

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

(Revised 2017)

Department of the Treasury  
Internal Revenue Service

- ▶ 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.

OMB No. 1545-1621

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 in 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

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

