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 interest in such a partnership from a no
 must withhold a tax equal to 10% of the
 on the disposition unless an exception
 applies. T.D. 9926, published on Nove
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Instructions for Form W-8BEN-E (Rev. October 2021)

Certificate of Status of Beneficial Owner for
 United States Tax Withholding and Reporting (Entities)

Line 14, claim of tax treaty benefits
 for this line have been updated to inclu
 required by entities that are resident in
 that has entered into an income tax tre
 States that does not contain a limitation
 article.

Line 15, special rates and condition
 for this line have been updated to inclu
 required by entities claiming treaty ben
 profits or gains not attributable to a per
 establishment, including for a foreign p
 gain subject to tax under section 864(c)
 transfer of an interest in a partnership a
 subjected to withholding under section
 transfer.

Electronic signature. These instruct
 updated to include additional guidance
 final regulations issued under chapter
 concerning the use of electronic signa
 certificates. See [Certification](#) in *Part X*.
 Regulations section 1.1441-1(e)(4)(i)(E)

Reminder

Note. If you are a resident in a FATCA
 (that is, a Model 1 IGA jurisdiction with
 tax account information may be provid
 jurisdiction of residence.

General Instructions

For definitions of terms used throug
 instructions, see [Definitions](#), later.

Purpose of Form

This form is used by foreign entities to
 statuses for purposes of chapter 3 and
 as for certain other Code provisions as
 these instructions.

New Line 9c. New line 9c, "FTIN not l

Foreign persons are subject to U.S.
 a foreign person and a recipient of a re
 benefit for purposes of reporting and
 interest (including certain original is

- Dividends;
 - Rents;
 - Royalties;
 - Premiums;
 - Annuities;
 - Compensation for, or in expectation of, services performed;
 - Substitute payments in a securities lending transaction;
- or
- Other fixed or determinable annual or periodical gains, profits, or income.

This tax is imposed on the gross amount paid and is generally collected by withholding under section 1441 or 1442 on that amount. A payment is considered to have been made whether it is made directly to the beneficial owner or to another person, such as an intermediary, agent, or partnership, for the benefit of the beneficial owner.

Section 1446(a) requires a partnership conducting a trade or business in the United States to withhold tax on a foreign partner's allocable share of the partnership's effectively connected taxable income. In addition, section 1446(f) generally requires a transferee of a partnership interest (or a broker in the case of a transfer of a PTP interest) to withhold on the amount realized from the transfer when any portion of the gain from the transfer is treated as effectively connected gain under section 864(c) (8). Generally, a foreign person that is a partner in a partnership that submits a Form W-8BEN-E for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446(a) or (f) as well. However, in some cases the documentation requirements of sections 1441 and 1442 do not match the documentation requirements of section 1446(a) or (f). See Regulations sections 1.1446-1 through 1.1446-6 (for documentation requirements under section 1446(a)) and Regulations sections 1.1446(f)-2 and 1.1446(f)-4 (for documentation requirements under section 1446(f)).

A withholding agent or payer of the income may rely on a properly completed Form W-8BEN-E to treat a payment associated with the Form W-8BEN-E as a payment to a foreign person who beneficially owns the amounts paid. If applicable, the withholding agent may rely on the Form W-8BEN-E to apply a reduced rate of, or exemption from, withholding. If you receive certain types of income, you must provide Form W-8BEN-E to:

- Claim that you are the beneficial owner of the income for which Form W-8BEN-E is being provided or a partner in a partnership subject to section 1446; and
- If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty.

You may also use Form W-8BEN-E to identify income from a notional principal contract that is not effectively connected with the conduct of a trade or business in the United States to establish the exception to reporting such income on Form 1042-S. See Regulations section 1.1461-1(c)(2)(ii)(F).

Form W-8BEN-E may also be used to claim an exemption from withholding for portfolio interest pursuant to section 881(c). The portfolio interest exemption does

not apply to payments of interest for which the recipient is a 10 percent shareholder of the payer or to payments of interest received by a controlled foreign corporation from a related person. See sections 881(c)(3) and 881(c)(5). A future version of this form may require that persons receiving interest payments to which this form relates identify any obligation with respect to which they have one of these prohibited relationships.

You may also be required to submit Form W-8BEN-E to claim an exception from domestic information reporting on Form 1099 and backup withholding (at the backup withholding rate under section 3406) for certain types of income. Such income includes:

- Broker proceeds.
- Short-term (183 days or less) original issue discount (short-term OID).
- Bank deposit interest
- Foreign source interest, dividends, rents, or royalties.

Provide Form W-8BEN-E to the withholding agent or payer before income is paid or credited to you. Failure to provide a Form W-8BEN-E when requested may lead to withholding at a 30% rate or the backup withholding rate in certain cases when you receive a payment to which backup withholding applies.

In addition to the requirements of chapter 3, chapter 4 requires withholding agents to identify the chapter 4 status of entities that are payees receiving withholdable payments. A withholding agent may request this Form W-8BEN-E to establish your chapter 4 status and avoid withholding at a 30% rate on such payments.

Chapter 4 also requires participating FFIs and certain registered deemed-compliant FFIs to document their entity account holders in order to determine their chapter 4 statuses regardless of whether withholding applies to any payments made to the entities. If you are an entity maintaining an account with an FFI, the FFI may request that you provide this Form W-8BEN-E in order to document your chapter 4 status.

Additional information. For additional information and instructions for the withholding agent, see the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Who Must Provide Form W-8BEN-E

You must give Form W-8BEN-E to the withholding agent or payer if you are a foreign entity receiving a withholdable payment from a withholding agent, receiving a payment subject to chapter 3 withholding, or if you are an entity maintaining an account with an FFI requesting this form.

- You must provide Form W-8BEN-E to the 6050Y (b) issuer (as defined under Regulations section 1.6050Y-1(a)(8)(iii)), to establish your foreign status if you are a foreign entity (other than a partnership, simple trust or grantor trust) that is the seller of a life insurance contract under section 6050Y (b) (excluding a payment of effectively connected income). See Regulations section 1.6050Y-3.
- You must also provide Form W-8BEN-E to the payor (as defined under Regulations section 1.6050Y-1(a)(11)), to establish your foreign status if you are an entity receiving a payment of reportable death benefits for

purposes of section 6050Y (b) (other than a foreign partnership or a grantor or simple trust receiving a payment of reportable death benefits or a payment of effectively connected income that is subject to chapter 3 withholding). See Regulations section 1.6050Y -4.

Do not use Form W-8BEN-E. Do not use Form W-8BEN-E if:

- You are a U.S. person (including U.S. citizens, resident aliens, and entities treated as U.S. persons, such as a corporation organized under the law of a state). Instead, use Form W-9, Request for Taxpayer Identification Number and Certification.
- You are a foreign insurance company that has made an election under section 953(d) to be treated as a U.S. person. Instead, provide a withholding agent with Form W-9 to certify to your U.S. status even if you are considered an FFI for purposes of chapter 4.
- You are a nonresident alien individual. Instead, use Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals), or Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, as applicable.
- You are a disregarded entity, branch, or flow-through entity for U.S. tax purposes. However, you may use this form if you are a disregarded entity or flow-through entity using this form either solely to document your chapter 4 status (because you hold an account with an FFI) or, if you are a disregarded entity or a partnership, to claim treaty benefits because you are a hybrid entity liable to tax as a resident for treaty purposes. See [Hybrid Entity Making a Claim of Treaty Benefits](#) under *Special Instructions*, later. A flow-through entity may also use this form for purposes of documenting itself as a participating payee for purposes of section 6050W. If you are a disregarded entity with a single owner or branch of an FFI, the single owner, if such owner is a foreign person, should provide Form W-8BEN or Form W-8BEN-E (as appropriate). If the single owner is a U.S. person, a Form W-9 should be provided. If you are a partnership, you should provide a Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.
- You are acting as an intermediary (that is, acting not for your own account, but for the account of others as an agent, nominee, or custodian), a qualified intermediary (including a qualified intermediary acting as a qualified derivatives dealer), or a qualified securities lender (QSL). Instead, provide Form W-8IMY.
- You are receiving income that is effectively connected with the conduct of a trade or business in the United States, unless it is allocable to you through a partnership. Instead, provide 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. If any of the income for which you have provided a Form W-8BEN-E becomes effectively connected, this is a change in circumstances and the Form W-8BEN-E is no longer valid.
- You are filing for 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 115(2), 501(c), 892, 895, or 1443(b). Instead, provide Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting, to certify to your exemption and identify your chapter 4 status. However, you should provide Form W-8BEN-E if you are claiming treaty benefits, and you may provide this form if you are only claiming you are a foreign person exempt from backup withholding or documenting your chapter 4 status. For example, a foreign tax-exempt organization under section 501(c) receiving royalty income that is not exempt because it is taxable as unrelated business income but that is eligible for a reduced rate of withholding under a royalty article of a tax treaty should provide Form W-8BEN-E. You should use Form W-8ECI if you are receiving effectively connected income (for example, income from commercial activities that is not exempt under an applicable section of the Code).

- You are a foreign reverse hybrid entity transmitting documentation provided by your interest holders to claim treaty benefits on their behalf. Instead, provide Form W-8IMY. A foreign reverse hybrid entity also may not use this form to attempt to claim treaty benefits on its own behalf. See [Foreign Reverse Hybrid Entities](#), later.
- You are a withholding foreign partnership or a withholding foreign trust within the meaning of sections 1441 through 1443 and the accompanying regulations. Instead, provide Form W-8IMY.
- You are a foreign partnership or foreign grantor trust providing documentation for purposes of section 1446(a). Instead, provide Form W-8IMY and accompanying documentation.

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• If you own the income with one or more other persons, the income will be treated by the withholding agent as owned by a foreign person that is a beneficial owner of a payment only if Form W-8BEN or W-8BEN-E (or other applicable document) is provided by each of the owners. An account will be treated as a U.S. account for chapter 4 purposes by an FFI requesting this form if any of the account holders is a specified U.S. person or a U.S.-owned foreign entity (unless the account is otherwise excepted from U.S. account status for chapter 4 purposes).

Change in circumstances. If a change in circumstances makes any information on the Form W-8BEN-E you have submitted incorrect for purposes of either chapter 3 or chapter 4, you must notify the withholding agent or financial institution maintaining your account within 30 days of the change in circumstances by providing the documentation required in Regulations section 1.1471-3(c)(6)(ii)(E)(2). See Regulations sections 1.1441-1(e)(4)(ii)(D) for the definition of change in circumstances for purposes of chapter 3, and 1.1471-3(c)(6)(ii)(E) for purposes of chapter 4.

With respect to an FFI claiming a chapter 4 status under an applicable IGA, a change in circumstances includes when the jurisdiction where the FFI is organized or resident (or the jurisdiction identified in Part II of the form) was included on the list of jurisdictions treated as having an intergovernmental agreement in effect and is removed from that list or when the FATCA status of the jurisdiction changes (for example, from Model 2 to Model 1). The list of agreements is maintained at www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx.

Expiration of Form W-8BEN-E. Generally, a Form W-8BEN-E will remain valid for purposes of both chapters

foreign simple trust or foreign grantor trust) is the trust itself.

Generally, for purposes of section 1446(a) or (f), the

be treated as a nonparticipating FFI) that fails to comply with a request by an FFI maintaining the account for

financial account under Regulations section 1.1471-5(b)(2), check the "Account that is not a financial account" box on line 5.

Line 6. Enter the permanent residence address of the entity identified on line 1. Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are giving Form W-8BEN-E to claim a reduced rate of, or exemption from, withholding under an income tax treaty, you must determine residency in the manner required by the treaty. Do not show the address of a financial institution (unless you are a financial institution providing your own address), a post office box, or an address used solely for mailing purposes unless it is the only address you use and it appears in your organizational documents (that is, your registered address). If you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.

Line 7. Enter your mailing address only if it is different from the address on line 6.

Line 8. Enter your U.S. employer identification number (EIN). An EIN is a U.S. taxpayer identification number (TIN) for entities. If you do not have a U.S. EIN, apply for one on Form SS-4, Application for Employer Identification Number, if you are required to obtain a U.S. TIN.

A partner in a partnership conducting a trade or business in the United States will likely be allocated effectively connected taxable income. In addition, if the partner transfers an interest in such a partnership, the partner may be subject to tax under section 864(c)(8) on the transfer. As in either case the partner is considered engaged in a U.S. trade or business because it is a partner in a partnership engaged in a U.S. trade or business, the partner is required to file a U.S. federal income tax return and must have a TIN, which the partner is required to provide on this form.

You must also provide a U.S. TIN if you are:

- Claiming an exemption from withholding under section 871(f) for certain annuities received under qualified plans, or
- Claiming benefits under an income tax treaty and have not provided a FTIN on line 9b.

However, a TIN is not required to be shown in order to claim treaty benefits on the following items of income:

- Dividends and interest from stocks and debt obligations that are actively traded;
- Dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund);
- Dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were upon issuance) publicly offered and are registered with the SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.

See Regulations section 1.1441-1(e)(4)(vii) for other circumstances when you are required to provide a U.S. TIN for an amount subject to chapter 3 withholding.

TIP If you need an EIN, you are encouraged to apply for one online instead of submitting a paper Form SS-4. For more information, visit [IRS.gov/EIN](https://www.irs.gov/EIN).

Line 9a. If you are a participating FFI, registered deemed-compliant FFI (including a sponsored FFI described in the Treasury regulations), reporting Model 1 FFI, reporting Model 2 FFI, direct reporting NFFE, trustee of a trustee-documented trust that is a foreign person providing this form for the trust, or sponsored direct reporting NFFE, you are required to enter your GIIN (with regard to your country of residence) on line 9a. If you are a trustee of a trustee-documented trust and you are a foreign person, you should provide the GIIN that you received when you registered as a participating FFI or reporting Model 1 FFI. If your branch is receiving the payment and is required to be identified in Part II, you are not required to provide a GIIN on line 9a. Instead, provide the GIIN of your branch (if applicable) on line 13.

You must provide your GIIN on line 9 if you are a nonreporting IGA FFI that is (1) treated as registered deemed-compliant under Annex II to an applicable Model 2 IGA or (2) a registered deemed-compliant FFI under Regulations section 1.1471-5(f)(1).

TIP If you are in the process of registering with the IRS as a participating FFI, registered deemed-compliant FFI (including a sponsored FFI), reporting Model 1 FFI, reporting Model 2 FFI, direct reporting NFFE, sponsored direct reporting NFFE, or nonreporting IGA FFI but have not received a GIIN, you may complete this line by writing "applied for." However, the person requesting this form from you must receive and verify your GIIN within 90 days.

Line 9b. If you are providing this Form W-8BEN-E to document yourself as an account holder with respect to a financial account (as defined in Regulations section 1.1471-5(b)) that you hold at a U.S. office of a financial institution (including a U.S. branch of an FFI) and you receive U.S. source income reportable on Form 1042-S associated with this form, you must provide on line 9b the FTIN issued to you by the jurisdiction in which you are a tax resident identified on line 6 unless:

- You properly identified yourself as a government (including a controlled entity that is a foreign government under section 892), central bank of issue, or international organization on line 4;
- You are a resident of a U.S. territory; or
- Your jurisdiction of residence is identified on the List of Jurisdictions That Do Not Issue Foreign TINs at [IRS.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins](https://www.irs.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins).

You also do not need to provide an FTIN on line 9b if you meet the requirement for checking the box on line 9c.

In addition, if you are not using this form to document a financial account described above, you may provide the FTIN issued to you by your jurisdiction of tax residence on line 9b for purposes of claiming treaty benefits (rather than providing a U.S. TIN on line 8, if required).

TIP Lines 9a and 9b should accommodate the GIIN or foreign TIN, as appropriate. You may need to use a smaller font when completing the form. If the

GIIN or FTIN does not fit in the space provided, you may provide a GIIN or FTIN that is indicated and clearly identified somewhere else on the form, or on a separate attached sheet, as long as the GIIN or FTIN is clearly identified as being furnished with respect to line 9a or 9b, respectively. For example, a handwritten GIIN located just outside of line 9a with a corresponding arrow pointing to line 9a is a properly provided GIIN for this purpose.

Line 9c. You may check the box in this line 9c if you are an account holder as described for purposes of line 9b and you are not legally required to obtain an FTIN from your jurisdiction of residence (including if the jurisdiction does not issue FTINs). By checking this box you will be treated as having provided an explanation for not providing an FTIN on line 9b. If you wish to provide a further (or other) explanation why you are not required to provide an FTIN on line 9b, you may do so in the margins of this form or on a separate statement attached to this form.

Line 10. This line may be used by you or by the withholding agent or FFI to include any referencing information that is useful to the withholding agent to document the beneficial owner. For example, withholding agents who are required to associate the Form W-8BEN-E with a particular Form W-8IMY may want to use line 10 for a referencing number or code that will make the association clear. You may also want to use line 10 to include the number of the account for which you are providing the form. If you are a single owner of a disregarded entity you may use line 10 to inform the withholding agent that the account to which a payment is made or credited is held in the name of the disregarded entity (unless the name of the disregarded entity is required to be provided on line 3).

You may also use line 10 to identify income from a notional principal contract that is not effectively connected with the conduct of a trade or business in the United States.

Part II – Disregarded Entity or Branch Receiving Payment

Complete Part II for a disregarded entity that has its own GIIN and is receiving a withholdable payment, or for a branch (including a branch that is a disregarded entity that does not have a GIIN) operating in a jurisdiction other than the country of residence identified on line 2. For example, assume ABC Co., which is a participating FFI resident in Country A, operates through a branch in Country B (which is a Model 1 IGA jurisdiction) and the branch is treated as a reporting Model 1 FFI under the terms of the Country B Model 1 IGA. ABC Co. should not enter its GIIN on line 9, and the Country B branch should complete this Part II by identifying itself as a reporting Model 1 IGA FFI and providing its GIIN on line 13. If the Country B branch receiving the payment is a disregarded entity you may be required to provide its legal name on line 3.

TIP *If the disregarded entity receiving a withholdable payment has its own GIIN, Part II should be completed regardless of whether it is in the same country as the single owner identified in Part I.*

If you have multiple branches/disregarded entities receiving payments from the same withholding agent and the information in Part I is the same for each branch/disregarded entity that will receive payments, a withholding agent may accept a single Form W-8BEN-E from you with a schedule attached that includes all of the Part II information for each branch/disregarded entity rather than separate Forms W-8BEN-E to identify each branch/disregarded entity receiving payments associated with the form and an allocation of the payment to each branch/disregarded entity.

Line 11. Check the one box that applies. If no box applies to the disregarded entity, you do not need to complete this part. If you check reporting Model 1 FFI, reporting Model 2 FFI, or participating FFI, you must complete line 13, later. If your branch is a branch of a reporting IGA FFI that cannot comply with the requirements of an applicable IGA or the regulations under chapter 4 (a related entity), you must check "Branch treated as nonparticipating FFI."

Line 12. Enter the address of the branch or disregarded entity.

Line 13. If you are a reporting Model 1 FFI, reporting Model 2 FFI, or participating FFI, you must enter the GIIN on line 13 of your branch that receives the payment. If you are a disregarded entity that completed Part I, line 3 of this form and are receiving payments associated with this form, enter your GIIN. Do not enter your GIIN on line 9. If you are a U.S. branch, enter a GIIN applicable to any other branch of the FFI (including in its residence country).

TIP *If you are in the process of registering your branch with the IRS but have not received a GIIN, you may complete this line by writing "applied for." However, the person requesting this form from you must receive and verify your GIIN within 90 days.*

Part III – Claim of Tax Treaty Benefits

Line 14a. If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty you must enter the country where you are a resident for income tax treaty purposes and check the box to certify that you are a resident of that country.

Line 14b. If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty you must check the box to certify that you:

- Derive the item of income for which the treaty benefit is claimed, and
- Meet the limitation on benefits provision contained in the treaty, if any.

An item of income may be derived by either the entity receiving the item of income or by the interest holders in the entity or, in certain circumstances, both. An item of income paid to an entity is considered to be derived by the entity only if the entity is not fiscally transparent under the laws of the entity's jurisdiction with respect to the item of income. An item of income paid to an entity shall be considered to be derived by the interest holder in the entity only if:

- The interest holder is not fiscally transparent in its jurisdiction with respect to the item of income, and

individual) or Forc7-Sep-2021

provide the date you were formed or your board passed a resolution (or equivalent measure) approving a new line of business (which cannot be that of a financial institution or passive NFFE).

Part XX – Excepted Nonfinancial Entity in Liquidation or Bankruptcy

Line 34. If you are an excepted nonfinancial group entity in liquidation or bankruptcy you must check the box to certify that you meet all of the requirements for this status. You must also provide the date that you filed a plan of liquidation, plan of reorganization, or bankruptcy petition.

Part XXI – 501(c) Organization

Line 35. If you are an entity claiming chapter 4 status as a section 501(c) organization pursuant to Regulations section 1.1471-5(e)(5)(v) you must check the box and provide the date that the IRS issued you a determination letter or provide a copy of an opinion from U.S. counsel certifying that you qualify as a section 501(c) organization (without regard to whether you are a foreign private foundation).



If you are a section 501(c) organization claiming an exemption from withholding for purposes of chapter 3, however, use Form W-8EXP.

Part XXII – Nonprofit Organization

Line 36. If you are a nonprofit organization (other than an entity claiming chapter 4 status as a section 501(c) organization pursuant to Regulations section 1.1471-5(e)(5)(v)) you must check the box to certify that you meet all of the requirements for this status.

entity that is established and maintained in a jurisdiction that is treated as having in effect an IGA and you are described in Annex I as a nonprofit organization that is an Active NFFE, see [Entities Providing Certifications Under an Applicable IGA](#) under *Special Instructions*, later.

Part XXIII – Publicly-Traded NFFE or NFFE Affiliate of a Publicly-Traded Corporation

Line 37a. If you are a publicly-traded NFFE you must check the box to certify that you are not a financial institution and provide the name of a securities exchange on which your stock is publicly traded.

Line 37b. If you are an NFFE that is a member of the same expanded affiliated group as a publicly-traded U.S. or foreign entity you must check this box, provide the name of the publicly-traded entity, and identify the securities market on which the stock of the publicly-traded entity is traded. See Regulations section 1.1472-1(c)(1)(i) to determine if the stock of an entity is regularly traded on an established securities market (substituting the term “U.S. entity” for “NFFE,” as appropriate, for purposes of testing whether an entity is publicly traded).

Part XXIV – Excepted Territory NFFE

Line 38. If you are an excepted territory NFFE you must check the box to certify that you meet all of the requirements for this classification. See Regulations section 1.1472-1(c)(1)(iii) for the definition of an excepted territory NFFE.

Part XXV – Active NFFE

Line 39. If you are an active NFFE you must check the box to certify that you meet all of the requirements for this status, including the assets and passive income test described in the certification for this part. For purposes of applying this test, passive income includes dividends, interest, rents, royalties, annuities, and certain other forms of passive income. See Regulations section 1.1472-1(c)(1)(iv)(A) for additional detail for the definition of passive income. Also see Regulations section 1.1472-1(c)(1)(iv)(B) for exceptions from the definition of passive income for certain types of income.

Part XXVI – Passive NFFE

Line 40a. If you are a passive NFFE you must check the box to certify that you are not a financial institution and are not certifying your status as a publicly-traded NFFE, NFFE affiliate of a publicly-traded company, excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Note. If you would be a passive NFFE but for the fact that you are managed by certain types of financial institutions (see Regulations section 1.1471-5(e)(4)(i)(B)), you should

deposit accounts described in the certification for this part and that is documenting itself to the financial institution that maintains the deposit account. You are not eligible for this classification if you receive or make withholdable payments to or from any person other than a member of your expanded affiliated group, other than the depository institution described in the previous sentence. See Regulations section 1.1471-5(e)(5)(iv) for all the requirements of this status.

Part XXVIII – Sponsored Direct Reporting NFFEs

Lines 42 and 43. If you are a sponsored direct reporting NFFE you must enter the name of the sponsoring entity on line 42 and check the box to certify that you meet all of the requirements for this classification. You must also provide your GIIN on line 9a.

Part XXIX – Substantial U.S. Owners of Passive NFFE

If you identified yourself as a passive NFFE (including an investment entity that is a territory NFFE but is not an excepted territory NFFE under Regulations section 1.1472-1(c)) with one or more substantial U.S. owners in Part XXVI, you must identify each substantial U.S. owner. Provide the name, address, and TIN of each substantial U.S. owner in the relevant column. You may attach this information on a separate statement, which remains subject to the same perjury statement and other

(including a disregarded entity), you are treated as the beneficial owner and should be identified on line 1.

Line 4. Check the box that applies among disregarded entity, partnership, grantor trust, or simple trust. You must also check the box indicating that you are a hybrid making a treaty claim and complete Part III.

Line 5. Leave this line blank, except in the circumstances described above.

Lines 6, 7, and 8. Complete lines 6, 7, and 8 as provided in the specific instructions, earlier.

Line 9b. If your country of residence for tax purposes has issued you a tax identifying number, enter it here. Do not enter the tax identifying number of your owner(s).

Line 10. This reference line is used to associate this Form W-8BEN-E with another applicable withholding certificate or other documentation provided for purposes of chapter 4. For example, if you are a partnership making a treaty claim, you may want to provide information for the withholding agent to associate this Form W-8BEN-E with the Form W-8IMY and owner documentation you provide for purposes of establishing the chapter 4 status of your owner(s).

You must complete Parts III and XXX in accordance with the specific instructions above. Complete Part II if applicable.

Foreign Reverse Hybrid Entities

A foreign reverse hybrid entity should only file a Form W-8BEN-E for payments for which it is not claiming treaty benefits on behalf of its owners and must provide a chapter 4 status when it is receiving a withholdable payment. A foreign reverse hybrid entity claiming treaty benefits on behalf of its owners should provide the withholding agent with Form W-8IMY (including its chapter 4 status when receiving a withholdable payment) along with a withholding statement and Forms W-8BEN or W-8BEN-E (or documentary evidence to the extent permitted) on behalf of each of its owners claiming treaty benefits. See Form W-8IMY and accompanying instructions for more information.

Entities Providing Certifications

Under an Applicable IGA

An FFI in an IGA jurisdiction with which you have an account may provide you with a chapter 4 status certification other than as shown in Parts IV through XXVIII in order to satisfy its due diligence requirements under the applicable IGA. In such a case, you may attach the alternative certification to this Form W-8BEN-E in lieu of completing a certification otherwise required in Parts IV through XXVIII provided that you: (1) determine that the certification accurately reflects your status for chapter 4 purposes or under an applicable IGA; and (2) the withholding agent provides a written statement to you that it has provided the certification to meet its due diligence requirements as a participating FFI or registered deemed-compliant FFI under an applicable IGA. For example, Entity A organized in Country A holds an account with an FFI in Country B. Country B has a Model 1 IGA in effect. The FFI in Country B may ask Entity A to provide a chapter 4 status certification based on the terms

of the Country B IGA in order to fulfil its due diligence and documentation requirements under the Country B IGA.

You may also provide with this form an applicable IGA certification if you are determining your chapter 4 status under the definitions provided in an applicable IGA and your certification identifies the jurisdiction that is treated as having an IGA in effect and describes your status as an NFFE or FFI in accordance with the applicable IGA. However, if you determine your status under an applicable IGA as an NFFE, you must still determine if you are an excepted NFFE under the Regulations in order to complete this form unless you are provided an alternative certification by an FFI described in the preceding paragraph that covers your certification as an NFFE (such as "active NFFE") as defined in an applicable IGA. Additionally, you are required to comply with the conditions of your status under the law of the IGA jurisdiction to which you are subject if you are determining your status under that IGA. If you cannot provide the certifications in Parts IV through XXVIII, or if you are a nonprofit entity that meets the definition of "active NFFE" under the applicable IGA, do not check a box on line 5. However, if you determine your status under the definitions of the IGA and can certify to a chapter 4 status in

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 12 hr., 40 min.; Learning about the law or the form, 4 hr., 17 min.; Preparing and sending the form, 8 hr., 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form

simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form W-8IMY to this office. Instead, give it to your withholding agent

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