

# **W-8BEN – Certificate of Foreign Status of Beneficial Owner for US Tax Withholding and Reporting (Individual)**

This purpose of this document is to provide some examples of how the W-8BEN form is filled.

## **[General Notes for the Submission of a new W-8BEN form](#)**


1. All information in the form must be completed in English
2. For Joint Accounts, each account holder must complete a separate form.
3. A form W-8BEN must be completed correctly without any alternations.

**Sample 1 – Address of Residence is in China**

<b>Form W-8BEN</b> <small>(Rev. October 2021)</small>	<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b> <small>► For use by individuals. Entities must use Form W-8BEN-E. ► Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information. ► Give this form to the withholding agent or payer. Do not send to the IRS.</small>	<small>OMB No. 1545-1621</small>
<small>Department of the Treasury Internal Revenue Service</small>		
<b>Do NOT use this form if:</b>		
<ul style="list-style-type: none"> <li>You are NOT an individual</li> <li>You are a U.S. citizen or other U.S. person, including a resident alien individual</li> <li>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)</li> <li>You are a beneficial owner who is receiving compensation for personal services performed in the United States</li> <li>You are a person acting as an intermediary</li> </ul>		<b>Instead, use Form:</b> W-8BEN-E W-9 W-8ECI 8233 or W-4 W-8IMY
<small>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.</small>		
<b>Part I Identification of Beneficial Owner</b> (see instructions)		
<b>1</b> Name of individual who is the beneficial owner <b>CHEN Dawen</b>	<b>2</b> Country of citizenship <b>China</b>	
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> <b>Beijing City, East District, Mingdu Road, Hengda Garden, 7th Building, Room 702</b> <small>City or town, state or province. Include postal code where appropriate.</small>		
<b>Beijing 10001</b>	<b>China</b> <small>Country</small>	
<b>4</b> Mailing address (if different from above)		
<small>City or town, state or province. Include postal code where appropriate.</small>		<small>Country</small>
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		
<b>6a</b> Foreign tax identifying number (see instructions)	<b>6b</b> Check if FTIN not legally required <input checked="" type="checkbox"/>	
<b>7</b> Reference number(s) (see instructions) <b>020903200, 020903201</b>	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	
<b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)		
<b>9</b> I certify that the beneficial owner is a resident of <b>China</b> within the meaning of the income tax treaty between the United States and that country.		
<b>10</b> <b>Special rates and conditions</b> (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: _____		
<b>Part III Certification</b>		
<small>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:</small>		
<ul style="list-style-type: none"> <li>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;</li> <li>The person named on line 1 of this form is not a U.S. person;</li> <li>This form relates to:                             <ul style="list-style-type: none"> <li>(a) income not effectively connected with the conduct of a trade or business in the United States;</li> <li>(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;</li> <li>(c) the partner's share of a partnership's effectively connected taxable income; or</li> <li>(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);</li> </ul> </li> <li>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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the Instructions.</li> </ul>		
<small>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.</small>		
<b>Sign Here</b>	<input checked="" type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.	
	<b>CHEN Dawen</b> <small>Print name of signer</small>	<b>10-31-2021</b> <small>Date (MM-DD-YYYY)</small>

- 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 (Mandatory)
  - Line 2** Country of Citizenship (Mandatory)
    - Note:** This must be inputted as China in order to be eligible for 10% withholding tax rate.
  - 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 (Mandatory)
    - Note:** This must be inputted as China in order to be eligible for 10% withholding tax rate.
  - Line 4** Insert a mailing address if it is different from your Permanent residence address (Optional)
  - Line 6b** Check the box if it is not legally required to provide your Chinese Tax Resident Identity Certificate Number
  - Line 8** Write down your date of birth (MM/DD/YYYY)
- C.** PART II (Claim of Tax Treaty Benefits)
  - Line 9** Your country of tax residency (Mandatory)
    - Note:** This must be inputted as China in order to be eligible for 10% withholding tax rate.
- D.** PART III (Certification)
  - 1. Please sign the form and print your name on the line below your signature.
  - 2. Please date the form using the MM/DD/YYYY format.
  - 3. Please tick the box “I certify that I have the capacity to sign for the person identified on line 1 of this form.”

## Sample 2 – Address of Residency is outside China

<b>Form W-8BEN</b> (Rev. October 2021) Department of the Treasury Internal Revenue Service	<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b> ▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> 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
<b>Do NOT use this form if:</b> <ul style="list-style-type: none"> <li>You are NOT an individual</li> <li>You are a U.S. citizen or other U.S. person, including a resident alien individual</li> <li>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)</li> <li>You are a beneficial owner who is receiving compensation for personal services performed in the United States</li> <li>You are a person acting as an intermediary</li> </ul>		
<b>Instead, use Form:</b> <ul style="list-style-type: none"> <li>W-8BEN-E</li> <li>W-9</li> <li>W-8ECI</li> <li>8233 or W-4</li> <li>W-8IMY</li> </ul>		
<b>Note:</b> 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.		
<b>Part I Identification of Beneficial Owner</b> (see instructions)		
<b>1</b> Name of individual who is the beneficial owner CHEN Xiaowen		<b>2</b> Country of citizenship China
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. Bedok North Green, 545, Bedok North Street 3, Singapore 460545 City or town, state or province. Include postal code where appropriate.		
		Country Singapore
<b>4</b> Mailing address (if different from above) City or town, state or province. Include postal code where appropriate.		
		Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		
<b>6a</b> Foreign tax identifying number (see instructions) 32747474945788974X		<b>6b</b> Check if FTIN not legally required <input type="checkbox"/>
<b>7</b> Reference number(s) (see instructions) 0464103002021		<b>8</b> Date of birth (MM-DD-YYYY) (see instructions) 09-12-1974
<b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)		
<b>9</b> I certify that the beneficial owner is a resident of <u>China</u> within the meaning of the income tax treaty between the United States and that country.		
<b>10 Special rates and conditions</b> (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:		
<b>Part III Certification</b>		
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:		
<ul style="list-style-type: none"> <li>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;</li> <li>The person named on line 1 of this form is not a U.S. person;</li> <li>This form relates to:           <ul style="list-style-type: none"> <li>(a) income not effectively connected with the conduct of a trade or business in the United States;</li> <li>(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;</li> <li>(c) the partner's share of a partnership's effectively connected taxable income; or</li> <li>(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);</li> </ul> </li> <li>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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>		
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 checked="" type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.		
<b>Sign Here</b>		
 Signature of beneficial owner (or individual authorized to sign for beneficial owner)		11-30-2021 Date (MM-DD-YYYY)
CHEN Xiaowen Print name of signer		

- 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 (Mandatory)
- Line 2** Country of Citizenship (Mandatory)  
**Note:** This must be inputted as China in order to be eligible for 10% withholding tax rate.
- 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 (Mandatory)  
**Note:** If this line is inputted other than China, in order to be eligible for 10% withholding tax rate, please make sure line 6 is inputted.
- Line 4** Insert a mailing address if it is different from your Permanent residence address (Optional)
- Line 6a** Insert your tax identifying number issued by Chinese government (Mandatory)  
**Note:** This information is used to demonstrate the client is still a tax resident of China. The client is required to provide “Chinese Tax Resident Identity Certificate” for verification. However, please keep in mind that the determination of whether the client is subject to 10% withholding tax rate is hinged on the assessment from our Compliance or external advisory.
- Line 8** Write down your date of birth (MM/DD/YYYY)
- C.** PART II (Claim of Tax Treaty Benefits)
- Line 9** Your country of tax residency (Mandatory)  
**Note:** This must be inputted as China in order to be eligible for 10% withholding tax.
- D.** PART III (Certification)
- Please sign the form and print your name on the line below your signature.
  - Please date the form using the MM/DD/YYYY format.
  - Please tick the box “I certify that I have the capacity to sign for the person identified on line 1 of this form.”