

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. July 2017)

Department of the Treasury
Internal Revenue Service

► **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 **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) **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)



Explanation of Foreign (non-U.S.) Status

Instructions:

If you have submitted a W-8 BEN Form that lists a United States address, a reasonable explanation is needed to support your claim of foreign status. You may use this form to explain your use of an address or other contact information in the United States.

Member Number

Member Name

- I am a full time employee of an international organization holding a G-4 Visa
- I am a foreign student, teacher, trainee, or intern at a U.S. educational institution holding a _____ Visa
- I am a spouse or unmarried child under the age of 21 of one of the persons described above
- I have enclosed information demonstrating that I have **not** met the substantial presence test of U.S. income tax residency. Substantial presence test means physical presence within the US is equal or exceeds 183 days over a three year period.
- Other:

Member Signature

Date (mm/dd/yyyy)

***Please return this completed and signed form with your W-8 BEN**



Explanation of Missing Foreign Tax Identifying Number

Instructions:

Please return this completed and signed form with a copy of your completed and signed Internal Revenue Service Form W-BEN.

Member Name (First, Middle, Last)

Member Number

**Country of Permanent Residence
(as indicated on enclosed W-8BEN)**

I, the undersigned PAHO/WHO FCU member or duly appointed representative of the member, do hereby certify under penalty of perjury, that I have completed the enclosed W-8BEN and have not provided a foreign tax identifying number (FTIN) on the form for the following reason.

Please select the option that applies to you:

- I am not legally required to obtain a foreign TIN.
- My country of permanent residence does not issue foreign TINs.
- I am otherwise unable to obtain a foreign TIN or equivalent number for the following reason(s):

A valid FTIN is required by the IRS in order for your Form W-8BEN to be deemed complete. If we do not receive a valid reason above, we may be required by the IRS to withhold up to 30% of the dividends earned on your accounts.

Member Signature (Beneficial Owner)

Date (mm/dd/yyyy)

Capacity in which acting (if form is not signed by beneficial owner)

Date(mm/dd/yyyy)

***Please return this completed and signed form with your W-8 BEN**



Foreign Tax Identification Number

If you are completing the Form W-8BEN as a non-US taxpayer, the form must include your foreign tax identifying number (FTIN) to be deemed complete. Your foreign tax identifying number is issued to you by the country where you pay taxes.

If you are not able to provide a foreign TIN on your W-8BEN, you will need to also complete the enclosed ***Explanation of Missing Foreign Tax Identifying Number Form***. The IRS will accept reasons such as the following to be reasonable explanations for why you cannot provide an FTIN.

- Your country of permanent residence does not issue FTINs.
- Your country of permanent residence prohibits disclosure of FTINs.

As a U.S. financial institution, PAHO/WHO Federal Credit Union is required to report the FTIN of its members annually to the IRS using the 1042-S form.

If we do not receive your completed W8BEN form, we may be required to withhold up to 30% of the interest earned on your accounts if you are a non-U.S. taxpayer. Please contact the taxing authority of your country of tax residence to obtain a FTIN.

Si usted está completando el formulario W-8BEN como un contribuyente no estadounidense, el formulario debe incluir su número de identificación de impuestos extranjeros (FTIN) para que se considere completo. Usted puede obtener este número en el país al cual le paga impuestos.

Si usted no nos puede proporcionar un FTIN en su W-8BEN, usted tendrá que completar también la explicación adjunta en el formulario ***Explanation of Missing Foreign Tax Identifying Number Form***. El U.S. Internal Revenue Service (IRS) aceptará las siguientes explicaciones de por qué no puede proporcionar un FTIN.

- Su país de residencia permanente no emite FTINs.
- Su país de residencia permanente prohíbe la divulgación de las FTINs.

Como institución financiera de los EE. UU., la Cooperativa de Crédito de la OPS / OMS está obligada a informar anualmente el FTIN de sus socios al IRS utilizando el formulario 1042-S.

Si no recibimos su formulario W8BEN completado estamos obligados a retener hasta el 30% de los intereses devengados en sus cuentas si usted no es un contribuyente de los EE. UU. Póngase en contacto con la autoridad fiscal de su país de residencia para obtener un FTIN.