

# STEP BY STEP

# completing a W-8BEN form for an individual

Please complete this form to buy shares listed in the United States, and to receive dividends and interest from US and Canadian shares at reduced rates of tax.

This form is for investors who are not US persons. If you are classed as a US person, please see [www.hl.co.uk/usshares](http://www.hl.co.uk/usshares) for further information.

Your W8-BEN form is valid for three calendar years after the year in which it is signed. We will contact you when your form nears expiry.

If you are filling in this form in relation to a bare trust account, please complete in the name of the beneficiary of the trust, and submit with form W-8IMY and a Withholding Statement, both in the name of the trust.

Please ensure you return the original form containing a “wet” signature – we cannot accept photocopies or computer-printed signatures.

**Please do not complete your details on the form shown below - complete the form overleaf.**

**Part I**  
Enter your full name (for joint accounts, please enter both names).

Enter your mailing address only if different from your residential address.

Enter your HL Vantage client number(s) (can be found in the top right hand corner of your online account).

If you are not the beneficial owner, print your name and the capacity in which you are acting. A parent signing on behalf of a child must complete this section.

<b>Form W-8BEN</b> <small>(Rev. February 2014)</small> Department of the Treasury Internal Revenue Service		<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b> <small>► For use by individuals. Entities must use Form W-8BEN-E.</small> <small>► Information about Form W-8BEN and its separate instructions is at <a href="http://www.irs.gov/formw8ben">www.irs.gov/formw8ben</a>.</small> <small>► Give this form to the withholding agent or payer. Do not send to the IRS.</small>		OMB No. 1545-1621
<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 U.S. (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>A person acting as an intermediary . . . . . W-8IMY</li> </ul>				
<p><b>Part I Identification of Beneficial Owner</b> (see instructions)</p>				
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)		
<b>DO NOT COMPLETE</b>		<b>DO NOT COMPLETE</b>		
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)		
<p><b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)</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.				
10 <b>Special rates and conditions</b> (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty (indicate the applicable article and the rate of withholding on specific types of income):				
<b>DO NOT COMPLETE SECTION 10</b>				
<p><b>Part III Certification</b></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"> <li>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 as an individual that is an owner or account holder of a foreign financial institution,</li> <li>The person named on line 1 of this form is not a U.S. person,</li> <li>The income to which this form relates is:                     <ul style="list-style-type: none"> <li>(a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>(b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>(c) the partner's share of a partnership's effectively connected income,</li> </ul> </li> <li>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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul> <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>				
Sign Here		Date (MM-DD-YYYY)		
Signature of beneficial owner (or individual authorized to sign for beneficial owner)				
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. 25047Z Form <b>W-8BEN</b> (Rev. 2-2014)		

Enter your country of citizenship e.g. United Kingdom.

Enter your residential address, including country. Do not enter a PO Box, care-of or company address.

**Part II**  
Enter your country of residence eg. United Kingdom.  
You do not need to complete section 10.

**Part III**  
Sign and date the form (date should be entered in US format MM/DD/YYYY). If the person named in Part I is a child under the age of 18, a parent should sign the form on their behalf and state their capacity.

For guidance on completing this form for other types of accounts e.g. investment clubs, please go to [www.hl.co.uk/usshares](http://www.hl.co.uk/usshares). Please contact our helpdesk on **0117 900 9000** if you require any assistance.

**Please return the form to:**  
**Hargreaves Lansdown, 1 College Square South, Anchor Road, Bristol, BS1 5HL**

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

(Rev. February 2014)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Information about Form W-8BEN and its separate instructions is at [www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**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
- A person acting as an intermediary . . . . . W-8IMY

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship	
<b>3</b> 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> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		<b>6</b> Foreign tax identifying number (see instructions)	
<b>7</b> Reference number(s) (see instructions)		<b>8</b> 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 \_\_\_\_\_ 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 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 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 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)