

W-8BEN FOR U.S. SOURCED INCOME

Services **are performed** in the U.S. or Property **is in the U.S** and the payee is not taxable in the U.S.

A form completed in the manner below with a US taxpayer ID number on Part I line 6 and valid signature in Part IV provides RealNetworks with documentation/certification that the payee is properly registered in the US and is claiming exemption from withholding under a US tax treaty. Make sure all highlighted fields are filled out by vendors.


Part I must contain a US taxpayer ID number on line 6

Part I Identification of Beneficial Owner (See instructions.)	
1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)	
5 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)	
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II line 9 should have a, b and c completed.

Part II Claim of Tax Treaty Benefits (if applicable)
9 I certify that (check all that apply): a <input type="checkbox"/> The beneficial owner is a resident of COUNTRY within the meaning of the income tax treaty between the United States and that country. b <input type="checkbox"/> If required, the U.S. taxpayer identification number is stated on line 6 (see instructions). c <input type="checkbox"/> The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions). d <input type="checkbox"/> The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions). e <input type="checkbox"/> The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a % rate of withholding on (specify type of income): Explain the reasons the beneficial owner meets the terms of the treaty article:

Part IV – signature and date.

Part IV 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: 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates, 2 The beneficial owner is not a U.S. person, 3 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and 4 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.
Sign Here  Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting