

Simplified Instructions for Completing Form W-8BEN- E

PART I: Identification of Beneficial Owner

Line 1: Name of Organization that is the beneficial owner

Enter the full name of the legal entity that is the “Beneficial Owner.” The entity name should conform to the name as shown in the formation document, including any amendments. Please do not use any abbreviations other than those commonly used to indicate the type of entity. If you are a branch, please enter the legal name of your owner/the entity that you form a part of.

Line 2: Country of incorporation or organisation:

If you are a corporation, enter your country of Incorporation. If you are another type of entity, enter the country under whose laws you are created, organized, or governed.

Line 3: Name of disregarded entity receiving the payment (if applicable)

If you are a “disregarded entity”, enter your name here. A disregarded entity refers to a business entity with one owner that is not recognized for tax purposes as an entity separate from its owner. A single-member LLC (“SMLLC”), for example, is considered to be a disregarded entity.

Line 4: Chapter 3 Status

Check the box that applies. You must check the box that represents your classification under US tax principles. If you are a partnership, disregarded entity, simple trust or grantor trust, you must also check the "Yes" box, to indicate that you are a hybrid entity, making a treaty claim.

Line 5: Chapter 4 Status

Check the one box that applies to your chapter 4 status.

Line 6: Permanent residence address

Enter the Permanent Residence Address of the legal entity. Include the street name or rural route, apartment or suite number, and the country name (please do not abbreviate the country name). Your permanent residence address is the address in the country where you claim to be a resident for the purposes of that country's income tax.

Line 7: Mailing Address

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

Line 8: US Taxpayer Identification Number

If you have a U.S. taxpayer identification number (TIN), enter it on this line

Line 9a: GIIN

Not applicable. A legal entity is not required to have a GIIN, unless it is a reporting “Financial Institution,” a trustee of a trustee documented trust.

Line 9b: Foreign TIN

Please provide the tax identification number issued to you by the country in which you are a tax resident. I have provided few examples below to illustrate what this might be / how you may find it:

Taxpayer is the resident of Canada	<ol style="list-style-type: none"> 1. TIN is officially called Business Number (BN). 2. For corporations, nine-digit Business Number (BN) issued by the Canada Revenue Agency (CRA). 3. BN can be found on the front page of a corporation’s Canadian tax return. BNs can also be found on notices of assessment issued by the CRA. 4. A TIN will be issued to any entity resident in Canada upon request.
Taxpayer is the resident of India	<ol style="list-style-type: none"> 1. TIN is officially called Permanent Account Number (PAN). 2. PAN is a ten-digit number issued by Income Tax Department. 3. PAN can be found on PAN card or PAN allotment letter or on the Income Tax Return filled by the taxpayer 3. Entity is not allotted PAN automatically. It has to apply for PAN.
Taxpayer is the resident of United Kingdom	<ol style="list-style-type: none"> 1. TIN is officially called Unique Tax Reference Number (UTR). 2. A unique set of ten numbers allocated by HMRC to the entities or individuals who have to submit a tax return. 3. The UTR may be found on the front page of the tax return, Notice to complete Tax Return etc. 4. HMRC allocate the UTR number automatically to the entities/individuals who need to submit the tax return,

Most countries have may not use the exact title of “TIN,” but the TIN/equivalent number should be on the income tax return or any notices related to income tax etc. This is considered the “Foreign TIN.”

If you are not able to provide a foreign TIN, you must provide the reason on line 9b. The reason could be:

- 1.1.1. Legally not required or,
- 1.1.2. The Jurisdiction doesn't issue TINs
- 1.1.3. Any other reasons

Do not write “Not Applicable”

Line 10: Reference Numbers

You may kept it blank or may use to include any referencing information that is useful to the withholding agent to document the beneficial owner.

PART III : Claim of Tax Treaty Benefits

It is related to tax treaty benefits. You need to check if the country in which you are resident, whether that country has tax treaty benefits with US or not so that you can avoid double taxation

Line 14a

Check the box of Line 14a and enter the country name where you are a resident.

Line 14b

Check the box 14b if you are claiming a reduced rate or exemption from withholding under an exemption from treaty. If the income tax treaty between US and foreign country contains any limitation on benefits, you must complete one of the check box in Line 14b.

PART III: CERTIFICATION

It must be signed and dated by an authorized representative or officer of the beneficial owner.

For more details, please refer to the [instructions issued by IRS](#).