

*Утверждено
Правлением Банка
Протокол №10 от 24 сентября 2025 года*

Критерии отнесения клиентов физических лиц к категории клиента - иностранного налогоплательщика и способы получения от них необходимой информации в соответствии с Федеральным законом Российской Федерации от 28 июня 2014 г. N 173-ФЗ

АО «РенКап Банк»

1. Общие положения и основные задачи документа

Согласно Федеральному закону Российской Федерации от 28 июня 2014 г. N 173-ФЗ, "Об особенностях осуществления финансовых операций с иностранными гражданами и юридическими лицами, о внесении изменений в Кодекс Российской Федерации об административных правонарушениях и признании утратившими силу отдельных положений законодательных актов Российской Федерации", организация финансового рынка должна определить Критерии отнесения клиентов к категории клиента - иностранного налогоплательщика и способы получения от них необходимой информации.

1.1 Основными задачами данного документа являются:

1.1.1 Определить критерии отнесения клиентов физических лиц к категории клиента – иностранного налогоплательщика.

1.1.2 Определить способы получения необходимой информации от клиентов, соответствующих критериям отнесения клиентов к категории клиента – иностранного налогоплательщика, сроки предоставления такой информации и особенности обслуживания клиентов – иностранных налогоплательщиков.

1.2 Для целей настоящего документа:

1.2.1 «Законодательство» означает законы и иные нормативно-правовые акты Российской Федерации и/или её субъектов и органов местного самоуправления, законы и иные нормативно-правовые акты иностранных государств и их административно-территориальных образований, соглашения, заключенные между Государственными органами, или соглашения, заключенные Банком, его аффилированными лицами или третьими лицами с Государственными органами, их агентами и представителями (в частности, данный термин включает Закон США о соблюдении требований налогового законодательства в отношении зарубежных счетов (Foreign Accounts Tax Compliance Act (FATCA)), и любые соглашения, заключенные для целей его исполнения или во избежание негативных последствий его несоблюдения).

1.2.2 «Государственные органы» означает органы государственной власти Российской Федерации, и/или её субъектов, органы местного самоуправления, органы государственной власти иностранных государств и их административно-территориальных образований, а также органы международных и/или наднациональных союзов и/или организаций, а также любые лица (в частности, агенты и представители), уполномоченные вышеуказанными субъектами на осуществление соответствующих функций (в частности, данный термин включает Службу Внутренних Доходов США (US Internal Revenue Service)).

1.2.3 «Клиент» - физическое лицо, заключающее (заключившее) с АО «РенКап Банк» договор, предусматривающее оказание финансовых услуг.

2. Критерии категории клиента – иностранного налогоплательщика.

Для целей определения категории клиента – иностранного налогоплательщика АО «РенКап Банк» использует следующие признаки:

2.1 Документальное подтверждение клиентом статуса иностранного налогоплательщика в соответствии с законодательством, а также подтверждение путем указания статуса в заявлении на банковское обслуживание или ином заявлении в рамках существующего договора на оказание финансовых услуг.

2.2 Наличие гражданства Соединенных Штатов Америки, подтверждаемое паспортом, или наличие документа, предоставляющего вид на жительство в Соединенных Штатах Америки.

- 2.3 Подтверждение продолжительного пребывания в Соединенных Штатах Америки, повлекшее за собой изменение статуса налогоплательщика на иностранного.
- 2.4 Наличие у физического лица в паспорте временного иммиграционного штампа I-551 или машиночитаемой иммиграционной визы (MRIV) с текстом “UPON ENDORSEMENT SERVES AS TEMPORARY I-551 EVIDENCING PERMANENT RESIDENCE FOR 1 YEAR”, указывающего о статусе постоянного жителя и имеющего дату въезда в Соединенные Штаты Америки.
- 2.5 Наличие у физического лица не иммиграционной визы Соединенных Штатов Америки одной из следующих категорий:
 - Н-1В (Высококвалифицированные специалисты),
 - Н-2А (Сезонные сельскохозяйственные работники),
 - Н-2В (Сезонные квалифицированные и неквалифицированные работники),
 - Н-3 (Стажеры, профессиональное обучение, не связанное с трудоустройством),
 - L (Переводы внутри компании),
 - О (Иностранцы граждане с выдающимися способностями в науке, искусстве, образовании, бизнесе или спорте),
 - Р (Спортсмены, деятели искусства, артисты).
- 2.6 Наличие у физического лица рабочей иммиграционной визы Соединенных Штатов Америки категории Е-1, Е-2, Е-3, Е-4 или Е-5.
- 2.7 Факт рождения клиента в Соединенных Штатах Америки.
- 2.8 Подтверждение места фактического проживания в Соединенных Штатах Америки или адреса доставки корреспонденции в Соединенных Штатах Америки.
- 2.9 Наличие телефонного номера (номеров), зарегистрированных в Соединенных Штатах Америки при отсутствии номеров телефонов, зарегистрированных в других странах.
- 2.10 Наличие постоянных инструкций на перевод денежных средств на счета, открытые в Соединенных Штатах Америки.
- 2.11 Наличие представителя клиента, действующего по доверенности от имени клиента, обладающего признаками (одним из признаков), описанных в пунктах 2.1 – 2.8.

3. Перечень документов и сроки их предоставления

При выявлении одного из признаков (нескольких признаков) в пунктах 2.1 - 2.9 настоящего документа и для подтверждения наличия или отсутствия налоговых обязательств на территории Соединенных Штатов Америки Банк вправе запрашивать у Клиента необходимую в соответствии с требованиями Законодательства информацию, и раскрывать её соответствующим Государственным органам и/или третьим лицам, которым такая информация должна быть представлена в соответствии с Законодательством. Раскрытие информации возможно только с письменного согласия клиента, в частности подписавшего «Согласие на соблюдение требований применимого законодательства в области налогообложения», представленного в Приложении №1 к настоящему документу.

В случае выявления у клиента признаков иностранного налогоплательщика, указанных в пунктах 2.1 – 2.4 настоящего документа, банк вправе запросить документы, указанные в Приложении №3 к настоящему документу, в соответствии с требованиями законодательства

В случае выявления у клиента признаков иностранного налогоплательщика, указанных в пунктах 2.5 – 2.9 настоящего документа, банк вправе запросить документы, указанные в Приложениях №2, №3 и №4 к настоящему документу, в соответствии с иностранным государством, признаки налогоплательщика которого были обнаружены.

Для целей подтверждения отсутствия статуса иностранного налогоплательщика, в случае выявления признаков, упомянутых в пунктах 2.1 – 2.9 настоящего документа, банк вправе запросить документы, подтверждающие изменение статуса, в частности для признаков иностранного налогоплательщика Соединенных Штатов Америки «СВИДЕТЕЛЬСТВО ОБ УТРАТЕ

4. Особенности обслуживания иностранных налогоплательщиков

Согласно требованиям Федерального закона Российской Федерации от 28 июня 2014 г. N 173-ФЗ банк устанавливает следующие особенности обслуживания иностранных налогоплательщиков:

4.1 Банк может осуществлять запрос документов у клиента, идентифицирующих его (клиента) в качестве клиента – иностранного налогоплательщика, а также согласия (отказа от предоставления согласия) на передачу информации в иностранный налоговый орган. Срок для предоставления документов составляет 60 рабочих дней со дня запроса на предоставление необходимых документов. Запрос на предоставление может быть осуществлен в форме телефонного разговора с клиентом по записываемой линии, в виде письма, отправленного по одному из адресов, предоставленных банку клиентом, включая адрес электронной почты, в виде сообщения в формате смс, либо в виде документа, переданного клиенту лично при встрече представителем банка.

4.2 В случае, если необходимые документы не предоставлены в срок, указанный в пункте 4.1 настоящего документа, банк вправе отказать клиенту в заключении договора на банковское обслуживание или иного договора, предусматривающего оказание финансовых услуг и/или расторгнуть заключенный с ним договор на банковское обслуживание или иной договор, предусматривающий оказание финансовых услуг. В случае расторжения договора на банковское обслуживание или иного договора, предусматривающего оказание финансовых услуг, банк уведомляет клиента за 30 рабочих дней до дня расторжения соответствующего договора. Уведомление может быть осуществлено в форме телефонного разговора с клиентом по записываемой линии, в виде письма, отправленного по одному из адресов, предоставленных банку клиентом, включая адрес электронной почты, в виде сообщения в формате СМС, либо в виде документа, переданного клиенту лично при встрече представителем банка.

4.3 Клиент может предоставить необходимые документы следующими способами:

- путем передачи необходимых документов в дополнительный офис банка.
- путем передачи электронно-цифровых копий документов посредством электронной почты.

<p>Tax Compliance Consent Form</p> <p>By signing this Consent Form in connection with my or customer entering into any financial services agreement(s) with AO RenCap Bank ("Bank"), such as a credit card agreement, a banking services agreement, a custody services agreement, a brokerage services agreement, or any other agreement whereby Bank may provide me with financial services, (the "Agreement"),</p>	<p>Согласие на соблюдение требований законодательства, применимого в области налогообложения</p> <p>Подписывая настоящее согласие в связи с заключением между мной или клиентом и АО "РенКап Банк" ("Банк") любого договора (договоров) на оказание финансовых услуг (например, договора о выпуске и обслуживании кредитных карт, договора банковского обслуживания, депозитарного договора, договора об оказании брокерских услуг или любого иного договора, в рамках которого Банк может оказывать мне финансовые услуги (далее – "Договор об оказании финансовых услуг"),</p>
<p>И/Я, ----- Full name / ФИО</p>	
<p>("Customer/representative/beneficiary") hereby understand and unconditionally agree to the following:</p> <p>1. Pursuant to the Law, as defined in paragraph 6.1 below, Bank, its affiliates or third parties may, from time to time, be required to:</p> <p>1.1 Withhold from sums due to be transferred or disbursed to me, or deduct from my accounts, such amounts towards taxes, duties or other charges as are payable under the Law and other legal provisions ("Withholdable Amounts");</p> <p>1.2 Transfer Withholdable Amounts to Government Authorities, as defined in paragraph 6.2 below, or to other persons authorized under the Law to receive such amounts; and</p> <p>1.3 Disclose certain information about myself (Customer/representative /beneficiary), my accounts, including bank, custody, brokerage and investment accounts, transactions and account activity to Government Authorities.</p> <p>2. For the purpose of compliance with the above requirements, Bank may request me (Customer/ representative /beneficiary) to provide such information as is required by the Law and may disclose it to Government Authorities and/or third parties to whom such information must be disclosed under the Law. Where this is the case, I (Customer/representative /beneficiary) undertake to provide Bank with the information requested in accordance with the Law in such manner and time as are necessary to enable compliance with the Law. In particular, Bank and any of its branches, subsidiaries, representative offices, affiliates, agents, or third parties, may collect, process, transfer, store and disclose any information about myself (Customer/representative /beneficiary), including that which is covered by banking secrecy and my personal data (including but not limited to my full name, sex, date and place of birth, citizenship, residential address, mailing address and contact information, including email address and mobile phone number, details of my tax residency, individual taxpayer number, identification documents, bank, custody, brokerage and investment account numbers, account balances and transactions) if such collection, processing or disclosure are required by the Law or by</p>	<p>("Клиент/представитель/бенефициар") настоящим понимаю и безусловно соглашаюсь с тем, что:</p> <p>1. в соответствии с требованиями Законодательства (как оно определено в пункте 6.1 ниже) в некоторых случаях Банк, его аффилированные лица и третьи лица могут быть обязаны:</p> <p>1.1 удерживать из сумм, подлежащих перечислению в мой адрес или выдаче мне, или списывать из средств, находящихся на моих счетах, определённые суммы в счет налогов, сборов, пошлин, или любых иных платежей, подлежащих уплате в соответствии с Законодательством и иными требованиями правового характера ("Удерживаемые суммы");</p> <p>1.2 перечислять Удерживаемые суммы соответствующим Государственным органам (как они определены в пункте 6.2 ниже) или иным лицам, уполномоченным в соответствии с Законодательством на их получение; и</p> <p>1.3 раскрывать определенную информацию обо мне (Клиенте/представителе/бенефициаре), моих счетах (в т.ч. банковских, счетах депо, брокерских и инвестиционных счетах) операциях с ними и движением средств и ценных бумаг по ним Государственным органам.</p> <p>2. В целях соблюдения указанных требований Законодательства Банк вправе запрашивать у меня (Клиента/представителя/бенефициара) необходимую в соответствии с требованиями Законодательства информацию, и раскрывать её соответствующим Государственным органам и/или третьим лицам, которым такая информация должна быть представлена в соответствии с Законодательством. Я (Клиент/ представитель/бенефициар), в свою очередь, обязуюсь предоставлять Банку затребованную им в соответствии с Законодательством информацию в порядке и в сроки, необходимые для выполнения требований Законодательства. В частности, Банк и любые его филиалы, дочерние предприятия, представительства, аффилированные лица, агенты или третьи стороны могут собирать, обрабатывать, передавать, хранить и раскрывать любую информацию обо мне (Клиенте/</p>

<p>order of any Government Authorities, including, inter alia, Russian or foreign judicial, tax, regulatory or law enforcement authorities. I further agree that information under this paragraph, including that which is covered by banking secrecy and my personal data, may be transferred to and stored in the countries which do not provide adequate protection of personal data;</p> <p>3. Compliance with the Law is a necessary condition for providing me (Customer/representative /beneficiary) with financial services, and where Bank is unable to ensure compliance with the Law, it may suspend or refuse service to me (Customer/representative /beneficiary), fully or partially; and</p> <p>4. I undertake to indemnify Bank for any losses it may incur as a result of non-compliance with the Law due to my failure to provide correct and complete information within the time as required to enable compliance with the Law.</p> <p>5. I further understand and unconditionally agree to the following:</p> <p>5.1 Bank has no obligation to reimburse or compensate me for any Withholdable Amounts withheld in accordance with the Law (and if Bank, at its own expense, has paid or is obligated to pay any Withholdable Amount which otherwise should have been withheld from my funds, I undertake to indemnify it for any loss or damage sustained as a result of such payment); and</p> <p>5.2 Bank, its affiliates or third parties that withhold/deduct Withholdable Amounts by order of any Government Authority are under no obligation to check or dispute the validity of such order.</p> <p>6. For the purposes of this Consent Form:</p> <p>6.1 "Law" means the laws and regulations of the Russian Federation and/or its constituent entities and local governments, the laws and regulations of foreign countries and their administrative and territorial subdivisions, agreements between Government Authorities or agreements between Bank, its affiliates or third parties and Government Authorities, their agents or representatives (this definition includes, in particular, the Foreign Accounts Tax Compliance Act (FATCA) and any agreement entered into for the purpose of compliance, or avoidance of the negative effects of non-compliance, therewith);</p> <p>6.2 "Government Authorities" means the government authorities of the Russian Federation and/or its constituent entities and local governments, the government authorities of foreign countries and their administrative and territorial subdivisions, the bodies of international and/or supranational unions and/or organizations, and any persons (agents or representatives) appointed by the said authorities to perform certain functions (this definition includes, in particular, the US Internal Revenue Service).</p> <p>This consent is perpetual and irrevocable, except for that part which concerns the processing of personal data. In that part, the consent is revocable and will be valid until such time as Bank is in receipt of my notice of personal data consent withdrawal.</p>	<p>представителе/бенефициаре), включая информацию, составляющую банковскую тайну или мои персональные данные (в том числе, но не ограничиваясь этим, фамилию, имя, отчество, пол, дату и место рождения, гражданство, адрес места проживания; адрес и контактные данные, указанные мной для получения обратной связи и корреспонденции (включая адрес электронной почты и номера мобильного телефона); информацию о моём налоговом резидентстве и индивидуальном номере налогоплательщика; информацию о документах, удостоверяющих мою личность; информацию о номерах банковских счетов, счётах депо, специальных брокерских и инвестиционных счётах, остатках на них и операций по ним), если такие сбор, обработка или раскрытие необходимы согласно требованиям Законодательства, или требованиям Государственных органов (включая, помимо прочего, требования суда, налогового, надзорного или правоохранительного органа Российской Федерации или иностранного государства). Я соглашаюсь с тем, что в рамках настоящего пункта информация (включая персональные данные и информацию, составляющую банковскую тайну), может передаваться и храниться на территории государств, не обеспечивающих адекватную защиту персональных данных;</p> <p>3. соблюдение требований Законодательства является необходимым условием для оказания Банком мне (Клиенту/представителю/бенефициару) соответствующих финансовых услуг, и при возникновении ситуаций, в которых у Банка будет отсутствовать возможность обеспечить соблюдение требований Законодательства, Банк вправе отказать полностью или частично в оказании мне (Клиенту/представителю/бенефициару) услуг по банковскому обслуживанию, или приостановить оказание таких услуг; и</p> <p>4. обязуюсь возместить Банку любые убытки, которые могут у него возникнуть в связи с несоблюдением требований Законодательства по причине непредоставления мною требуемой информации в сроки, необходимые для соблюдения требований Законодательства, или предоставлением недостоверной или неполной информации.</p> <p>5. Я также понимаю и безусловно соглашаюсь с тем, что:</p> <p>5.1 у Банка отсутствует обязанность по возмещению или компенсации любых удержанных в соответствии с Законодательством Удерживаемых сумм (и если Банк за свой счет осуществил или будет обязан осуществить уплату Удерживаемых сумм, которые должны были бы удерживаться из моих средств, я обязуюсь возместить Банку любые убытки или ущерб, понесённые Банком в связи уплатой Удерживаемых сумм за счет собственных средств); и</p> <p>5.2 Банк, его аффилированные лица или третьи лица, осуществившие удержание (вычет) Удерживаемых сумм по требованию какого-либо Государственного органа, не несут обязанности по</p>
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	<p>проверке правомерности или оспариванию действительности такого требования.</p> <p>6. Для целей настоящего Соглашения:</p> <p>6.1 «Законодательство» означает законы и иные нормативно-правовые акты Российской Федерации и/или её субъектов и органов местного самоуправления, законы и иные нормативно-правовые акты иностранных государств и их административно-территориальных образований, соглашения, заключенные между Государственными органами, или соглашения, заключенные Банком, его аффилированными лицами или третьими лицами с Государственным органами, их агентами и представителями (в частности, данный термин включает Закон США о соблюдении требований налогового законодательства в отношении зарубежных счетов (Foreign Accounts Tax Compliance Act (FATCA), и любые соглашения, заключенные для целей его исполнения или во избежание негативных последствий его несоблюдения);</p> <p>6.2 «Государственные органы» означает органы государственной власти Российской Федерации, и/или её субъектов, органы местного самоуправления, органы государственной власти иностранных государств и их административно-территориальных образований, а также органы международных и/или наднациональных союзов и/или организаций, а также любые лица (в частности, агенты и представители), уполномоченные вышеуказанными субъектами на осуществление соответствующих функций (в частности, данный термин включает Службу Внутренних Доходов США (US Internal Revenue Service)).</p> <p>Данное согласие является бессрчным и безотзывным (за исключением той его части, которая относится к обработке персональных данных – в этой части согласие может быть отозвано и действует до момента получения Банком отзыва моего согласия на обработку персональных данных).</p>
<p>----- Подпись клиента/представителя/бенефициара / Customer's /representative's/ beneficiary's signature</p>	<p>----- Дата прописью / Date in words</p>

Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification Go to www.irs.gov/FormW9 for instructions and the latest information.	Give form to the requester. Do not send to the IRS.
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Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requestor's name and address (optional)	
	6	City, state, and ZIP code		
	7	List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)																									
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.	Social security number <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"> </td> <td style="width:10%; text-align: center;">-</td> <td style="width:10%; text-align: center;"> </td> </tr> </table> OR Employer identification number <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"> </td> <td style="width:10%; text-align: center;">-</td> <td style="width:10%; text-align: center;"> </td> </tr> </table>					-															-				
				-																					
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Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																									

Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	
Sign Here	Signature of U.S. person
	Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(f)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China Income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "By signing the filled-out form" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6696, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$800 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its Instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(ii).

- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
- G—A real estate investment trust.
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I—A common trust fund as defined in section 584(a).
- J—A bank as defined in section 581.
- K—A broker.
- L—A trust exempt from tax under section 664 or described in section 4947(b)(1).
- M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social Security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee* code, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) ⁴	The grantor ⁵

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 9832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B)) ⁶	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

⁵ **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

⁶ For more information on optional filing methods for grantor trusts, see the instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-368-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.identitytheft.gov and Pub. 5027.

Go to www.irs.gov/identitytheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

<p>Form W-8BEN (Rev. October 2021) Department of the Treasury Internal Revenue Service</p>	<p>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</p> <p>▶ 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.</p>	<p>OMB No. 1545-1621</p>
<p>Do NOT use this form if:</p> <ul style="list-style-type: none"> • 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 United States (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 		
<p>Instead, use Form:</p>		
<p>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.</p>		
<p>Part I Identification of Beneficial Owner (see instructions)</p>		
<p>1 Name of individual who is the beneficial owner</p>	<p>2 Country of citizenship</p>	
<p>3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.</p> <p>City or town, state or province. Include postal code where appropriate. Country</p>		
<p>4 Mailing address (if different from above)</p> <p>City or town, state or province. Include postal code where appropriate. Country</p>		
<p>5 U.S. taxpayer identification number (SSN or ITIN, if required (see instructions))</p>		
<p>6a Foreign tax identifying number (see instructions)</p>	<p>6b Check if FTIN not legally required <input type="checkbox"/></p>	
<p>7 Reference number(s) (see instructions)</p>	<p>8 Date of birth (MM-DD-YYYY) (see instructions)</p>	
<p>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</p>		
<p>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.</p>		
<p>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): _____</p> <p>Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____</p>		
<p>Part III Certification</p>		
<p>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:</p> <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> (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. <p>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.</p>		
<p><input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.</p>		
<p>Sign Here ▶</p>		
<p>_____ Signature of beneficial owner (or individual authorized to sign for beneficial owner)</p>		<p>_____ Date (MM-DD-YYYY)</p>
<p>_____ Print name of signer</p>		
<p>For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 10-2021)</p>		

Документы для клиентов, имеющих признаки клиента – иностранного налогоплательщика Соединенных Штатов Америки

Форма W-8BEN (Ред.: октябрь 2021 г.) Налоговое управление Министерства финансов США	Свидетельство об иностранном статусе бенефициарного собственника для удержания налогов и налоговой отчетности в США (физические лица) ► Для использования физическими лицами. Юридические лица должны использовать форму W-8BEN-E. ► Информацию о форме W-8BEN и отдельные инструкции к ней см. по адресу www.irs.gov/formw8ben . ► Передайте эту форму налоговому агенту или плательщику. Не отправляйте в Налоговое управление (IRS) США.	№ OMB 1545-1621
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НЕ используйте эту форму в следующих случаях.

Вместо нее используйте формы, указанные ниже.

- Вы НЕ физическое лицо. W-8BEN-E
- Вы гражданин США или другое лицо США, в том числе иностранец-резидент. W-9
- Вы бенефициарный собственник, утверждающий, что доход непосредственно связан с ведением торговли или бизнеса внутри США (за исключением личных услуг). W-8ECI
- Вы бенефициарный собственник, который получает компенсацию за личные услуги, предоставляемые в США. 8233 или W-4
- Вы лицо, выполняющее функцию посредника. W-8IMY

Примечание. Если Вы являетесь резидентом страны или территории, участвующей в применении закона FATCA (т. е. страны или территории, заключившей межправительственное соглашение по модели 1 (Model 1 IGA), предусматривающей взаимный обмен информацией), то в налоговые органы страны или территории вашего резидентства может предоставляться определенная информация о Ваших счетах.

Часть I Сведения о бенефициарном собственнике (см. инструкции)

1 ФИО физического лица, которое является бенефициарным собственником	2 Страна гражданства
3 Адрес постоянного резидентства (улица, номер дома, квартиры или маршрут в сельской местности). Не указывайте абонентский ящик или адрес представителя.	
Город; штат или область. При необходимости укажите почтовый код.	Страна
4 Почтовый адрес (если отличается от указанного выше)	
Город; штат или область. При необходимости укажите почтовый код.	Страна
5 Идентификационный номер налогоплательщика (SSN или TIN) США, если требуется (см. инструкции)	
6 a Иностраный идентификационный номер налогоплательщика (см. инструкции)	6 b Проставьте отметку, если иностранный идентификационный номер налогоплательщика не требуется в соответствии с законодательством. . . . <input type="checkbox"/>
7 Регистрационные номера (см. инструкции)	8 Дата рождения (ММ-ДД-ГГГГ) (см. инструкции)

Часть II Заявление на получение льгот по налоговому соглашению (только применительно к главе 3) (см. инструкции)

- 9** Подтверждаю, что бенефициарный собственник является резидентом _____ в рамках соглашения о подоходном налоге между США и этой страной.
- 10 Особые ставки и условия** (если применимо; см. инструкции). Бенефициарный собственник требует в соответствии с положениями статьи и абзаца _____ соглашения, указанного в строке 9 выше, налоговую ставку _____ % на (укажите вид дохода):
- Поясните дополнительные условия в статье и абзаце, которым соответствует бенефициарный собственник для получения права на ставку налогообложения: _____

Уведомление о Законе о снижении бумажного документооборота
 см. в отдельных инструкциях.

Номер по каталогу 25047Z

Форма W-8BEN (ред.: 10.2021)

Часть III Подтверждение

Осознавая ответственность за предоставление заведомо ложных сведений, заявляю, что информация в этой форме мной изучена и в меру моих знаний и убеждений является достоверной, точной и полной. Также, осознавая ответственность за предоставление заведомо ложных сведений, подтверждаю следующее.

- Я физическое лицо, которое является бенефициарным собственником (или я имею разрешение ставить подпись от имени физического лица, которое является бенефициарным собственником) всего дохода или поступлений, к которым относится эта форма, или я использую эту форму для документального подтверждения своего статуса применительно к главе 4.
 - Лицо, указанное в строке 1 этой формы, не является лицом США.
 - Данная форма относится:
 - (а) к доходу, непосредственно не связанному с ведением торговли или бизнеса в США;
 - (б) к доходу, непосредственно связанному с ведением торговли или бизнеса в США, но не подлежащему налогообложению в соответствии с соглашением о подоходном налоге;
 - (в) к доле партнера в непосредственно связанном с деятельностью в США налогооблагаемом доходе партнерства; или
 - (г) к сумме, реализованной партнером от передачи доли в партнерстве и подлежащей налогообложению в соответствии с разделом 1446(f).
 - Лицо, указанное в строке 1 этой формы, является резидентом страны-участницы соглашения, указанной в строке 9 формы (если есть), в рамках соглашения о подоходном налоге между США и этой страной.
 - Применительно к брокерским операциям или бартерным обменам бенефициарный собственник является освобожденным от налогообложения иностранным лицом, как определено в инструкциях.
- Кроме того, разрешаю предоставить эту форму налоговому агенту, который занимается управлением, получением или хранением дохода, бенефициарным собственником которого я являюсь, или налоговому агенту, который может расходовать или производить платежи из дохода, бенефициарным собственником которого я являюсь. **Обязуюсь в течение 30 дней подать новую форму, если какая-либо информация в этой форме окажется неверной.**

Подтверждаю, что я имею право подписи от имени лица, указанного в строке 1 данной формы.

Подпишите
здесь



Подпись бенефициарного собственника (или лица, имеющего разрешение ставить подпись от имени бенефициарного собственника)

Дата (ММ-ДД-ГГГГ)

ФИО подписавшегося (печатными буквами)