

W-8BEN example for private persons

This commented form is provided only for informational purposes and does not purport to be complete or comprehensive. It is not intended to be relied upon as a legal, tax or any other professional advice.

You are encouraged to undertake your own analysis of circumstances applicable to you that may affect your FATCA status. For additional instructions to fill out the form, please see IRS instructions available at <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf>. In the case of additional questions, please contact info@lhv.ee.

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

Department of the Treasury Internal Revenue Service

OMB No. 1545-1821

Do NOT use this form if:
 • You are NOT an individual.
 • You are a U.S. citizen or other U.S. person, including a resident alien individual.
 • You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services).
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States.
 • A person acting as an intermediary.

Instead, use Form:
 W-8BEN-E
 W-9
 W-BECI
 S233 or W-4
 W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner: **MARI MAASIKAS**

2 Country of citizenship: **ESTONIA**

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. **MAASIKA 5-7**

City or town, state or province. Include postal code where appropriate. **TALLINN 11223**

Country: **ESTONIA**

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): **47812210123**

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions): **12-21-1978**

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 **ESTONIA** 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 of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income):

Explain the reasons the beneficial owner meets the terms of the treaty article:

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 an authorized sign for the individual that is the beneficial owner) of all the income to which this form relates or am using the form to document myself as an individual that is an owner or account holder of a foreign financial institution.
- 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 deduct 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): _____

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 20947Z Form W-8BEN (Rev. 2-2014)

- 1 If you have a dual citizenship, enter the country where you are both a citizen and a resident at the time of completing this form. If you are not a resident of a country of your citizenship, enter the country of citizenship where you were most recently a resident.
- 2 Provide personal identification code (in Estonian: isikukood).
- 3 Example, when you were born on 21 December 1978.
- 4 Upon change of circumstances, a new form has to be provided within 30 days.
- 5 Provide your full name here in CAPITAL LETTERS.
- 6 Provide the date of signing.