s) for which this form is provided and is not acting for its own account.
- b**  I certify that the entity identified in Part I of this form is using this form to transmit withholding certificates and/or other documentation and has provided, or will provide, a withholding statement, as required.
- c**  I certify that the entity identified in Part I of this form meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.
- d**  I certify that the entity identified in Part I of this form is acting as a qualified securities lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

**Part V Territory Financial Institution**

- 18a**  I certify that the entity identified in Part I is a financial institution (other than an investment entity that is not also a depository institution, custodial institution, or specified insurance company) that is incorporated or organized under the laws of a possession of the United States.

**Check box 18b or 18c, whichever applies.**

- b**  I further certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person for purposes of chapters 3 and 4 with respect to any payments associated with this withholding certificate.
- c**  I further certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom it receives a payment; **and**
  - Has provided or will provide a withholding statement, as required.

**Part VI Certain U.S. Branches**

- 19a**  I certify that the entity identified in Part I is receiving payments that are not effectively connected with the conduct of a trade or business in the United States.

**Check box 19b or 19c, whichever applies.**

- b**  I certify that the entity identified in Part I is a U.S. branch of a foreign bank or insurance company described in Regulations section 1.1441-1(b)(2)(iv)(A) that is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this withholding certificate.
- c**  I certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom the branch receives a payment;
  - Has provided or will provide a withholding statement, as required; **and**
  - In the case of a withholdable payment, is applying the rules described in Regulations section 1.1471-4(d)(2)(iii)(C).

**Part VII Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)**

- 20**  I certify that the entity identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with the terms of its WP or WT agreement.

**Part VIII Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust****Check all that apply.**

- 21a**  I certify that the entity identified in Part I:
- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and is providing this form for payments that are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States; **and**
  - Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.
- b**  I certify that the entity identified in Part I is a foreign partnership that is a partner in a lower-tier partnership and is providing this Form W-8IMY for purposes of section 1446.

## Chapter 4 Status Certifications

### Part IX Nonparticipating FFI with Exempt Beneficial Owners

**22**  I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners.

### Part X Sponsored FFI

**23a** Name of sponsoring entity: ► \_\_\_\_\_

#### Check box 23b or 23c, whichever applies.

- b**  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.
- c**  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 XI Owner-Documented FFI

**Note:** This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.

- 24a**  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 affiliated with an entity (other than an FFI that is also treated as an owner-documented FFI) 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; **and**
  - Does not maintain a financial account for any nonparticipating FFI.

#### 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 (including any applicable owner documentation) 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), chapter 4 status, and type of documentation provided (if required) 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.
- c**  I certify that the FFI identified in Part I:
- Has provided, or will provide, an auditor's letter, signed no more than 4 years prior to 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 and Form W-9, with applicable waivers, as described in Regulations section 1.1471-3(d)(6)(iv).

**Part XII Certified Deemed-Compliant Nonregistering Local Bank**

- 25  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 an FFI, other than an FFI 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 XII.

**Part XIII Certified Deemed-Compliant FFI With Only Low-Value Accounts**

- 26  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 FFI's entire expanded affiliated group, if any, has more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

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

- 27a Name of sponsoring entity: ► \_\_\_\_\_
- b  I certify that the FFI 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 27a; **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 that owns 100% of the equity interests in the FFI identified in Part I and is itself a sponsored FFI).

**Part XV Certified Deemed-Compliant Limited Life Debt Investment Entity**

- 28  I certify that the FFI 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 XVI Certain Investment Entities That Do Not Maintain Financial Accounts**

- 29  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 XVII Restricted Distributor**

- 30a  (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 a 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.

**Part XVII Restricted Distributor** *(continued)***Check box 30b or 30c, 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 securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs, or will transfer the securities to a distributor that is a participating FFI, reporting Model 1 FFI, or reporting Model 2 FFI.

**Part XVIII Foreign Central Bank of Issue**

- 31**  I certify that the entity identified in Part I is treated as the beneficial owner of the payment solely for purposes of chapter 4 under Regulations section 1.1471-6(d)(4).

**Part XIX Nonreporting IGA FFI**

- 32**  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); **and**
  - If you are a trustee documented trust or sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ The trustee is:  U.S.  Foreign

**Part XX Exempt Retirement Plans****Check box 33a, b, c, d, e, or f, whichever applies.**

- 33a**  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;
  - 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, or 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.
- 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.

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

- 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, 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 XXI Excepted Nonfinancial Group Entity**

- 34**  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 XXII Excepted Nonfinancial Start-Up Company**

- 35**  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; **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 XXIII Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 36**  I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan for reorganization, or filed for bankruptcy on the following date: \_\_\_\_\_;
  - Has not been engaged during the past 5 years 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 provided, 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 XXIV 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 \_\_\_\_\_.
- 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 XXV 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;
  - 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; **and**
  - 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; **and**
    - (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.



**Part XXVI 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 the instructions for the definition of passive income.

**Part XXVII Passive NFFE**40  I certify that the entity identified in Part I:

- Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being 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 in such security, partnership interest, commodity, notional principal contract, insurance contract, or annuity contract); **and**
- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required.

**Part XXVIII Sponsored Direct Reporting NFFE**

41 Name of sponsoring entity: ► \_\_\_\_\_

42  I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 41.**Part XXIX 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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

**Sign Here** ►\_\_\_\_\_  
Signature of authorized official\_\_\_\_\_  
Print Name\_\_\_\_\_  
Date (MM-DD-YYYY)