

# Form W-8BEN Entry Guide

Please complete all entries in alphanumeric characters.

If you need to make any correction, strike out the error using a double line, enter the correct information in the margin and place your initials near the corrected area.

Please do not use correction fluid, correction tape, or erasable ballpoint pens.

<p>Form <b>W-8BEN</b> (Rev. October 2021) Department of the Treasury Internal Revenue Service</p>	<p><b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b> ▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.</p>	<p>OMB No. 1545-1621</p>		
<p><b>Do NOT use this form if:</b></p> <ul style="list-style-type: none"> <li>• You are NOT an individual . . . . . W-8BEN-E</li> <li>• You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9</li> <li>• 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) . . . . . W-8ECI</li> <li>• You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4</li> <li>• You are a person acting as an intermediary . . . . . W-8IMY</li> </ul>		<p><b>Instead, use Form:</b></p>		
<p><b>Note:</b> 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.</p>				
<p><b>Part I Identification of Beneficial Owner (see instructions)</b></p>				
<b>1</b>	1 Name of individual who is the beneficial owner	<b>2</b>	2 Country of citizenship	
<b>3</b>	3 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>			
	City or town, state or province. Include postal code where appropriate.		Country	
<b>4</b>	4 Mailing address (if different from above)			
	City or town, state or province. Include postal code where appropriate.		Country	
<b>5</b>	5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)			
<b>6</b>	6a Foreign tax identifying number (see instructions)	<b>6b</b>	6b Check if FTIN not legally required . . . . . <input type="checkbox"/>	
<b>7</b>	7 Reference number(s) (see instructions)		<b>8</b>	8 Date of birth (MM-DD-YYYY) (see instructions)

## PART I: Identification of Beneficial Owner

- 1 Enter your name in the order of given name and family name. (Required)**  
(for example: Taro Yamada, Hanako Yamada)
  - If this field has been pre-populated, be sure to check the spelling.
- 2 Enter your country of citizenship. (Required)**  
(for example: Japan)
- 3 Enter your address in the country where your income taxes are filed. (Required)**
  - If you are submitting this form prior to moving back to Japan, enter your address in Japan.

Note: If you will be filing a tax return in the United States, this form will not be accepted, and you may be required to submit a Form W-9 instead.
- 4 This is the address field for where you wish to receive correspondence by mail. Complete only if different from the address in 3.**
  - If you enter an address here, it must match the mailing address registered with us.
  - If you enter an address in the United States, complete, and submit the Reasonable Explanation Checklist (Form 30475). You must attach a copy of a document that establishes your U.S. non-resident status (e.g. a copy of your passport).

- 6 Foreign tax identifying number (FTIN)**
  - If you entered "Japan" for citizenship in 2 or your country of citizenship is listed in IRS's "List of Jurisdictions That Do Not Issue Foreign TINs<sup>1</sup>," please leave this field blank and check the box in 6b. If the country of your citizenship is any other country, enter your FTIN.
  - If your country of citizenship is not listed in the IRS list<sup>1</sup>, and you do not have an FTIN because you are not legally required to obtain an FTIN from your jurisdiction of residence, leave this field blank and check the box in 6b. If you wish to provide a further (or other) explanation why you are not required to provide an FTIN on line 6a, you may do so in the margins of this form or in the Reasonable Explanation Checklist (Form 30475). Please call Union Bank Japanese Customer Service Unit to request Form 30475.
- 7 Enter the account number(s) (10 digits) for all accounts you have with us. (Required)**
  - If this field is pre-populated, be sure to check the account number(s) is correct.
- 8 Enter your date of birth in the order of month, day, and year (Western calendar) using the MM-DD-YYYY format. (Required)**  
(for example: August 19, 1973 → 08-19-1973)  
(Continued on the other side)

Please call the Japanese Call Center (Union Bank® Japanese Customer Service Unit) to request Form 30475.

- 5 Enter your Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN) if you have either.**



<sup>1</sup> IRS maintains a list of jurisdictions that do not issue FTINs which can be found at [www.irs.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins](http://www.irs.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins).

**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: \_\_\_\_\_

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

\_\_\_\_\_ **11** \_\_\_\_\_  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

\_\_\_\_\_ **12** \_\_\_\_\_  
 Print name of signer

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

**PART II: Claim of Tax Treaty Benefits**

**9** Part II contains fields to be used by individuals claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty for payments subject to withholding. This section is not applicable to most customers; however, if you have any questions, please check the IRS website for further clarification.

- Website for reference  
<https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

**PART III: Certification**

- 10** Unless this form was completed by an agent with legal authority to act on your behalf, leave the box indicating “I certify that I have the capacity to sign for the person identified on line 1 of this form.” unchecked.
- 11** Complete the certification by signing and dating where indicated. **(Required)**
  - Please ensure that your signature matches what you registered with us.
  - Please be aware that documents with no signature or with a signature that does not match your registered signature will not be accepted.
  - Enter today’s date in the order of month, day, and year (Western calendar) using the MM-DD-YYYY format. (for example: January 1, 2022 → 01-01-2022)
- 12** Print your name in the order of given name and family name. **(Required)**  
 (for example: Taro Yamada, Hanako Yamada)

