

Guide to completing the W-9 form

Completing the W-9 form

This guide provides basic guidance in completing the [W-9 Form](#) for the declaration of foreign tax obligations.

Who needs to complete this form?

This form should be completed by:

- US individuals / all persons who have an association to the US
- clubs and partnership accounts

Key notes

- Please provide certified copies of ID (US citizens)/Passport and utility bill (showing physical address) with the completed W-9 Form.
- Please do not use any abbreviations when completing this form.
- Please do not make any alterations when completing this form.
- Do not cross out any fields or mark as N/A.
- Please take note of the format in which dates are required (MM-DD-YYYY).
- The US government will need you to complete this process every three years.
- If any information is missing or completed incorrectly, your form will be invalid and no documents will be registered against your account.
- Forms must be re-completed whenever there is a material change in facts.
- You will only benefit from lower dividend tax once the QI status of our offshore intermediary is approved by the US government and your W-9 form is received.
- From January 2015 all new clients will have to complete the relevant forms as part of their account activation process.
- No account will be opened without the necessary documents.

How to complete the form

Please ensure you complete the following sections accurately:

1. Full names of individual (as reflected on passport), or
2. Full name of entity (as it reflects on the entity's registration documents)
3. Tick the box that best describes the classification of individual or entity
4. Permanent residential address (as it reflects on the proof of address submitted with your application),
5. City, state, and ZIP code (as it reflects on the proof of address submitted with your application)

*Note: section 4 is only applicable to persons exempt from backup withholding and/or FATCA reporting.

Print or type. Specific instructions on page 3.	1	Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2	Business name/disregarded entity name, if different from above	
	3	Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____ </div> <div> <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </div> </div>	
	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5	Address (number, street, and apt. or suite no.) See instructions.	
	6	City, state, and ZIP code	
		Requester's name and address (optional)	



Part I

- a. Enter either your social security number (SSN) or employee identification number (EIN)

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. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	Social security number [][][] - [][] - [][][][][][] or Employer identification number [][] - [][][][][][][][]
--	---

Part II

- b. Sign the form, and
c. Fill in the date of signature, using the following date format: MM-DD-YYYY.

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 ▶ b	Date ▶ c

For more detailed information from the IRS in this regard, click [on the link at the top of the form](#).

Form W-9 (Rev. October 2018) 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.
--	--	--