

Instructions for Form W-8BEN

(Rev. October 2021)

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

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

Future Developments

For the latest information about developments related to Form W-8BEN and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW8BEN](https://www.irs.gov/FormW8BEN).

What's New

Guidance under section 1446(f). The Tax Cuts and Jobs Act (TCJA), added section 1446(f), which generally requires that if any portion of the gain on any disposition of an interest in a partnership would be treated under section 1446(f) after January 1, 2023. See

Line 10, claims of tax treaty benefits. The instructions for this line have been updated to include representations required by individuals claiming treaty benefits on business profits or gains not attributable to a permanent establishment, including for a foreign partner that derives gain subject to tax under section 864(c)(8) upon the transfer of an interest in a partnership and who would be subject to withholding under section 1446(f). The instructions for this line have also been updated to include

in *Part III*, later, and Regulations section 1.1441-1(e)(4)(i)(B).

More information. For more information on FATCA, go to [IRS.gov/FATCA](https://www.irs.gov/FATCA).

General Instructions

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

Purpose of Form

Establishing status for chapter 3 purposes. Foreign persons are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of:

- Interest (including certain original issue discount (OID));
- Dividends;
- Rents;
- Royalties;
- Premiums;
- Annuities;
- Compensation for, or in expectation of, services performed;

[Notice 2021-51](#), 2021-36 I.R.B. 361, for more information. The provisions of the section 1446(f) regulations relating to withholding and reporting on transfers of interests in partnerships that are not PTPs generally apply to transfers occurring after January 29, 2021. These instructions have been updated to incorporate the use of this form by an individual who is a transferor of an interest in a partnership subject to withholding on the amount realized from the transfer. See [Pub. 515](#) for an additional discussion of section 1446(f) withholding, including the effective dates of each provision.

New lines 6a and 6b. Newline 6b, "FTIN not legally required," has been added for account holders otherwise required to provide an FTIN on line 6 (redesignated as line 6a) to indicate that they are not legally required to obtain an FTIN from their jurisdiction of residence. See the instructions for [Line 6a](#) and [Line 6b](#).

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made directly to the beneficial owner or to another person, such as an intermediary, agent, or partnership, for the benefit of the beneficial owner.

In addition, section 1446(a) requires a partnership conducting a trade or business in the United States to withhold tax on a foreign partner's distributive share of the partnership's effectively connected taxable income. Also, 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 by a foreign person when any portion of the gain from the transfer would be 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 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)).

Note. The owner of a disregarded entity (including an individual), rather than the disregarded entity itself, must submit the appropriate Form W-8BEN for purposes of section 1446(a) or (f), or for chapter 3 or 4 purposes.

If you receive certain types of income, you must provide Form W-8BEN to:

- Establish that you are not a U.S. person;
- Claim that you are the beneficial owner of the income for which Form W-8BEN is being provided or a foreign partner in a partnership subject to section 1446(a); 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 and who is eligible for treaty benefits.

You may also be required to submit Form W-8BEN to claim an exception from domestic information reporting and backup withholding (at the backup withholding rate under section 3406) for certain types of income that are not subject to foreign-person withholding at a rate of 30% under section 1441. Such income includes:

- Broker proceeds;
- Short-term (183 days or less) OID;
- Bank deposit interest;
- Foreign source interest, dividends, rents, or royalties;
- Proceeds from a wager placed by a nonresident alien

For purposes of chapter 4, exceptions are provided for accounts such as certain tax-favored savings accounts; term life insurance contracts; accounts held by estates; escrow accounts; and annuity contracts. These exceptions are subject to certain conditions. See Regulations section 1.1471-5(b)(2). Accounts may also be excluded from the definition of financial account under an applicable IGA.

Financial institution. A financial institution generally means an entity that is a depository institution, custodial institution, investment entity, or an insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts.

Foreign financial institution (FFI). An FFI generally means a foreign entity that is a financial institution.

Foreign person. A foreign person includes a nonresident alien individual and certain foreign entities that are not U.S. persons (entities that are beneficial owners should complete Form W-8BEN-E rather than this Form W-8BEN).

Hybrid entity. A hybrid entity is any person (other than an individual) that is treated as fiscally transparent for purposes of its status under the Code but is not treated as fiscally transparent by a country with which the United States has an income tax treaty. Hybrid status is relevant for claiming treaty benefits.

Intergovernmental agreement (IGA). An IGA means a Model 1 IGA or a Model 2 IGA. For a list of jurisdictions treated as having in effect a Model 1 or Model 2 IGA, see the list of jurisdictions at www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx.

A ! BÖÖÜ 'fi' means an agreement between the United States or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs to such foreign government or agency, followed by automatic exchange of the reported information with the IRS. An FFI in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government is referred to as a *âÖa Bâäü* ×' ! BÖÖÜ //É

A ! BÖÖÜ 'fi' means an agreement or arrangement between the United States or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs directly to the IRS in accordance with the requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency and the IRS. An FFI in a Model 2 IGA jurisdiction that has entered into an FFI agreement with respect to a branch is a participating FFI, but may be referred to as a *âÖa Bâäü* ×' ! BÖÖÜ //É

Nonresident alien individual. Any individual who is not a citizen or resident alien of the United States is a nonresident alien individual. An alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a resident alien. Any person not meeting either test is a nonresident alien individual. Additionally, an alien individual who is treated as a nonresident alien pursuant to Regulations section 301.7701(b)-7 for purposes figuring the individual's U.S.

tax liability, or an alien individual who is a bona fide resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual. See Pub. 519 for more information on resident and nonresident alien status.



Even though a nonresident alien individual married to a U.S. citizen or resident alien may choose to be treated as a resident alien for certain purposes (for example, filing a joint income tax return), such individual is still treated as a nonresident alien for chapter 3 withholding tax purposes on all income except wages. For purposes of chapter 4, a nonresident alien individual who holds a joint account with a U.S. person will be considered a holder of a U.S. account for chapter 4 purposes.

Participating FFI. A participating FFI is an FFI that has agreed to comply with the terms of an FFI agreement with respect to all branches of the FFI, other than a branch that is a reporting Model 1 FFI or a U.S. branch. The term "participating FFI" also includes a reporting Model 2 FFI and a qualified intermediary (QI) branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.

Participating payee. A participating payee means any person that accepts a payment card as payment or accepts payment from a third-party settlement organization in settlement of a third-party network transaction.

Payment settlement entity (PSE). A PSE is a merchant acquiring entity or third-party settlement organization. Under section 6050W, a PSE is generally required to report payments made in settlement of payment card transactions or third-party network transactions. However, a PSE is not required to report payments made to a beneficial owner that is documented as foreign with an applicable Form W-8.

PTP interest. A PTP interest is an interest in a PTP if the interest is publicly traded on an established securities market or is readily tradable on a secondary market (or the substantial equivalent thereof).

Publicly traded partnership (PTP). A publicly traded partnership is an entity that has the same meaning as in section 7704 and Regulations section 1.7704-4 but does not include a publicly traded partnership treated as a corporation under that section.

Recalcitrant account holder. A recalcitrant account holder includes an individual who fails to comply with the requests of an FFI for documentation and information for determining the U.S. or foreign status of the individual's account, including furnishing this Form W-8BEN when requested.

Transfer. A transfer is a sale, exchange, or other disposition, and includes a distribution from a partnership to a partner, as well as a transfer treated as a sale or exchange under section 707(a)(2)(B).

Transferee. A transferee is any person, foreign or domestic, that acquires a partnership interest through a transfer and includes a partnership that makes a distribution.

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 a Form 1042-S associated with this form, you must provide on line 6a the foreign tax identifying number (FTIN) issued to you by your jurisdiction of tax residence identified on line 3 unless:

- You are a resident of a U.S. territory, or
- Your jurisdiction of residence is identified on the IRS's 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 6a if you meet the requirement for one of the requirements for checking the box in line 6b.

In addition, you may provide the FTIN issued to you by your jurisdiction of tax residence on line 6a for purposes of claiming treaty benefits (rather than providing a U.S. TIN on line 5, if required).

Line 6b. You may check the box in this line 6b if you are an account holder as described for purposes of line 6a and you are not legally required to obtain an FTIN from your jurisdiction of residence (including if the jurisdiction does not issue TINs). By checking this box, you will be treated as having provided an explanation for not providing an FTIN on line 6a. If you wish to provide a further (or other) explanation why you are not required to provide an FTIN on line 6a, you may do so in the margins of this form or on a separate statement attached to this form.

Line 7. This line may be used by the filer of Form W-8BEN or by the withholding agent to whom it is provided to include any referencing information that is useful to the withholding agent in carrying out its obligations. For example, withholding agents who are required to associate the Form W-8BEN with a particular Form W-8IMY may want to use line 7 for a referencing number or code that will make the association clear. A beneficial owner can use line 7 to include the number of the account for which he or she is providing the form. A foreign single owner of a disregarded entity can use line 7 to inform the withholding agent that the account to which a payment is made or credited is in the name of the disregarded entity (see the instructions for [Line 1](#)).

Line 8. If you are providing this Form W-8BEN to document yourself as an account holder with respect to a financial account as described above in line 6 that you hold with a U.S. office of a financial institution (including a U.S. branch of an FFI), provide your date of birth. Use the following format to input your information: MM-DD-YYYY. For example, if you were born on April 15, 1956, you would enter 04-15-1956.

Part II

Line 9. If you are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty for payments subject to withholding under chapter 3 or under section 1446(a) or (f), identify the country where you claim to be a resident for income tax treaty purposes. For treaty purposes, a person is a resident of a treaty country if the person is a resident of

that country under the terms of the treaty. A list of U.S. tax treaties is available at [IRS.gov/Individuals/International-Taxpayers/Tax-Treaties](https://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaties).



If you are related to the withholding agent within the meaning of section 267(b) or 707(b) and the aggregate amount subject to withholding received during the calendar year exceeds \$500,000, then you are generally required to file Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), available at [IRS.gov/Form8833](https://www.irs.gov/Form8833). See the Instructions for Form 8833 for more information on the filing requirements.

Line 10. Line 10 must be used only if you are claiming treaty benefits that require that you meet conditions not covered by the representations you make on line 9 and Part III. This line is generally not applicable to treaty benefits under an interest or dividends (other than dividends subject to a preferential rate based on ownership) article of a treaty. Examples of when you must complete line 10 include:

- Persons claiming treaty benefits on royalties must complete this line if the treaty contains different withholding rates for different types of royalties,
- Foreign students and researchers claiming treaty benefits must complete this line. See [Scholarship and fellowship grants](#), later, for more information,
- Persons claiming treaty benefits on business profits or gains that are not attributable to a permanent establishment must complete this line. See [Profits or gains not attributable to a permanent establishment](#), later, for more information.
- Persons claiming treaty benefits pursuant to a remittance provision under a treaty must complete this line. See [Remittance claims](#), later, for more information

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual can 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" which preserves or "saves" the right of each country to tax its own residents as if no tax treaty existed. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes. The individual must use Form W-9 to claim the tax treaty benefit. See the Instructions for Form W-9 for more information. Also see [Nonresident alien student or researcher who becomes a resident alien](#), later, for an example.

Profits or gains not attributable to a permanent establishment. Persons claiming treaty benefits on business profits not attributable to a permanent establishment or on gains arising from the alienation of property (other than real property) that does not form all or part of a permanent establishment (including gains that do not arise from the alienation of a permanent establishment) must complete line 10. Complete line 10 by stating that you derive business profits or gains (other than from real property) not attributable to a permanent establishment. You must also include the relevant treaty article. For example, a foreign partner that derives gains subject to tax under section 864(c)(8) upon the transfer of

an interest in a partnership that conducts a trade or business within the United States may claim treaty benefits on this form with respect to the withholding required under section 1446(f) by stating that the gains are not attributable to a permanent establishment and by including the relevant gains article of the treaty. Additionally, for a claim that gain or income with respect to a PTP interest is not attributable to a permanent establishment in the United States, you must identify the name of each PTP to which the claim relates. See, however, Regulations section 1.864(c)(8)-1(f) (providing that gain or loss on the alienation of a partnership interest is gain or loss attributable to the alienation of assets forming part of a permanent establishment to the extent that the assets deemed sold under section 864(c)(8) form part of a permanent establishment of the partnership).

Remittance claims. Some income tax treaties with countries that have a remittance-based tax system only allow treaty benefits on the amount of income that is remitted to (or received in) the treaty country. An individual may use Form W-8BEN to claim benefits under those treaties only on remitted amounts that are taxable in the treaty country. If you are taxed on a remittance basis in the treaty country identified on line 9, complete line 10 by stating that you are taxed on a remittance basis in the treaty country and the amount of income you receive associated with this form that was remitted to, and is taxable in, such country. You must also provide the relevant treaty article for the remittance provision (for example, Article 1(7) of the U.S.-U.K. Treaty).

Scholarship and fellowship grants. A nonresident alien student (including a trainee or business apprentice) or researcher who receives noncompensatory scholarship or fellowship income can use Form W-8BEN to claim benefits under a tax treaty that apply to reduce or eliminate U.S. tax on such income. No Form W-8BEN is required unless a treaty benefit is being claimed. A nonresident alien student or researcher who receives compensatory scholarship or fellowship income must use Form 8233, instead of Form W-8BEN, to claim any benefits of a tax treaty that apply to that income. The student or researcher must use Form W-4 for any part of such income for which he or she is not claiming a tax treaty withholding exemption. Do not use Form W-8BEN for compensatory scholarship or fellowship income. See *Compensation for Dependent Personal Services* in the Instructions for Form 8233.

TIP *If you are a nonresident alien individual who received noncompensatory scholarship or fellowship income and personal services income (including compensatory scholarship or fellowship income) from the same withholding agent, you may use Form 8233 to claim a tax treaty withholding exemption for part or all of both types of income.*

BY à ÚàÙ× ÚÙÖà ÑÙÓ Most tax treaties that contain an article exempting scholarship or fellowship grant income from taxation require that the recipient be a resident of the other treaty country at the time of, or immediately prior to, entry into the United States. Thus, a student or researcher may claim the exemption even if he or she no longer has a permanent address in the other

treaty country after entry into the United States. If this is the case, you can provide a U.S. address on line 3 and still be eligible for the exemption if all other conditions required by the tax treaty are met. You must also identify on line 9 the tax treaty country of which you were a resident at the time of, or immediately prior to, your entry into the United States.

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i èÑY àÚ Article 20 of the United States-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 United States-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 complete Form W-9.

Part III

Certification

Form W-8BEN must be signed and dated by the beneficial owner of the amount subject to withholding or the account holder of an FFI (or an agent with legal authority to act on the person's behalf). If Form W-8BEN is completed by an agent acting under a duly authorized power of attorney for the beneficial owner or account holder, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form. Form 2848 can be used for this purpose. The agent should also check the box indicating that the agent has capacity to sign for the beneficial owner. The agent, as well as the beneficial owner or account holder, may incur liability for the penalties provided for an erroneous, false, or fraudulent form.

A withholding agent may allow you to provide this form with an electronic signature. The electronic signature must indicate that the form was 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). Simply typing your name into the signature line is not an electronic signature. A withholding agent may also rely on an electronically signed withholding certificate if you provide any additional information or documentation requested by the withholding agent to support that the form was signed by you or other person authorized to do so. See Regulations section 1.1441-1(e)(4)(i)(B).



If any information on Form W-8BEN becomes incorrect, you must submit a new form within 30 days unless you are no longer an account holder of the requester that is an FFI and you will not receive a future payment with respect to the account

Broker transactions or barter exchanges. Income from transactions with a broker or a barter exchange is subject to reporting rules and backup withholding unless Form W-8BEN or a substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person.

You are an exempt foreign person for a calendar year in which:

- You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust
- You are an individual who has not been, and does not plan to be, present in the United States for a total of 183 days or more during the calendar year; and
- You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123. The estimated burden for all other taxpayers who file this form is: Recordkeeping, 3 hr., 06 min.; Learning about the law or the form, 2 hr., 05 min.; Preparing the form, 2 hr., 13 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 Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form W-8BEN to this office. Instead, give it to your withholding agent
