

W-8BEN – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

For Joint Accounts, each account holder must complete a separate form.

A form W-8BEN must be completed correctly without any alterations.

If you make a mistake, please start over using a new form.

Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

Form W-8BEN		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		OMB No. 1545-1621
<small>(Rev. October 2021)</small>		For use by individuals. Entities must use Form W-8BEN-E.		
<small>Department of the Treasury Internal Revenue Service</small>		Go to 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:		Instead, use Form:		
• 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 United States (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		
Note: If you are resident in a FATCA partner jurisdiction (that is, 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). Do not use a P.O. box or in-care-of address.				
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)				
6a Foreign tax identifying number (see instructions)		6b Check if FTIN not legally required <input type="checkbox"/>		
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 or proceeds 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;				
• This form relates to:				
(a) income not effectively connected with the conduct of a trade or business in the United States;				
(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;				
(c) the partner's share of a partnership's effectively connected taxable income; or				
(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);				
• 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; and				
• 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.				
<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.				
Sign Here	2 _____		3 _____	
	Signature of beneficial owner (or individual authorized to sign for beneficial owner)		Date (MM-DD-YYYY)	
	Print name of signer			
For Paperwork Reduction Act Notice, see separate instructions.		Cat. No. 25047Z		Form W-8BEN (Rev. 10-2021)

- A. Please read this section and the associated instructions to ensure you are completing the correct W form.
- B. **PART I (Identification of Beneficial Owner)**
- Line 1** Full Name (First Name and Last Name).
- Line 2** Citizenship
- Line 3** Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line.

Do NOT USE:

PO Box or C/O address
Name of a third party
Address at a Financial Institution
US address

- A **Line 4** Insert a mailing address only if it is different from your Permanent residence address.
Note: If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country/territory differs to the one in the permanent residence address then a written explanation will be required.

Line 5 Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN).

Line 6 6a) Insert your non-US tax identifying number. If you do not have one, go to **6b**.
6b) Check the box if you are not legally required to obtain an FTIN from your jurisdiction of residence (including if the jurisdiction does not issue TINs).

- B **Line 7** DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.
- Line 8** Write down your date of birth (MM/DD/YYYY).
Note: Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

- C. **PART II (Claim of Tax Treaty Benefits)**
- Line 9 and 10** Only complete this section if you are resident in a treaty country/territory and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

- D. **PART III (Certification)**
- If you are signing on behalf of the person stated on **Line 1**, please check the box.
 - Please sign the form and print your name on the line below your signature.
 - Please date the form using the MM/DD/YYYY format.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

* Hang Seng is unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.