VALIDATING A W9 AND/OR W-8BEN-E FORM FOR COMPLETION

W-9 Form

HOW TO COMPLETE FORM W-9

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.

Print or type. See 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
• Line 2 is to be filled out if the Merchant advised they are a Disregarded Entity: otherwise not required

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.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ 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.

☐ Other (see instructions) ▶

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)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

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 *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

or

Employer identification number

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Sign Here — Signature of U.S. person ▶ — Date ▶

Please note all starred line items are mandatory

- If **LLC** is selected, Merchant must include the Tax Classification (C, S or P) – Please instruct Merchant to review instructions on W9 for accuracy
- Review Rev Date on top left corner and signature date at bottom right
- If Merchant is Disregarded Entity: Line 2 is to be filled out, the Merchant **MUST** inform Amex to treat them as a disregarded entity

W-8BEN-E Form

HOW TO COMPLETE FORM W-8

* If U.S mailing address is provided on the W8, additional documentation is required.

This documentary evidence must be in English and can include:

•A business license from the country of origin, or
•Articles/certificate of incorporation

Please note all starred line items are mandatory

- Review Rev Date on top left corner and signature date at bottom right
- If Merchant is Disregarded Entity: Line 2 is to be filled out, the Merchant **MUST** inform Amex to treat them as a disregarded entity

Form **W-8BEN-E** (Rev. October 2021) Substitute Form for 6050 W Payments

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

• For use by entities. Individuals must use Form W-8BEN. • Section references are to the Internal Revenue Code.
• Go to *www.irs.gov/FormW8BENE* 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 for: — **Instead use Form:**
• FATCA Withholdable Payments . . . IRS Form W-8BEN-E
• U.S. entity or U.S. citizen or resident . . . W-9
• A foreign individual . . . W-8BEN (Individual) or Form 8233
• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) . . . W-8ECI
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . W-8ECI or W-8EXP
• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner — 2 Country of incorporation or organization

3 Line 2 is to be filled out if the Merchant advised they are a Disregarded Entity: otherwise not required

4 Chapter 3 Status (entity type) (Must check one box only): ☐ Corporation ☐ Complex trust ☐ Estate ☐ Partnership ☐ Tax-exempt Organization ☐ Private Foundation

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

City or town, state or province. Include postal code where appropriate. — Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate. — Country

8 U.S. taxpayer identification number (TIN), if required

9a GIIN — b Foreign TIN — c Check if FTIN not legally required ▶ ☐

10 Reference number(s) (see instructions)

Part XXX 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:

• The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
• The entity identified 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 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); 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.
I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your Chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

Note:
a) This form can be used by a non-U.S. entity to certify tax status for payments made under sections 1441 and 6050W.
b) The number of the questions in this substitute form matches the official IRS form so that the signer can cross reference the official IRS instructions.

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

Sign Here ▶ — Signature of individual authorized to sign for beneficial owner — Print Name — Date (MM-DD-YYYY)

** W-8BEN-E shown is a substitute W-8**

For complete W-8BEN-E please direct the Merchant to the IRS website or feel free to download a form from our SharePoint site (internal use only)

https://spaces.aexp.com/teams/irc6050wknowledge/SitePages/Home.aspx?e=1%3Af32e662336bb45f5b0b0df283f70b786