> *These instructions are informational and technical in nature – their purpose is to help complete the fields of Form W-8BEN-E correctly. They do not constitute tax or legal advice, and they do not replace the official IRS instructions for Form W-8BEN-E, which remain the only binding source. Determining the entity's own chapter 3 and chapter 4 (FATCA) status, as well as the accuracy and completeness of the information provided in the form, remain the sole responsibility of the entity submitting it. Should any doubts arise, in particular as to FATCA status, tax residence or entitlement to the rate provided for under a double tax treaty, we recommend that you contact your own tax adviser.*

Instructions for completing Form W-8BEN-E

Form W-8BEN-E is submitted by shareholders that are non-U.S. entities (companies, funds and other organisations). Individuals submit Form W-8BEN, and entities and individuals that are U.S. persons submit Form W-9.

In practice, the following parts of the form need to be completed: Part I, Part III as regards the tax treaty, the one part corresponding to the FATCA status selected, and the final Part XXX with the signature. The remaining parts are left blank.

1. Part I. Identification of Beneficial Owner

1. Name of organization that is the beneficial owner

The full name of the entity as it appears in the respective register No abbreviations or trade names.

2. Country of incorporation or organization

The country in which the entity was incorporated or organised.

3. Name of disregarded entity receiving the payment

Completed only exceptionally – where the payment is received by a fiscally transparent entity (a disregarded entity). In a typical case it is left blank.

4. Chapter 3 Status (entity type)

The legal form of the entity, from the drop-down list (for most companies, *Corporation*). This field describes the type of entity and does not in itself determine which further part of the form is to be completed.

The question about a hybrid entity below it applies only to disregarded entities, partnerships and trusts that are making a treaty claim. Other entities leave it unanswered.

5. Chapter 4 Status (FATCA status)

The entity's FATCA status. This field is the key one, because each item on the list indicates the part of the form that must additionally be completed – for example *Active NFFE. Complete Part XXV*.

Non-financial entities most often select one of the NFFE statuses (Active NFFE, Passive NFFE, or a publicly traded NFFE). Determining the correct status is a matter for the entity itself; in case of doubt, it should consult its own adviser.

6. Permanent residence address

The address of the registered office for tax purposes. Select the Country first - the remaining fields are unlocked only after that. Do not enter a post office box (*P.O. box*) or an address held on behalf of another entity (*in-care-of*).

7. Mailing address

If the mailing address is the same as the address of the registered office, it is sufficient to tick **Check if mailing address is the same as residence**.

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

To be left blank by entities that do not hold a US tax identification number.

9a. GIIN

This field applies only to financial institutions registered with the IRS. Non-financial entities leave it blank.

9b. Foreign TIN

The entity's domestic tax identification number (for Polish entities, the NIP number).

Do not tick **Check if FTIN not legally required** where the number has been provided.

10. Reference number(s)

Leave blank.

Email

The entity's e-mail address. The confirmation of submission will be sent to this address.

2. Part II. Disregarded Entity or Branch Receiving Payment

This part is completed only exceptionally – solely by disregarded entities holding a GIIN and by branches of financial institutions operating in a country other than that institution's country of residence. In a typical case it is left entirely blank.

3. Part III. Claim of Tax Treaty Benefits

This is the most important part of the form from the perspective of the withholding tax rate. Without it, the statutory rate applies.

Line 14a

Tick the certification and select the entity's country of tax residence from the list (for example Poland).

Line 14b

Tick the certification and then select the applicable limitation on benefits provision from the list.

For the treaty between Poland and the United States, select **No LOB article in treaty** - that treaty contains no LOB article.

Entities resident in other countries select the provision corresponding to their situation under the applicable treaty.

Line 14c

Applies only to dividends received from a foreign corporation and to interest connected with a trade or business carried on in the United States. **In a typical case it is not ticked.**

Line 15

Leave entirely blank. Line 15 is used to indicate special rates and conditions; it is not completed for the treaties with United States. Do not fill in the article and rate fields, nor the explanatory field below them.

4. Parts IV–XXVIII. certification of FATCA status

Exactly one part is to be completed – the one indicated next to the FATCA status selected in field 5 of Part I. The remaining parts are left blank.

- Active NFFE – Part XXV.
- Passive NFFE – Part XXVI, together with the certification that there are no substantial US owners, or their identification.
- Publicly traded NFFE, or an NFFE affiliate of a publicly traded corporation – Part XXIII, naming the securities exchange.

Part XXIX is completed only where the entity is a Passive NFFE and identifies substantial US owners.

5. Part XXX. Signature and certification

Read the certification before signing. The entity confirms, under penalties of perjury, that the information provided is true, that the entity is not a US person and that it is the beneficial owner of the payments received.

- Signature of individual authorized to sign for beneficial owner: the signature, drawn by hand in the signature field, of a person authorised to represent the entity.
- Print Name: the first name and surname of the person signing.
- Certification of capacity – tick the box confirming the right to sign the form on behalf of the entity identified in line 1.

The form is signed by a person authorised in accordance with the entity's rules of representation, or by an attorney; in the latter case a power of attorney must be provided.

6. Most common errors

Error	Consequence
Completing line 15 in Part III	Form returned for correction
Failing to tick line 14b, or selecting an LOB provision the treaty does not contain	Treaty rate denied
Completing a part that does not match the status selected in field 5	Form incomplete
A P.O. box address, or an address other than the registered office	Form invalid
Signature by a person without authority, or no certification of capacity	Form invalid