

# Guide for completing the W-8BEN (Individuals)

Please note, W-8BEN forms are only valid for three years after date of signature. If any information needs to be updated during the three-year time period, a new W-8BEN form must be submitted within 30 days.

## Part I: Identification of Beneficial Owner

- Line 1:** Enter your legal name. **(Required)**
- Line 2:** Enter the name of the country where you are a citizen. If you are a citizen of more than one country, enter the country where you are currently a resident and a citizen. **Note:** if you hold U.S. citizenship or identify as a U.S. resident for tax purposes, do not fill out this form. Instead, visit the [IRS website](#) for details. **(Required)**
- Line 3:** Enter the address of your permanent residence. **Note:** P.O. boxes are not accepted. **(Required)**
- Line 4:** Enter your mailing address. If the mailing address is the same as the address on Line 3, you can leave blank. **Note:** P.O. boxes are not accepted. **(Required)**
- Line 5:** Leave blank. If you have a U.S. Social Security Number or Individual Taxpayer Identification Number (ITIN), please call us by logging into the TD App and choose Contact Us or call 1-800-465-5463 to determine if the correct form is being used or if additional information or documentation is required.
- Line 6a:** Enter the Foreign Tax Identifying Number (FTIN) for the country where you are a resident or will become a resident. **Do not enter your Canadian Social Insurance Number. (Required for individuals residing outside Canada)**
- Line 6b:** Check the box if your country of residence does not issue a FTIN. Refer to the [IRS website](#) for a list of countries that do not issue FTINs.
- Line 7:** Enter the TD Direct Investing account number(s) for which you are signing this form. **(Required)**
- Line 8:** Enter your date of birth. **(Required)**

## Part II: Claim of Tax Treaty Benefits

- Line 9:** Enter the country where you are a resident or will become a resident. **(Required)**
- Line 10:** Generally not required.

## Part III: Certification (Required)

- Tick Box:** Only tick the box if you are signing on behalf of the person identified on Line 1.
- Signature of Beneficial Owner:** Print and sign a hard copy of the form. **Please note:** a digital signature (for example, typing your name and adding a time stamp) will not be accepted. **(Required)**
- Date:** Enter the date the form was signed. **(Required)**
- Print name of signer:** Clearly print the name of the individual who has signed the form. **(Required)**

For further instructions please visit the [IRS website](#) or consult with a tax advisor.

The W-8BEN form shown below is for reference only.

Form **W-8BEN**  
(Rev. October 2021)  
Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-1621

**Do NOT use this form if:**

- 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

**Instead, use Form:**

**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.

**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>6a</b> Foreign tax identifying number (see instructions)	<b>6b</b> Check if FTIN not legally required . . . . . <input type="checkbox"/>
<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)

<b>9</b> 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.
<b>10</b> <b>Special rates and conditions</b> (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): _____
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

**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 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:
  - (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.

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** ► ☐ I certify that I have the capacity to sign for the person identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 25047Z

Form **W-8BEN** (Rev. 10-2021)

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