

IRS Instructions for Form W-8BEN for use in conjunction with this guide:

<https://www.irs.gov/forms-pubs/form-w-8ben-certificate-of-foreign-status-of-beneficial-owner-for-united-states-tax-withholding>

Line 1: Name - MANDATORY

Enter your legal name. If you are the owner of a disregarded entity or a sole proprietorship, enter your name on this line and the name of the entity on Line 7

Line 2: Citizenship - MANDATORY

Enter the name of the country of which you are a citizen

- If you are a U.S. citizen, do not complete this form; instead complete a W-9
- If you are a citizen of more than one country including the country in which you are a resident, enter the country you currently reside in

Line 3: Permanent Residence Address - MANDATORY

Your permanent residence address is the address in the country where you claim to be a resident for income tax purposes

- Do not use a P.O. Box or a care of address
- If you do not have a street address, enter a descriptive address (e.g. lot #, site #, concession #)

Line 4: Mailing Address

Complete only if your mailing address is different from Line 3

Line 5: U.S. Taxpayer Identification Number

Generally not required. If entered, provide a letter explaining why you have a U.S. tax number with supporting documentation, if applicable

Line 6: Foreign Tax Identifying Number - Not required

Line 7: Reference Number

For disregarded entities, enter the name of the entity here

Line 8: Date of Birth - Not required

Line 9: Treaty Claim

If you are a resident of a country that has an income tax treaty with the United States, and would like to make a claim for reduced tax withholding rates, enter the country of residence. For example, since Canada has a treaty with the U.S., a Canadian tax resident may claim treaty rates by entering 'Canada' here. **Do not abbreviate the name of the country.** A list of U.S. tax treaties is available at:

<http://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaties>

Line 10: Special Rates and Conditions - Generally not applicable

Certification - MANDATORY

The form must be signed and dated by the beneficial owner of the income of the account (or a person with legal authority to act on the beneficial owner's behalf)

- Sign and date the form
- Clearly print the name of the individual who has signed the form
- **Do not complete the capacity line if you have signed this form and you ARE the person named on Line 1 of this form.** If you have signed this form and you **ARE NOT** the person named on Line 1 of this form, enter the capacity in which you are acting. For example, Parent of minor, Power of Attorney, Trustee, Committee, Tutor, Curator, Guardian etc. (Do not enter terms like Self, Beneficiary, Beneficial Owner, Owner, Co-Owner, Partner, Grantor, Annuitant, Applicant, Joint Applicant, Account Holder, Client, Individual)

Form W-8BEN (Rev. July 2017) Department of the Treasury Internal Revenue Service		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ 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.		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 (other than personal services)				W-9
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S.				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 (i.e., 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)		6 Foreign tax identifying number (see instructions)		
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 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,				
• 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 applicable income tax treaty, or				
(c) the partner's share of a partnership's effectively connected income.				
• 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.				
Sign Here		Signature of beneficial owner (or individual authorized to sign for beneficial owner)		
		Date (MM-DD-YYYY)		
Print name of signer		Capacity in which acting (if form is not signed by beneficial owner)		
For Paperwork Reduction Act Notice, see separate instructions.				
			Cat. No. 25047Z	
			Form W-8BEN (Rev. 7-2017)	

If any information on Form W-8BEN becomes incorrect, you must submit a new form within 30 days. RBC is unable to provide tax advice. Please seek independent tax advice if required.