

Tips for Completing Substitute Form W-8BEN-E for the iPhone Developer Program

Note: Even if you have filled out a Form W-8BEN-E for the iAd Network, you will need to fill out another Form W-8BEN-E for the iPhone Developer Program if directed to do so through the tax form flow on iTunes Connect.

Part I Identification of Beneficial Owner:

Please complete items 1 through 7 (items 3 & 5 on the original Form W-8BEN-E are not applicable and have been removed from the substitute form).

Line 8 and 9b: You do not need to provide a U.S. Taxpayer Identification Number (U.S. TIN) or foreign taxpayer identification number (Foreign TIN) if you are not eligible to claim any applicable benefits under an income tax treaty. If you are eligible to claim any applicable treaty benefits, be sure to include your U.S. TIN or Foreign TIN on the appropriate line. A U.S. TIN or Foreign TIN is required in order to receive any applicable benefit of the reduced tax treaty rate for your country.

Part III Claim of Tax Treaty Benefits:

Complete this part only if you are eligible to claim any applicable tax treaty benefits. In this situation, you must complete line 8 or 9b as described above.

Please complete items 14a, 14b, and 15 (if applicable).

For item Line 15: Complete this item only if you are eligible to claim any applicable treaty benefits that requires you to meet conditions not covered by the representations you make in lines 14a through 14c. It is expected that Line 15 would not normally be applicable. See the official

IRS instructions for Line 15 of Form W-8BEN-E for examples of when this line should be completed.

Below is a link to general information on the IRS website about how tax treaties can affect your income tax.

<http://www.irs.gov/Businesses/Tax-Treaties-Can-Affect-Your-Income-Tax>

Below is a link to a list of tax treaties the United States has with other countries on the IRS website.

<http://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties---A-to-Z>

Part XXX Certification:

The form must be signed by an authorized representative of the beneficial owner. Please also date the form and have the signatory print his/her name in this area. Please make sure the certification box is also checked. This form is not completed until you do so.

**** Note: These tips are not meant as a substitute for the Form W-8BEN-E instructions provided by the IRS. A copy of the official IRS instructions is provided for your reference. Additional information may be obtained directly from the IRS or at www.irs.gov. Additionally, the information provided within this document is not intended to be relied upon as tax advice, nor is it intended to cover every circumstance; please contact your personal tax advisor or attorney.*