



## W-8BEN form

- **The W-8BEN form is a requirement of the U.S. Internal Revenue Service ("IRS") for U.S. tax reporting for non-U.S. persons.**
- **Purpose of the Form:**
  - Establish that you are not a U.S. person;
  - Claim that you are the beneficial owner of the income
  - There is no capital gain tax for non-U.S. persons on trading US securities. However, non U.S. person are subject to a 30% withholding tax on dividends.
  - If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a country with which the United States has an income tax treaty.
- **Who need to file this form:**

You must give Form W-8BEN to the withholding agent or payer, Citibank (Hong Kong) Limited if you are a non U.S. person and you are the beneficial owner of an amount subject to withholding.
- The form is valid until the end of the 3rd year following the year in which it was signed.  
(For example, a Form W-8BEN signed on September 30, 2014, remains valid through December 31,2017.)
- W-8BEN form must be completed in English.
- For joint accounts, each individual customer must complete a separate form.
- You can submit the completed form to us in one of the following ways:
  - Deliver it to any Citibank branch
  - Mail it to **Citibank (Hong Kong) Limited, PO Box 20151, Hennessy Road Post office**
  - Upload via [www.citibank.com.hk/w8ben](http://www.citibank.com.hk/w8ben)
  - Fax to (852) 3009 2814
- Tax treaty benefits are for residents of a country which has a tax relief reciprocal treaty with the United States. **Please complete Part II of the W-8BEN form if you are eligible to claim tax treaty benefits.** Please enter your resident country (do not abbreviate) where you claim for tax treaty benefits on Line 9, must be the same as that on Line 3.
- You should seek advice from your professional advisor as to your particular tax position, including but not limited to estate and withholding tax that might arise from investing in overseas products.
- If you need more information about the W-8BEN form, you can visit the website of the United States Internal Revenue Service (IRS) at [www.irs.gov](http://www.irs.gov) for further information.



The following example is for reference only. Please seek independent professional tax advice for filling out the W-8BEN form when necessary.

Please fill in the following sections:

- 1 Your full name (must be the same as ID card or passport)
- 2 Country of citizenship
- 3 Your permanent residential address (must be same as address proof)
- 4 Mailing address (if different from Permanent Residential Address)
- 5 Date of birth
- 6 Claim of Tax Treaty Benefits enter full name of your resident country if tax treaty is applied (must be the same as Line 3)
- 7 Your Signature
- 8 Date
- 9 Print Name of Signer (must be the same as Line 1)

Form **W-8BEN**  
(Rev. February 2014)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-1621

For use by individuals. Entities must use Form W-8BENE.  
Information about Form W-8BEN and its separate instructions is at [www.irs.gov/forms8868](http://www.irs.gov/forms8868).  
Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:  
 • You are NOT 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-8 ECI  
 8233 or W-4  
 W-8IMY

Note: See instructions for additional exceptions.

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

1 Name of individual or organization that is the beneficial owner  
**Chan Tai Man**

2 Country of citizenship  
**Hong Kong**

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

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

Country  
**Country B**

4 Mailing address (if different from above)  
**2 B Road**

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

Country  
**Country B**

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)  
**01-11-1980**

**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 **Country B** 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates or 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
- For 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.

Signature of beneficial owner (or individual authorized to sign for beneficial owner) **Chan Tai Man** Date (MM-DD-YYYY) **04-16-2014**

Print name of signer **CHAN TAI MAN** Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2014)