



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.

The image shows a sample W-8BEN form with several fields highlighted in red and annotated with numbered callouts:

- 1. Enter your full name**: Points to the 'Name of individual who is the beneficial owner' field (Part I, line 1).
- 6a. Enter your (NI) National Insurance Number and/or equivalent social security number.**: Points to the 'U.S. taxpayer identification number (SSN or ITIN), if required' field (Part I, line 5).
- 7. Enter your EQi account number**: Points to the 'Foreign tax identifying number' field (Part I, line 6a).
- 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.**: Points to the 'Claim of Tax Treaty Benefits' section (Part II).
- 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.**: Points to the 'Country of citizenship' field (Part I, line 2).
- 3. Enter your residential address, including country. Do not enter a PO Box, care-of or company address.**: Points to the 'Permanent residence address' field (Part I, line 3).
- 8. Enter your Date of Birth.**: Points to the 'Date of birth' field (Part I, line 8).
- Part III Signature, date and print full name. We are able to accept wet or electronic signatures on this form.**: Points to the 'Sign Here' section (Part III).

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
- Forms for Child Trust Fund accounts, should be completed with all relevant details of the child, but signed by the guardian.

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 or post: EQi, PO Box 4923, Worthing, BN99 6SF