



# 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](#). The 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.

If you are a US citizen or other US Person, the IRS require you to provide a valid W-9 form instead, download the form [here](#).

For more detailed instructions on how to fill out the W-8BEN form, please refer to the [IRS website](#) and [guidance notes](#).

**Please do not complete your details on the example form below. The highlighted fields are mandatory and if not completed, we will be unable to process your request.**

**1. Enter your full name** (please include both names for a joint account).

**6a. Enter your (NI) National Insurance Number and/or equivalent social security number.**

**7. Enter your EQi account number**

**9. If you are claiming tax treaty benefits as a resident of a foreign country with which the United States has an income tax treaty benefit, please refer to the specific instructions issued by the IRS before completing this section.**

**2. Enter your country of citizenship** eg. United Kingdom for citizens or permanent residents of Great Britain (England, Scotland, Wales) and Northern Ireland. Country abbreviations such as 'UK' or 'GB' will not be accepted.

**3. Enter your residential address, including country.** Do not enter a PO Box, care-of or company address.

**Part III Signature, date and print full name.** We are able to accept wet or electronic signatures on this form.

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)  
 (Rev. October 2021) Department of the Treasury Internal Revenue Service OMB No. 1545-1621  
 ▶ 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.

**Do NOT use this form if:**  
 • You are NOT an individual  
 • You are a U.S. citizen or other U.S. person, including a resident alien individual  
 • 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)  
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States  
 • You are a person acting as an intermediary

**Instead, use Form:**  
 W-8BEN-E  
 W-9  
 W-8ECI  
 8233 or W-4  
 W-BIMY

**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.

**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)  
 6a Foreign tax identifying number (see instructions) 6b Check if FTIN not legally required  
 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 or proceeds 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;  
 • This form relates to:  
 (a) income not effectively connected with the conduct of a trade or business in the United States;  
 (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;  
 (c) the partner's share of a partnership's effectively connected taxable income; or  
 (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);  
 • 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**  I certify that I have the capacity to sign for the person identified on line 1 of this form.  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)  
 Print name of signer

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 10-2021)

The following should also be taken into 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 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
- Based on the information you provide, we may need to contact you for further clarification

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 0700 720**.

Please return your completed form to us by email: [forms@eqi.co.uk](mailto:forms@eqi.co.uk) or post: EQi, PO Box 4923, Worthing, BN99 6SF