

W-8BEN Guidance Notes

To enable you to hold shares in any United States companies, you are required to complete and return to us a valid W-8BEN Form certifying your Foreign Status for United States Tax Withholding and Reporting purposes.

A **W-8BEN Form for Individuals** can be downloaded from the Internal Revenue Service (IRS) website at the following location:

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

For **Specific Instructions** on how to fill out the W-8BEN Form, please refer to <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

If you are a US citizen or other US Person, the IRS require you to provide a valid **W-9 Form** instead. This form can also be downloaded from the IRS website at the following location: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

The below fields appear on the W-8BEN Form and require mandatory completion. If any of these fields are incomplete we will be unable to process your request:

Part I

- Field 1: Name of individual who is the beneficial owner
- Field 2: Country of Citizenship
- Field 3: Permanent residence address, City or town, state or province, Country
- Field 6: Foreign tax identifying number (otherwise known as National Insurance Number)
- Field 8: Date of birth (must be in format MM-DD-YYYY)

Part II

- Field 9: If you are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty. For further information, please refer to the Specific Instructions issued by the IRS.

Part III

- Certification: Signature, date and print full name. If acting on behalf of someone other than the owner please complete the capacity of acting field. Unfortunately, we do not accept electronic signatures.

The following are guidance notes which should be taken in to consideration when completing the form:

- Any manuscript amendments made to forms must be appropriately initialled
- We are unable to accept any forms where corrective fluid has been used
- If you are a citizen or permanent resident of the United Kingdom of Great Britain (England, Scotland, Wales) and Northern Ireland, 'United Kingdom' is the acceptable format to be provided on the W-8BEN Form as a country. Please note, country abbreviations such as 'UK' or 'GB' will not be accepted
- If the W-8BEN Form is completed and signed by a duly authorised Power of Attorney for the beneficial owner or account holder, the form must be accompanied by the Power of Attorney in proper form
- A W-8BEN Form will remain valid for purposes of establishing foreign status for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect
- Based on the information you provide, we may need to contact you for further clarification
- If you change your name and/or Country of Residence, you will need to complete a new W-8BEN Form

Please note, we are not tax advisors and we recommend that individuals seek professional tax advice should they have any concerns about completing the required W-8BEN or W-9 Form.

If you have any questions, please refer to the Specific Instructions or alternatively, please call our Customer Experience Centre on **0345 300 0430**.

Please return your completed form to us by email: enquiries@equinitishareviewdealing.com
or post: **Equiniti, PO Box 4605, Aspect House, Spencer Road, Lancing, BN99 6QY**

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