



9781032353661 HB
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 9781003327011 EB
 Daina Habdankaite

AUTHOR AGREEMENT

made and entered into this **2nd** day of April, 2022, by and between

Taylor & Francis Group, LLC, a State of Delaware limited liability company, having its principal place of business at 6000 Broken Sound Parkway NW, Suite 300, Boca Raton, Florida 33487, U.S.A. (the "Publisher")

and

ANDRES RAMIREZ HASSAN

(whether one or more, the "Author")

The Publisher and the Author hereby agree as follows:

1. PREPARATION AND DELIVERY OF MANUSCRIPT

(a) The Author shall facilitate the preparation of the textual material (the "Manuscript"), and supply to the Publisher within a reasonable time, but no later than **July 15, 2024**, a work consisting of approximately **two hundred and fifty (250)** Manuscript pages, up to **one hundred (100)** Illustrations (including the Alt Text (as defined below)), and the subject index (the "Index"), and such other materials described in this Paragraph 1 (jointly, the "Work") with the title:

Introduction to Bayesian Econometrics: A GUIDed Tour using R

or such other title as may be determined by the Publisher in consultation with the Author.

The Author shall submit the Manuscript in a suitable electronic format specified by the Publisher. The Publisher will provide guidelines to assist the Author.

The Illustrations submitted to the Publisher must include original electronic art files suitable for placement or reproduction, in the format specified by the Publisher. Each Illustration must include a caption and an alternative text description to assist print impaired readers ("Alt Text"). As deemed necessary, the Publisher agrees to touch up, redraw, or otherwise convert line drawings into an acceptable electronic format for reproduction, the reasonable cost of which will be applied against the Author's Royalty Account.

(b) In the event the Author does not deliver the Index in form and content acceptable to the Publisher, within the time period established by the Publisher in consultation with the Author, the Publisher shall apply a reasonable charge to the Author's Royalty Account for expenses incurred by the Publisher to compile the Index.

(c) The Author shall make every reasonable effort to obtain original material for the Work. The Author will provide the Publisher with written permissions necessary for the use of material which is not original or he/she does not own, and all fees and expenses for the use of such material will be borne by the Author. The Publisher shall make available to the Author Permission Verification Forms that have been approved by the Publisher for the Author to list copyrighted material for which permission has been obtained. If permissions are not obtained within two (2) weeks after the Work is delivered and the Author is unable to obtain these permissions, the Publisher has the right (but not the obligation) to take such action as shall be required to obtain the necessary permissions. Any permission charges or other expenses incurred by Publisher in securing such permissions (including reasonable legal fees), shall be charged to the Royalty Account.

(d) The Author is responsible for providing a chapter abstract for each chapter (approximately 150-200 words each) at the time of delivery of the Work to the Publisher. These abstracts will become part of the book's metadata but will not be printed in the book, and should not be listed in the Table of Contents.

2. MANUSCRIPT EDITING

The Publisher may edit the Work in accordance with the Publisher's style of capitalization, punctuation, spelling, and usage.

3. AUTHOR'S CORRECTIONS

The Author agrees to read, correct, and promptly return to the Publisher within the time agreed with Publisher based on Publisher's specified schedule, all proofs of the Work. Author alteration costs in excess of ten percent (10%) of the cost of the original composition, and any expenses incurred by the Publisher in the making of Illustrations replacing those originally submitted with the Work, shall be charged to the Royalty Account. In the event that correction of proofs is not returned within the time agreed with Publisher, the Publisher will consider the proofs as being approved by the Author for publication, and the Publisher shall have the right to publish the Work without the approval of the Author.

4. PRODUCTION AND SALE

(a) The Publisher will, subject to the terms and conditions of this Agreement, publish the Work in a format and style that it deems appropriate, and

- (i) except as provided in Paragraph 3 above, assume all costs of the Publisher's editing, proofreading, typesetting, lithography, engraving, printing, binding, packaging, and all other manufacturing processes, and
- (ii) pay all costs of promoting, advertising, and selling the Work, the extent of which shall be determined by the Publisher. The Publisher shall have the sole right to determine the price at which the Work will be sold and the manner in which it will be promoted, advertised, and marketed.

5. COPYRIGHT

(a) The copyright in the Work will, as between the Publishers and Author, remain the property of the Author. The copyright notice to be printed in the Work will be in the name of the Author.

(b) The Author hereby expressly grants to the Publisher the sole and exclusive, sublicensable right and license to produce, publish, distribute and sell the Work, in whole or in part, and any abridgement, adaptation, translation or other derivative work of the Work, in all forms and media now known or later invented, in all languages throughout the world for the full term of copyright (including all renewals and extensions of that term).

(c) The rights granted to the Publisher in this Agreement shall include but are not limited to:

- (i) the rights specified in Paragraph 6 (Royalties); and
- (ii) the sole and exclusive right to edit, adapt, reproduce, publish, sell, and distribute the Work, and selections from and revisions thereof, and the right to prepare translations and other derivative Works based upon the Work, in any print, digital, online, electronic, or other format or media now known or later invented, and the right to license or authorize others to do any or all of the foregoing throughout the world.

(d) The Publisher shall have the right to register copyright in the Work in the name of the Author in compliance with United States copyright law.

(e) The Author retains the right to maintain and edit a free online version of the Work for non-commercial purposes and without download links for pdf/epub/mobi versions as long as proper credit is given.

6. ROYALTIES

(a) The Publisher agrees to pay the Author (or someone designated by the Author), and the Author shall accept as payment in full for writing and delivering the Manuscript, Illustrations, and Index for the performance of all of the obligations of the Author hereunder, and for all the rights granted to the Publisher pursuant to this Agreement, the following amounts:

- (i) For copies of the English language editions of the Work in print or eBook format sold by the Publisher throughout the World, **twelve percent (12%)** of the Publisher's net receipts (as defined in Paragraph 6(d) below).
- (ii) For translations, fifty percent (50%) of the Publisher's net receipts.
- (iii) On licensing sales, electronic database sales, excerpts, abridgments, deep discount sales (sales at a discount of fifty percent (50%) or greater of the Publisher's established list price of the Work), the Publisher shall pay royalties at one-half (1/2) of the lowest rate set forth in Paragraph 6(a)(i) above in respect of the Publisher's net receipts. In the event the Work is included in an electronic database with other works, or is otherwise exploited in combination

with other works, royalties shall be apportioned by Publisher in its sole discretion, exercised in good faith.

(b) In the event the Publisher exercises any of the rights of the Publisher pursuant to Paragraph 5 above and a royalty is not specifically provided for, the royalty which shall be payable to the Author shall be one-half (½) of the rate set forth in Paragraph 6(a)(i) above in respect of the Publisher's net receipts.

(c) Notwithstanding the above, no royalty will be paid on copies of the Work furnished gratis for review, advertising, promotion, bonus, sample, or like purposes, or on copies of the Work sold at less than Publisher's cost, or on any copies returned to Publisher for any reason, or on copies of the Work sold to the Author. Free use of the rights granted herein may be made by the Publisher to promote the sale of copies of the Work and the rights therein.

(d) For purposes of this Agreement, the Publisher's "net receipts" from sales shall mean monies received by the Publisher from such sales less adjustments for discounts, credits, and returns. Royalties will not be paid on prepaid transportation, postage, insurance, and taxes. The Publisher's "net receipts" from licensing or assignment shall mean monies received by the Publisher less any specified costs of such licensing or assignment.

(e) The Publisher will deduct, from any money due to the Author under the terms of this Agreement, any payments that the Publisher has a legal obligation to deduct in respect of tax, duty, or similar levy.

(f) All royalties and other income accruing to the Author under this Agreement shall be credited to an account maintained on the records of the Publisher (the "Royalty Account"), which Royalty Account will be charged for all amounts paid or payable to Author, including any advance payments, and for all amounts Author is charged, or obligated to pay, pursuant to this Agreement.

7. ACCOUNTS

(a) The Publisher will render to the Author statements of sales made (the "Statement"), the Publisher's net receipts, fees, and other monies received from licensing, if any. These Statements will be rendered semi-annually in August of each year for the six (6) months ending as of the preceding June 30th, and in February of each year for the six (6) months ending as of the preceding December 31st (the "Accounting Period"). Subject to the provisions of this Agreement, the Statement will be accompanied by a check (or funds electronically deposited into an Author's bank account) for any monies shown to be due by such Statement. If less than fifty dollars (\$50.00) (one-hundred dollars (\$100.00) for an

electronic payment) is shown to be due in any Accounting Period, the Publisher may defer payment thereof until the next period in which fifty dollars (\$50.00) (or one-hundred dollars (\$100.00) if an electronic payment) or more is shown to be due. No Statement will be sent to an Author if no payment is due.

(b) If any person comprising the Author has received an overpayment of money from the Publisher or has an outstanding monetary obligation to the Publisher, whether arising out of this Agreement or any other agreement(s) with the Publisher, the Publisher may deduct the amount of such overpayment or outstanding obligation from the Royalty Account or any sums due to such person under this Agreement.

8. FREE AND DISCOUNT COPIES

Upon first publication of the Work in book form, each Author named herein shall be entitled to receive from the Publisher, without charge, **eight (8) copies** of the Work. The Author shall also be entitled to purchase additional copies of the Work for the Author's personal use at a discount of thirty percent (30%) off the suggested retail price of the Work, plus the cost of shipping and handling, while the Work remains in print. No royalties shall be paid on copies of the Work purchased by the Author.

9. AUTHOR'S WARRANTIES

(a) The Author represents and warrants that:

- (i) he/she has the full right and authority to enter into this Agreement and to grant the rights granted to the Publisher;
- (ii) he/she has not previously assigned, transferred, or otherwise encumbered such rights;
- (iii) the Work shall be original by the Author;
- (iv) the Work will not infringe upon any statutory or common law copyright or violate any law or government regulation;
- (v) the Work will not contain any matter which will be libelous or otherwise injurious or in violation of any right of privacy or any other personal or proprietary right of any third party; and
- (vi) the Work contains no material which is inaccurate, nor contains any statement, instruction, material, or formula that involves

the foreseeable risk of injury to readers or users of the Work.

(b) Should any material be submitted for publication in the Work which, in the opinion of the Publisher, may result in a breach of any of the foregoing warranties, or should the Author commit any act which brings or is likely to bring the Publisher into disrepute, or which, in the Publisher's reasonable opinion, is prejudicial to its interests, the Publisher shall have the right to publish the Work without such material or not publish the Work at all. Nothing contained herein shall be deemed to impose upon the Publisher any duty of independent investigation, nor shall any independent investigation by the Publisher relieve the Author of the Author's obligations hereunder.

(c) The Author represents and warrants that, except as previously disclosed to the Publisher in writing, the Author has not aided in the preparation of, and is not under any obligation to any other publisher or person, to prepare any publication directly competitive with the Work, or which could interfere with his/her performance of this Agreement, or interfere with or impair the sale of the Work.

(d) The Author and Publisher shall each promptly inform the other of any claim, demand, or suit made against it in connection with the Work. The Author shall fully indemnify and hold the Publisher harmless against any loss, damage, cost, or expense (including reasonable counsel fees) which may be sustained or incurred by the Publisher by reason of any claim, demand, investigation, suit, or recovery arising out of the breach or alleged breach of any of the foregoing warranties.

(e) The Publisher shall have the right to defend any such suit through counsel of its own choice and the right to settle any such suit on such terms as the Publisher shall deem advisable; provided, however, that the Author shall not be responsible for indemnifying the Publisher for any settlement made without the Author's consent, which consent shall not be unreasonably withheld or delayed.

(f) In the event of a claim or suit against the Publisher which, if sustained, would constitute a breach of any of the Author's warranties, the Publisher shall have the right to withdraw the Work from distribution and withhold royalties which become due to the Author, pursuant to this Agreement, pending a final determination of such claim or suit. The Publisher shall have the right to apply any such withheld royalties to the reduction of any of the obligations of the Author to the Publisher contained in this Paragraph 9.

(g) Author's representations, warranties, and indemnities as stated herein may be extended by Publisher to third party licensees and grantees, and Author shall be liable

thereon as if such representations, warranties, and indemnities were originally made by Author to them.

The provisions of this Paragraph 9 shall survive the termination of this Agreement.

10. OTHER PUBLICATIONS

The Author agrees, so long as the Work remains in print, to refrain from editing and/or preparing for another publisher any work that shall directly compete with the sale of the Work. The Author may, however, draw on and refer to material contained in the Work in preparing articles for publication in professional journals, for teaching purposes, and for delivery at professional meetings and symposia, provided appropriate credit is given to the Publisher and the Work.

11. DESIGNATION AS AUTHOR

The Publisher shall have the right to designate the Author as the Author of the Work, and, if the Author be more than one, in such manner and order as the Publisher may determine, in its reasonable judgment, fairly reflects the Authors' relative contributions to the Work, and to use the Author's name and likeness in advertising and promoting the Work and derivative works based on the Work, and other commercial use in connection with the Work. Where there is more than one Author, a single Author shall be designated Lead Author for the purpose of dealing with the Publisher.

12. IMPRINT

The Work will be published initially under the imprint of CRC Press, or such other imprint as the Publisher deems suitable for the Work.

13. REVISIONS OR NEW EDITIONS

(a) Subject to the terms and conditions hereof, if the Publisher determines that a revision or new edition of the Work is desirable, it shall request each person comprising the Author to participate in the preparation of the revision or new edition pursuant to a schedule established by the Publisher in consultation with the Author. Each person so requested to participate shall advise the Publisher in writing within ninety (90) days whether he/she will participate in the preparation of such revision or new edition.

(b) The Publisher may select a successor to any person comprising the Author to participate in the preparation of a revision or new edition, or may designate the remaining persons comprising the Author to complete such revision or new edition, under the following circumstances:

- (i) the death, incapacity, or inability of any person comprising the Author to effectively participate in a timely manner pursuant to Publisher's schedule in the preparation of such revision or new edition;
- (ii) the failure of any person comprising the Author to advise the Publisher in writing within the specified ninety (90) day period that he/she will not participate; or
- (iii) the failure or inability of any person comprising the Author to prepare the revision or new edition, or collaborate in its preparation, in a timely manner pursuant to the Publisher's schedule.

(c) If the failure to revise the Work is due to the Author's death, the Author's estate shall be entitled to one-half (½) the sums which would have accrued to the Author for the revised edition if he/she had participated in its publication. On the following edition, the deceased Author's estate will be entitled to one-quarter (¼) of the paid royalty. Thereafter, the Author's estate shall have no proprietary interest in the Work and no further rights to the accrued royalty.

(d) Any royalties or other compensation payable to any successor of a person comprising the Author in respect of any revision or new edition of the Work shall be deducted from any royalties or other compensation which may be or become due to the person or persons comprising the Author who is or are succeeded. In the event any person comprising the Author does not participate in a revision or new edition of the Work, the Publisher shall have no obligation to request such person to participate in any subsequent revision or new edition of the Work. If the nonparticipating Author's contribution to the Work in the new edition is substantial, he/she shall be entitled to a royalty negotiated to the satisfaction of all parties.

(e) When publishing revisions or new editions, and in the promotion thereof, the Publisher may give credit to the Author and any successor of a person comprising the Author, in such order and manner which, in the judgment of the Publisher, fairly reflects their relative contributions to such revision or new edition, and, if appropriate, in the reasonable judgment of the Publisher, omit the name or names of the person or persons comprising the Author who do not participate or collaborate in such revision or new edition.

(f) All terms and conditions of this Agreement applicable to the first edition of the Work, excluding any grants and advance payments, shall apply to each revision or new edition thereof, unless otherwise provided herein.

14. OUT-OF-PRINT PROVISIONS

(a) If at any time the Publisher determines that the demand for the Work is insufficient to warrant its continued publication, the Publisher may declare the Work out-of-print. In such event, the Author shall have the right to purchase the Publisher's stock of the Work, if any, at one-quarter (¼) of the Publisher's established list price, but not below cost. The Work will not be deemed out-of-print if it is on sale by the Publisher in any form permitted hereunder, or if it is under option, or if any license granted by the Publisher is outstanding.

(b) If the Publisher declares the Work out-of-print, then, upon the Author's written demand, the print (but not the eBook or any electronic product) rights granted by the Author under this Agreement will revert to the Author and this Agreement will terminate, subject to any outstanding licenses, and except for Paragraph 9. If there are multiple Authors under this Agreement, they will take individual ownership, in proportion to their respective shares of the royalties under this Agreement, of all rights jointly owned by them at the time of termination. The termination of this Agreement will not affect the Publisher's continuing right to sell all remaining bound copies and sheets of the Work and derivative works on hand at the time of termination.

15. NON-DELIVERY OF THE WORK

If the Author for any reason fails to deliver to the Publisher any of the materials as set forth in Paragraph 1 of this Agreement in form and content satisfactory to the Publisher by agreed upon dates, the Publisher shall have the right, upon thirty (30) days written notice to the Author, to terminate this Agreement without any further obligation or liability to the Author. In the event that this Agreement is terminated by the Publisher pursuant to this Paragraph 15, the Author shall return to the Publisher all payments, if any, theretofore made to the Author hereunder within one-hundred and twenty (120) days of the date of termination of this Agreement, and the Publisher shall return all unpublished materials to the Author.

16. GENERAL PROVISIONS

(a) This Agreement is the entire agreement between the parties relating to the Work. It supersedes all previous oral and/or written representations or agreements relating to the Work and may not be modified or amended, nor may any of its terms or provisions be waived, except by a written instrument executed by the parties affected by such modification, amendment, or waiver.

(b) All obligations, liabilities, warranties, and covenants of the Author pursuant to this Agreement shall be joint and several, so that each person comprising the Author shall be obligated with respect to the performance of the Author as if he/she were the sole Author.

(c) This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, heirs, personal representatives, and assigns, except that the Author's obligations may not be assigned without the Publisher's prior written consent, and any assignment without such consent shall be null and void.

(d) It is agreed that the Author is for all purposes of this Agreement an independent contractor, and the Author is in no respect an agent, employee, or joint venture of Publisher.

(e) Neither the Author nor the Publisher shall be liable, nor shall the Work be deemed out-of-print, because of any delay caused by acts of God, restrictions imposed by law or government regulation, shortages in supply of material or labor necessary for the preparation or production of the Work, or other similar or dissimilar acts beyond their reasonable control. In no event shall either the Author or the Publisher be liable for special, incidental, or consequential damages.


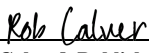
(f) This Agreement, regardless of the place of its physical execution, shall in all respects be governed by and construed in accordance with the internal law, and not the law pertaining to conflicts or choice of law, of the State of Florida. Each of the parties to this Agreement hereby expressly and irrevocably agrees and consents that any suit, action, or proceeding arising out of or relating to this Agreement shall be instituted exclusively and only on a state or federal court sitting in Miami, Florida, and, by execution of this Agreement, each of the parties hereto expressly waives an objection that it may have now or hereafter to the laying of venue or to the jurisdiction of any such suit, action, or proceeding in Miami, Florida, and each of the parties to this Agreement further irrevocably, exclusively, and unconditionally submits to the personal jurisdiction of any state or federal court sitting in Miami, Florida in connection with any such suit, action, or proceeding.

ELECTRONIC SIGNING OF AGREEMENT

All parties of this Agreement agree to execute this Agreement by electronic signature and agree to be subject to the provisions of the U.S. E-SIGN Act (i.e., the [Electronic Signatures in Global and National Commerce Act \(ESIGN, Pub.L. 106-229, 14 Stat.464](#), enacted June 30, 2000, [15 U.S.C. Ch. 96](#)).

IN WITNESS WHEREOF, the parties hereto have duly electronically executed this Agreement effective the last date signed.

AUTHOR INFORMATION:

Name: ANDRES RAMIREZ HASSAN			
<hr/>			
<u>PLEASE NOTE:</u> Royalty Statements and any non-electronic monetary payments <i>will be sent to your permanent domicile</i> . Also, we prefer to send all correspondence sent via postal services and complimentary copies to this location.			
REQUIRED – Permanent Domicile (no P.O. Box address, please):			
Street: CARRERA 27 28 SUR 23 APTO 1108			
City:	ENVIGADO	State/ Province:	ANTIOQUIA
		Zip/Postal Code:	055420
Country:	COLOMBIA	Citizenship:	COLOMBIAN
Primary Phone:	573126985240	Alternate Phone:	
Fax:		Email:	aramir21@gmail.com
<hr/>			
<u>Business / Academic Information:</u>		If you would like complimentary copies and all correspondence, excluding Royalty information , sent to the address below, please check here: <input type="checkbox"/>	
Affiliation: <hr/>			
Street: <hr/>			
City:		State/ Province:	
		Zip/Postal Code:	
Country:			
<hr/>			
		06-abr.-22	
Author's Signature		Date	
		06-Apr-22	
[Rob Calver], Publisher – [Statistics]		Date	

Taylor & Francis Group, LLC, 6000 Broken Sound Parkway NW, Suite 300, Boca Raton, FL 33487

Form **W-8BEN**

(Rev. July 2017)

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 U.S. (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 (i.e., 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)

1 Name of individual who is the beneficial owner ANDRES RAMIREZ HASSAN		2 Country of citizenship COLOMBIA
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. CARRERA 27 28 SUR 23 APTO 1108		
City or town, state or province. Include postal code where appropriate. ENVIGADO		Country COLOMBIA
4 Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	6 Foreign tax identifying number (see instructions) 79908745	
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions) 07/17/1977	

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 COLOMBIA 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 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 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,
- 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,
- 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


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

04/06/2022

Date (MM-DD-YYYY)

ANDRES RAMIREZ HASSAN

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)



ELECTRONIC PAYMENT FORM

- This form is suitable for royalty recipients who are payable from the US but who bank outside the US.
- All fields are required unless otherwise stated.
- The form must be signed to authorise use of details provided to send payments.
- We are unable to quote reference numbers in payment transactions.
- We are unable to make payments to third party processors such as Paysera, Transferwise, Paypal, etc.
- For any questions regarding royalties, please contact the US T&F Royalties Team at royalty@taylorandfrancis.com.

Bank Name	BANCOLOMBIA		
Bank Address / Telephone Number	CARRERA 48 26-85/576044040000		
Account Holder Name / Company Include all names if joint account.	ANDRES RAMIREZ HASSAN		
Account Number	93516008022		
Bank Destination Code Please provide relevant bank destination code(s) based on requirements of country of receipt. *both SWIFT/BIC and IBAN are required.	Country/ Region	Code Type	Code
	Europe/Rest of World*	SWIFT/BIC	COLOC0BMXXX
	Europe/Rest of World*	IBAN	NA
	Australia	BSB	NA
	UK	Sort Code	NA
	Other	Other	NA
Account Holder Home Address Please provide a <u>full mailing address</u> . If different from the address on file, we will update your address.	CARRERA 27 28 SUR 23 APTO 1108 ENVIGADO ANTIOQUIA 055420 COLOMBIA		
Account Holder Email Address	aramir21@gmail.com		
Account Holder Telephone Number	573126985240		
Preferred Currency of Transfer GBP or USD	USD		
Intermediary Bank Information Required for wires to Russia and India and/or payments to Credit Unions. Please provide full details as advised by your bank/institution.			

By signing below, I authorize Informa, its subsidiaries including Taylor & Francis, and the financial institution listed above to deposit my payment electronically to the referenced account; and, if necessary, to adjust or reverse a deposit for any payment made in error to my account. This authorization will remain in effect until I have provided a cancellation notice in writing.

Signature 

Date 06-abr.-22



Department of the Treasury
Internal Revenue Service

Instructions for Form W-8BEN

(Rev. July 2017)

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

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-8BEN and its instructions, such as legislation enacted after they were published, go to [IRS.gov/FormW8BEN](https://www.irs.gov/FormW8BEN).

What's New

Minor updates are made to Form W-8BEN to conform with Form W-8BEN-E. A note on reciprocal exchange is added before Part I; Part II, line 10, is updated to match Form W-8BEN-E; and the first bullet in Part III is revised for clarity. These instructions have been updated to reflect temporary and final regulations under chapters 3 and 4 published in January 2017. These instructions include additional information on when a foreign TIN and date of birth are required to be included on Form W-8BEN. In addition, these instructions include information about the use of electronic signatures.

More information. For more information on FATCA, go to [IRS.gov/FATCA](https://www.irs.gov/FATCA).

General Instructions

For definitions of terms used throughout these instructions, see *Definitions*, later.

Purpose of Form

Establishing status for chapter 3 purposes. Foreign persons are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of:

- Interest (including certain original issue discount (OID));
- Dividends;
- Rents;
- Royalties;
- Premiums;
- Annuities;
- Compensation for, or in expectation of, services performed;
- Substitute payments in a securities lending transaction; or
- Other fixed or determinable annual or periodical gains, profits, or income.

This tax is imposed on the gross amount paid and is generally collected by withholding under section 1441. A payment is considered to have been made whether it is made directly to the beneficial owner or to another person, such as an intermediary, agent, or partnership, for the benefit of the beneficial owner.

In addition, section 1446 requires a partnership conducting a trade or business in the United States to withhold tax on a foreign partner's distributive share of the partnership's effectively connected taxable income. Generally, a foreign person that is a partner in a partnership that submits a Form W-8BEN for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446 as well. However, in some cases the documentation requirements of sections 1441 and 1442 do not match the documentation requirements of section 1446. See Regulations sections 1.1446-1 through 1.1446-6.

Note. The owner of a disregarded entity (including an individual), rather than the disregarded entity itself, must submit the appropriate Form W-8BEN for purposes of section 1446.

If you receive certain types of income, you must provide Form W-8BEN to:

- Establish that you are not a U.S. person;
- Claim that you are the beneficial owner of the income for which Form W-8BEN is being provided or a foreign partner in a partnership subject to section 1446; and
- If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty and who is eligible for treaty benefits.

You may also be required to submit Form W-8BEN to claim an exception from domestic information reporting and backup withholding (at the backup withholding rate under section 3406) for certain types of income that are not subject to foreign-person withholding at a rate of 30% under section 1441. Such income includes:

- Broker proceeds;
- Short-term (183 days or less) OID;
- Bank deposit interest;
- Foreign source interest, dividends, rents, or royalties; and
- Proceeds from a wager placed by a nonresident alien individual in the games of blackjack, baccarat, craps, roulette, or big-6 wheel.

A withholding agent or payer of the income may rely on a properly completed Form W-8BEN to treat a payment associated with the Form W-8BEN as a payment to a foreign person who beneficially owns the amounts paid. If applicable, the withholding agent may rely on the Form W-8BEN to apply a reduced rate of, or exemption from, withholding at source.

Provide Form W-8BEN to the withholding agent or payer before income is paid or credited to you. Failure to provide a Form W-8BEN when requested may lead to withholding at the foreign-person withholding rate of 30% or the backup withholding rate under section 3406.

Establishing status for chapter 4 purposes. A foreign financial institution (FFI) may rely on a properly completed Form W-8BEN to establish your chapter 4 status as a foreign person. The Form W-8BEN should be provided to the FFI when requested. Failure to do so could result in 30% withholding on income paid or credited to you as a recalcitrant account holder from sources within the United States. See the definition of amounts subject to withholding, later.

Additional information. For additional information and instructions for the withholding agent, see the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Who Must Provide Form W-8BEN

You must give Form W-8BEN to the withholding agent or payer if you are a nonresident alien who is the beneficial owner of an amount subject to withholding, or if you are an account holder of an FFI documenting yourself as a nonresident alien. If you are the single owner of a disregarded entity, you are considered the beneficial owner of income received by the disregarded entity. Submit Form W-8BEN when requested by the withholding agent, payer, or FFI whether or not you are claiming a reduced rate of, or exemption from, withholding.

You should also provide Form W-8BEN to a payment settlement entity (PSE) requesting this form if you are a foreign individual receiving payments subject to reporting under section 6050W (payment card transactions and third-party network transactions) as a participating payee. However, if the payments are income which is effectively connected to the conduct of a U.S. trade or business, you should instead provide the PSE with a Form W-8ECI.

Do not use Form W-8BEN if you are described below.

- You are a foreign entity documenting your foreign status, documenting your chapter 4 status, or claiming treaty benefits. Instead, use Form W-8BEN-E.
- You are a U.S. citizen (even if you reside outside the United States) or other U.S. person (including a resident alien individual). Instead, use Form W-9 to document your status as a U.S. person.
- You are acting as a foreign intermediary (that is, acting not for your own account, but for the account of others as an agent, nominee, or custodian). Instead, provide Form W-8IMY.
- You are a nonresident alien individual who claims exemption from withholding on compensation for independent or dependent personal services performed in the United States. Instead, provide Form 8233 or Form W-4.
- You are receiving income that is effectively connected with the conduct of a trade or business in the United States, unless it is allocable to you through a partnership. Instead, provide Form W-8ECI. If any of the income for which you have provided a Form W-8BEN becomes effectively connected, this is a change in circumstances and Form W-8BEN is no longer valid with respect to such income. You must file Form W-8ECI. See *Change in circumstances*, later.

Giving Form W-8BEN to the withholding agent. Do not send Form W-8BEN to the IRS. Instead, give it to the

person who is requesting it from you. Generally, this will be the person from whom you receive the payment, who credits your account, or a partnership that allocates income to you. An FFI may also request this form from you to document your account as other than a U.S. account. Give Form W-8BEN to the person requesting it before the payment is made to you, credited to your account, or allocated. If you do not provide this form, the withholding agent may have to withhold at the 30% rate (under chapters 3 and 4), backup withholding rate, or the rate applicable under section 1446. If you receive more than one type of income from a single withholding agent for which you claim different benefits, the withholding agent may, at its option, require you to submit a Form W-8BEN for each different type of income. Generally, a separate Form W-8BEN must be given to each withholding agent.

Note. If you own the income or account jointly with one or more other persons, the income or account will be treated by the withholding agent as owned by a foreign person that is a beneficial owner of a payment only if Forms W-8BEN or W-8BEN-E are provided by all of the owners. If the withholding agent or financial institution receives a Form W-9 from any of the joint owners, however, the payment must be treated as made to a U.S. person and the account treated as a U.S. account.

Expiration of Form W-8BEN. Generally, a Form W-8BEN will remain in effect for purposes of establishing foreign status for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8BEN signed on September 30, 2015, remains valid through December 31, 2018.

However, under certain conditions a Form W-8BEN will remain in effect indefinitely until a change of circumstances occurs. To determine the period of validity for Form W-8BEN for purposes of chapter 4, see Regulations section 1.1471-3(c)(6)(ii). To determine the period of validity for Form W-8BEN for purposes of chapter 3, see Regulations section 1.1441-1(e)(4)(ii).

Change in circumstances. If a change in circumstances makes any information on the Form W-8BEN you have submitted incorrect, you must notify the withholding agent, payer, or FFI with which you hold an account within 30 days of the change in circumstances and you must file a new Form W-8BEN or other appropriate form.

If you use Form W-8BEN to certify that you are a foreign person, a change of address to an address in the United States is a change in circumstances. Generally, a change of address within the same foreign country or to another foreign country is not a change in circumstances. However, if you use Form W-8BEN to claim treaty benefits, a move to the United States or outside the country where you have been claiming treaty benefits is a change in circumstances. In that case, you must notify the withholding agent, payer, or FFI within 30 days of the move.

If you become a U.S. citizen or resident alien after you submit Form W-8BEN, you are no longer subject to the 30% withholding rate under section 1441 or the withholding tax on a foreign partner's share of effectively

connected income under section 1446. To the extent you have an account with an FFI, your account may be subject to reporting by the FFI under chapter 4. You must notify the withholding agent, payer, or FFI within 30 days of becoming a U.S. citizen or resident alien. You may be required to provide a Form W-9. For more information, see Form W-9 and its instructions.



You may be a U.S. resident for tax purposes depending on the number of days you are physically present in the United States over a 3-year period. See Pub. 519, available at [IRS.gov/Pub519](https://www.irs.gov/pub/irs519). If you satisfy the substantial presence test, you must notify the withholding agent, payer, or financial institution with which you have an account within 30 days and provide a Form W-9.

Definitions

Account holder. An account holder is generally the person listed or identified as the holder or owner of a financial account. For example, if a partnership is listed as the holder or owner of a financial account, then the partnership is the account holder, rather than the partners of the partnership (subject to some exceptions). However, an account that is held by a single-member disregarded entity is treated as held by the entity's single owner.

Amounts subject to withholding. Generally, an amount subject to chapter 3 withholding is an amount from sources within the United States that is fixed or determinable annual or periodical (FDAP) income. FDAP income is all income included in gross income, including interest (as well as OID), dividends, rents, royalties, and compensation. FDAP income does not include most gains from the sale of property (including market discount and option premiums), as well as other specific items of income described in Regulations section 1.1441-2 (such as interest on bank deposits and short-term OID).

For purposes of section 1446, the amount subject to withholding is the foreign partner's share of the partnership's effectively connected taxable income.

Generally, an amount subject to chapter 4 withholding is an amount of U.S. source FDAP income that is also a withholdable payment as defined in Regulations section 1.1473-1(a). The exemptions from withholding provided for under chapter 3 are not applicable when determining whether withholding applies under chapter 4. For specific exceptions applicable to the definition of a withholdable payment, see Regulations section 1.1473-1(a)(4) (exempting, for example, certain nonfinancial payments).

Beneficial owner. For payments other than those for which a reduced rate of, or exemption from, withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the payment in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Foreign partnerships, foreign simple trusts, and foreign grantor trusts are not the beneficial owners of income paid to the partnership or trust. The beneficial owners of income paid to a foreign partnership are generally the partners in the partnership, provided that the partner is not itself a partnership, foreign simple or grantor trust, nominee, or other agent. The beneficial owners of income paid to a foreign simple trust (that is, a foreign trust that is described in section 651(a)) are generally the beneficiaries of the trust, if the beneficiary is not a foreign partnership, foreign simple or grantor trust, nominee, or other agent. The beneficial owners of a foreign grantor trust (that is, a foreign trust to the extent that all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679) are the persons treated as the owners of the trust. The beneficial owners of income paid to a foreign complex trust (that is, a foreign trust that is not a foreign simple trust or foreign grantor trust) is the trust itself.

For purposes of section 1446, the same beneficial owner rules apply, except that under section 1446 a foreign simple trust rather than the beneficiary provides the form to the partnership.

The beneficial owner of income paid to a foreign estate is the estate itself.

Note. A payment to a U.S. partnership, U.S. trust, or U.S. estate is treated as a payment to a U.S. payee that is not subject to 30% withholding under chapter 3 or 4. A U.S. partnership, trust, or estate should provide the withholding agent with a Form W-9. For purposes of section 1446, a U.S. grantor trust or disregarded entity shall not provide the withholding agent a Form W-9 in its own right. Rather, the grantor or other owner shall provide the withholding agent the appropriate form.

Chapter 3. Chapter 3 means chapter 3 of the Internal Revenue Code (Withholding of Tax on Nonresident Aliens and Foreign Corporations). Chapter 3 contains sections 1441 through 1464.

Chapter 4. Chapter 4 means chapter 4 of the Internal Revenue Code (Taxes to Enforce Reporting on Certain Foreign Accounts). Chapter 4 contains sections 1471 through 1474.

Deemed-compliant FFI. Under section 1471(b)(2), certain FFIs are deemed to comply with the regulations under chapter 4 without the need to enter into an FFI agreement with the IRS. However, certain deemed-compliant FFIs are required to register with the IRS and obtain a Global Intermediary Identification Number (GIIN). These FFIs are referred to as **registered deemed-compliant FFIs**. See Regulations section 1.1471-5(f).

Disregarded entity. A business entity that has a single owner and is not a corporation under Regulations section 301.7701-2(b) is disregarded as an entity separate from its owner. A disregarded entity does not submit this Form W-8BEN to a partnership for purposes of section 1446 or to an FFI for purposes of chapter 4. Instead, the owner of such entity provides appropriate documentation. See Regulations section 1.1446-1 and section 1.1471-3(a)(3)(v), respectively.

Certain entities that are disregarded for U.S. tax purposes may be recognized for purposes of claiming treaty benefits under an applicable tax treaty (see the definition of hybrid entity below). A hybrid entity claiming treaty benefits is required to complete Form W-8BEN-E. See Form W-8BEN-E and its instructions.

Financial account. A financial account includes:

- A depository account maintained by a financial institution;
- A custodial account maintained by a financial institution;
- Equity or debt interests (other than interests regularly traded on an established securities market) in investment entities and certain holding companies, treasury centers, or financial institutions as defined in Regulations section 1.1471-5(e);
- Cash value insurance contracts; and
- Annuity contracts.

For purposes of chapter 4, exceptions are provided for accounts such as certain tax-favored savings accounts; term life insurance contracts; accounts held by estates; escrow accounts; and annuity contracts. These exceptions are subject to certain conditions. See Regulations section 1.1471-5(b)(2). Accounts may also be excluded from the definition of financial account under an applicable IGA.

Financial institution. A financial institution generally means an entity that is a depository institution, custodial institution, investment entity, or an insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts.

Foreign financial institution (FFI). An FFI generally means a foreign entity that is a financial institution.

Foreign person. A foreign person includes a nonresident alien individual and certain foreign entities that are not U.S. persons (entities should complete Form W-8BEN-E rather than this Form W-8BEN).

Hybrid entity. A hybrid entity is any person (other than an individual) that is treated as fiscally transparent for purposes of its status under the Code but is not treated as fiscally transparent by a country with which the United States has an income tax treaty. Hybrid status is relevant for claiming treaty benefits.

Intergovernmental agreement (IGA). An IGA means a Model 1 IGA or a Model 2 IGA. For a list of jurisdictions treated as having in effect a Model 1 or Model 2 IGA, see the list of jurisdictions at www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx.

A **Model 1 IGA** means an agreement between the United States or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs to such foreign government or agency, followed by automatic exchange of the reported information with the IRS. An FFI in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government is referred to as a **reporting Model 1 FFI**.

A **Model 2 IGA** means an agreement or arrangement between the United States or the Treasury Department and a foreign government or one or more agencies to

implement FATCA through reporting by FFIs directly to the IRS in accordance with the requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency and the IRS. An FFI in a Model 2 IGA jurisdiction that has entered into an FFI agreement with respect to a branch is a participating FFI, but may be referred to as a **reporting Model 2 FFI**.

Nonresident alien individual. Any individual who is not a citizen or resident alien of the United States is a nonresident alien individual. An alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a resident alien. Any person not meeting either test is a nonresident alien individual. Additionally, an alien individual who is treated as a nonresident alien pursuant to Regulations section 301.7701(b)-7 for purposes figuring the individual's U.S. tax liability, or an alien individual who is a bona fide resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual. See Pub. 519 for more information on resident and nonresident alien status.



Even though a nonresident alien individual married to a U.S. citizen or resident alien may choose to be treated as a resident alien for certain purposes (for example, filing a joint income tax return), such individual is still treated as a nonresident alien for chapter 3 withholding tax purposes on all income except wages. For purposes of chapter 4, a nonresident alien individual who holds a joint account with a U.S. person will be considered a holder of a U.S. account for chapter 4 purposes.

Participating FFI. A participating FFI is an FFI that has agreed to comply with the terms of an FFI agreement with respect to all branches of the FFI, other than a branch that is a reporting Model 1 FFI or a U.S. branch. The term "participating FFI" also includes a reporting Model 2 FFI and a qualified intermediary (QI) branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.

Participating payee. A participating payee means any person that accepts a payment card as payment or accepts payment from a third-party settlement organization in settlement of a third-party network transaction.

Payment settlement entity (PSE). A PSE is a merchant acquiring entity or third-party settlement organization. Under section 6050W, a PSE is generally required to report payments made in settlement of payment card transactions or third-party network transactions. However, a PSE is not required to report payments made to a beneficial owner that is documented as foreign with an applicable Form W-8.

Recalcitrant account holder. A recalcitrant account holder includes an individual who fails to comply with the requests of an FFI for documentation and information for determining the U.S. or foreign status of the individual's account, including furnishing this Form W-8BEN when requested.

U.S. person. A U.S. person is defined in section 7701(a) (30) and includes an individual who is a citizen or resident of the United States. For purposes of chapter 4, a U.S. person is defined in Regulations section 1.1471-1(b) (141).

Withholding agent. Any person, U.S. or foreign, that has control, receipt, custody, disposal, or payment of U.S. source FDAP income subject to chapter 3 or 4 withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, and U.S. branches of certain foreign banks and insurance companies.

For purposes of section 1446, the withholding agent is the partnership conducting the trade or business in the United States. For a publicly traded partnership, the withholding agent may be the partnership, a nominee holding an interest on behalf of a foreign person, or both. See Regulations sections 1.1446-1 through 1.1446-6.

Specific Instructions

Part I

Line 1. Enter your name. If you are a foreign individual who is the single owner of a disregarded entity that is not claiming treaty benefits as a hybrid entity, with respect to a payment, you should complete this form with your name and information. If the account to which a payment is made or credited is in the name of the disregarded entity, you should inform the withholding agent of this fact. This may be done by including the name and account number of the disregarded entity on line 7 (reference number) of the form. However, if the disregarded entity is claiming treaty benefits as a hybrid entity, it should complete Form W-8BEN-E instead of this Form W-8BEN.

Line 2. Enter your country of citizenship. If you are a dual citizen, enter the country where you are both a citizen and a resident at the time you complete this form. If you are not a resident in any country in which you have citizenship, enter the country where you were most recently a resident. However, if you are a U. S. citizen, you should not complete this form even if you hold citizenship in another jurisdiction. Instead, provide Form W-9.

Line 3. Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you do not have a tax residence in any country, your permanent residence is where you normally reside.

If you reside in a country that does not use street addresses, you may enter a descriptive address on line 3. The address must accurately indicate your permanent residence in the manner used in your jurisdiction.

Line 4. Enter your mailing address only if it is different from the address you show on line 3.

Line 5. If you have a social security number (SSN), enter it here. To apply for an SSN, get Form SS-5 from a Social Security Administration (SSA) office or online at www.ssa.gov/forms/ss-5.pdf. If you are in the United States, you can call the SSA at 1-800-772-1213. Complete Form SS-5 and return it to the SSA.

If you do not have an SSN and are not eligible to get one, you can get an individual taxpayer identification number (ITIN). To apply for an ITIN, file Form W-7 with the IRS. It usually takes 4–6 weeks to get an ITIN. To claim certain treaty benefits, you must complete line 5 by submitting an SSN or ITIN, or line 6 by providing a foreign tax identification number (foreign TIN).



An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

A partner in a partnership conducting a trade or business in the United States will likely be allocated effectively connected taxable income. The partner is required to file a U.S. federal income tax return and must have a U.S. taxpayer identification number (TIN).

You must provide an SSN or TIN if you are:

- Claiming an exemption from withholding under section 871(f) for certain annuities received under qualified plans, or
- Submitting the form to a partnership that conducts a trade or business in the United States.

If you are claiming treaty benefits, you are generally required to provide an ITIN if you do not provide a tax identifying number issued to you by your jurisdiction of tax residence on line 6. However, an ITIN is not required to claim treaty benefits relating to:

- Dividends and interest from stocks and debt obligations that are actively traded;
- Dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund);
- Dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were upon issuance) publicly offered and are registered with the SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.

Line 6. If you are providing this Form W-8BEN to document yourself as an account holder with respect to a financial account (as defined in Regulations section 1.1471-5(b)) that you hold at a U.S. office of a financial institution (including a U.S. branch of an FFI) and you receive U.S. source income reportable on Form 1042-S associated with this form, you must provide the TIN issued to you by your jurisdiction of tax residence identified on line 3 unless:

- You have not been issued a TIN (including if the jurisdiction does not issue TINs), or
- You are a resident of a U.S. possession.

If you are providing this form to document a financial account described above but you do not enter a TIN on line 6, and you are not a resident of a U.S. possession, you must provide the withholding agent with an explanation for why you have not been issued a TIN. For this purpose, an explanation is a statement that you are

not legally required to obtain a TIN in your jurisdiction of tax residence. The explanation may be written on line 6, in the margins of the form, or on a separate attached statement associated with the form. If you are writing the explanation on line 6, you may shorten it to “not legally required.” Do not write “not applicable.”

In addition, if you are not using this form to document a financial account described above, you may provide the TIN issued to you by your jurisdiction of tax residence on line 6 for purposes of claiming treaty benefits (rather than providing a U.S. TIN on line 5, if required).

Line 7. This line may be used by the filer of Form W-8BEN or by the withholding agent to whom it is provided to include any referencing information that is useful to the withholding agent in carrying out its obligations. For example, withholding agents who are required to associate the Form W-8BEN with a particular Form W-8IMY may want to use line 7 for a referencing number or code that will make the association clear. A beneficial owner can use line 7 to include the number of the account for which he or she is providing the form. A foreign single owner of a disregarded entity can use line 7 to inform the withholding agent that the account to which a payment is made or credited is in the name of the disregarded entity (see the instructions for line 1).

Line 8. If you are providing this Form W-8BEN to document yourself as an account holder with respect to a financial account as described above in line 6 that you hold with a U.S. office of a financial institution (including a U.S. branch of an FFI), provide your date of birth. Use the following format to input your information: MM-DD-YYYY. For example, if you were born on April 15, 1956, you would enter 04-15-1956.

Part II

Line 9. If you are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty for payments subject to withholding under chapter 3, identify the country where you claim to be a resident for income tax treaty purposes. For treaty purposes, a person is a resident of a treaty country if the person is a resident of that country under the terms of the treaty. A list of U.S. tax treaties is available at [IRS.gov/Individuals/International-Taxpayers/Tax-Treaties](https://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaties).



CAUTION If you are related to the withholding agent within the meaning of section 267(b) or 707(b) and the aggregate amount subject to withholding received during the calendar year exceeds \$500,000, then you are generally required to file Form 8833, *Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)*, available at [IRS.gov/Form8833](https://www.irs.gov/Form8833). See the Instructions for Form 8833 for more information on the filing requirements.

Line 10. Line 10 must be used only if you are claiming treaty benefits that require that you meet conditions not covered by the representations you make on line 9 and Part III. For example, persons claiming treaty benefits on royalties must complete this line if the treaty contains different withholding rates for different types of royalties. However, this line should always be completed by foreign students and researchers claiming treaty benefits. See

Scholarship and fellowship grants, later, for more information.

This line is generally not applicable to treaty benefits under an interest or dividends (other than dividends subject to a preferential rate based on ownership) article of a treaty.

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual can use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause” which preserves or “saves” the right of each country to tax its own residents as if no tax treaty existed. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes. The individual must use Form W-9 to claim the tax treaty benefit. See the instructions for Form W-9 for more information. Also see *Nonresident alien student or researcher who becomes a resident alien*, later, for an example.

Scholarship and fellowship grants. A nonresident alien student (including a trainee or business apprentice) or researcher who receives noncompensatory scholarship or fellowship income can use Form W-8BEN to claim benefits under a tax treaty that apply to reduce or eliminate U.S. tax on such income. No Form W-8BEN is required unless a treaty benefit is being claimed. A nonresident alien student or researcher who receives compensatory scholarship or fellowship income must use Form 8233, instead of Form W-8BEN, to claim any benefits of a tax treaty that apply to that income. The student or researcher must use Form W-4 for any part of such income for which he or she is not claiming a tax treaty withholding exemption. Do not use Form W-8BEN for compensatory scholarship or fellowship income. See *Compensation for Dependent Personal Services* in the Instructions for Form 8233.



TIP If you are a nonresident alien individual who received noncompensatory scholarship or fellowship income and personal services income (including compensatory scholarship or fellowship income) from the same withholding agent, you may use Form 8233 to claim a tax treaty withholding exemption for part or all of both types of income.

Completing lines 3 and 9. Most tax treaties that contain an article exempting scholarship or fellowship grant income from taxation require that the recipient be a resident of the other treaty country at the time of, or immediately prior to, entry into the United States. Thus, a student or researcher may claim the exemption even if he or she no longer has a permanent address in the other treaty country after entry into the United States. If this is the case, you can provide a U.S. address on line 3 and still be eligible for the exemption if all other conditions required by the tax treaty are met. You must also identify on line 9 the tax treaty country of which you were a resident at the time of, or immediately prior to, your entry into the United States.

Completing line 10. You must complete line 10 if you are a student or researcher claiming an exemption from

taxation on your noncompensatory scholarship or fellowship grant income under a tax treaty.

Nonresident alien student or researcher who becomes a resident alien. You must use Form W-9 to claim an exception to a saving clause. See *Nonresident alien who becomes a resident alien*, earlier, for a general explanation of saving clauses and exceptions to them.

Example. Article 20 of the United States-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first protocol to the United States-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would complete Form W-9.

Part III

Form W-8BEN must be signed and dated by the beneficial owner of the amount subject to withholding or the account holder of an FFI (or an agent with legal authority to act on the person's behalf). If Form W-8BEN is completed by an agent acting under a duly authorized power of attorney for the beneficial owner or account holder, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form. Form 2848 can be used for this purpose. The agent, as well as the beneficial owner or account holder, may incur liability for the penalties provided for an erroneous, false, or fraudulent form.

A withholding agent may allow you to provide this form with an electronic signature. The electronic signature must indicate that the form was electronically signed by a person authorized to do so (for example, with a time and date stamp and statement that the form has been electronically signed). Simply typing your name into the signature line is not an electronic signature.



If any information on Form W-8BEN becomes incorrect, you must submit a new form within 30 days unless you are no longer an account holder of the requester that is an FFI and you will not receive a future payment with respect to the account.

Broker transactions or barter exchanges. Income from transactions with a broker or a barter exchange is

subject to reporting rules and backup withholding unless Form W-8BEN or a substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person.

You are an exempt foreign person for a calendar year in which:

- You are a nonresident alien individual or a foreign corporation, partnership, estate, or trust;
- You are an individual who has not been, and does not plan to be, present in the United States for a total of 183 days or more during the calendar year; and
- You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123. The estimated burden for all other taxpayers who file this form is:

Recordkeeping, 2 hr., 52 min.; **Learning about the law or the form**, 2 hr., 05 min.; **Preparing the form**, 2 hr., 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments).

You can write to Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form W-8BEN to this office. Instead, give it to your withholding agent.
