

W-8BEN-E

for non-FATCA payments
(Rev. April 2016)

**Entity Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting**

Individuals must use W-8BEN. Section and number references are to the IRS form. Form instructions are available at www.irs.gov/formw8bene.
Give form to Georgia Tech withholding agent. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- FATCA withholdable payments **Instead use Form:** IRS Form W-8BEN-E
- U.S. entity or U.S. citizen or resident W-9
- Any person acting as an intermediary W-8IMY
- A foreign individual W-8BEN (Individual) or Form 8233
- A Foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions) W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI OR W-8EXP

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization
<input type="text"/>	<input type="text"/>

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded Entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Government	<input type="checkbox"/> Private Foundation
<input type="checkbox"/> Estate	<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Complex Trust	<input type="checkbox"/> Central Bank of Issue
<input type="checkbox"/> Tax-Exempt Organization	<input type="checkbox"/> International Organization			

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. Yes No

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate	Country
<input type="text"/>	<input type="text"/>

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate	Country
<input type="text"/>	<input type="text"/>

8 U.S. taxpayer identification number (TIN), if required	9a GIIN	9b Foreign TIN
<input type="text"/>	<input type="text"/>	<input type="text"/>

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only).

- 14** I certify that (check all that apply):
- a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
- b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- | | |
|--|---|
| <input type="checkbox"/> Government | <input type="checkbox"/> Company that meets the ownership and base erosion test |
| <input type="checkbox"/> Tax exempt pension trust or pension fund | <input type="checkbox"/> Company that meets the derivative benefits test |
| <input type="checkbox"/> Other tax exempt organization | <input type="checkbox"/> Company with an item of income that meets active trade or business |
| <input type="checkbox"/> Publicly traded corporation | <input type="checkbox"/> Favorably discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a public traded corporation | <input type="checkbox"/> Other (specify Article and paragraph): |
- c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 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 14a above to claim a% rate of withholding on (specify type of income):.....
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:.....

Part XXX 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:

- The entity identified on line 1 of this form is not a U.S. person,
- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner. **I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.**

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

Sign Here 

.....
Signature of individual authorized to sign for beneficial owner

.....
Print Name

.....
Date (MM-DD-YYYY)

Part I - Identification of Beneficial Owner

Line 1

Enter your name. If you are a disregarded entity or branch, do not enter the business name of the disregarded entity or branch here. Instead, enter the legal name of the entity that owns the disregarded entity (looking through multiple disregarded entities if applicable) or maintains the branch.

Line 4, Chapter 3 Status

Check the one box that represents your classification under U.S. tax principles, not under the law of the treaty country. By checking a box, you are representing that you qualify for the classification indicated.

Line 8

You must provide a U.S. TIN if you are claiming an exemption from withholding.

Part III – Claim of Tax Treaty Benefits

Residents of a country whose income tax treaty with the United States contains a "Limitation on Benefits" article are eligible for benefits only if they satisfy one of the tests under the Limitation on Benefits article. U.S. income tax treaty language by country is available on the IRS [website](#).

Line 14a

Entity identified as the beneficial owner (line 1) must enter the country where it is a resident for income tax treaty purposes and check the box to certify.

Line 14b

An entity claiming a reduced rate of or exemption from withholding under an income tax treaty must check a box identifying the limitation on benefits treaty provision.

Line 15

Use only if you are claiming treaty benefits that require that you meet conditions not covered by the representations you make in line 14. Typically, not applicable to claiming treaty benefits under an interest or dividends article of a treaty or other income article, unless such article requires additional representations. Line should be completed if claiming treaty under an article which has different rates of withholding.

Part XXX – Certification

The Substitute W-8BEN-E form must be signed and dated by an authorized representative or officer of the beneficial owner. An authorized representative or officer must check the box to certify legal capacity to sign for the entity identified on line 1. Agents acting under duly authorized power of attorney, must include the power of attorney or Form 2848, Power of Attorney and Declaration of Representative. The agent, as well as the beneficial owner, payee, or account holder may incur liability for the penalties provided for an erroneous, false, or fraudulent form.

Beneficial Owner – the beneficial owner of income in most cases is the person who is required under U.S. tax principles to include the income in gross income on a tax return.

Central Bank of Issue – A bank which is by law or government sanction is the principal authority, other than the government itself, issuing instruments intended to circulate as currency. The bank is generally the custodian of the banking reserves of the country under whose law it is organized.

Chapter 3 – Withholding of tax on nonresident aliens and foreign corporations, Title 26, Subtitle A of the Internal Revenue Code.

Corporation – A separate tax paying entity that conducts business, realizes net income or loss, distributes dividends, and pays taxes.

Disregarded Entity – A business entity that is not a corporation and that has a single owner may be disregarded as an entity separate from its owner for tax purposes.

Estate – the beneficial owner of income paid to the estate is the estate itself.

Foreign Account Tax Compliance Act (FATCA) – Requires foreign financial Institutions and certain other non-financial foreign entities report on the foreign assets held by their U.S. account holders or be subject to withholding on withholdable payments.

Government – Income issued to a foreign government from the conduct of a commercial activity and sources other than U.S. investment income is subject to nonresident alien (NRA) tax withholding.

International Organization – Any public international organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288-288(f)). International organizations are exempt from U.S. tax on all U.S. source income.

Tax-Exempt Organization – A foreign organization that is a tax-exempt organization is not subject to a withholding tax on amounts that are income unrelated to business taxable income. Organizations exempt from withholding by its status, and not by tax treaty, should submit IRS form W-8EXP.

Trust – A business arrangement in which one person holds title property, subject to an obligation to keep or use the property for the benefit of another.

Partnership – the relationship existing between two or more persons who join to carry on a trade or business. Payments to the partners are subject to tax withholding.

Private Foundation – An organization which normally receives more than one-third of its support from gifts, grants, contributions, or membership fees among other sources.