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

OMB No. 1545-1621

Do NO	T use th	is fo	rm if:			Instead, use Form:			
• You	are NOT	an in	dividual			W-8BEN-E			
• You	are a U.S	. citiz	en or other U.S. person, including a resident alien	individual		W-9			
			al owner claiming that income is effectively connect al services)	ted with the conduct of t	trade or business	within the United States			
			al owner who is receiving compensation for person	al services performed in	the United States				
			acting as an intermediary	ar services performed in	the Officed States	W-8IMY			
			dent in a FATCA partner jurisdiction (that is, a Mo isdiction of residence.	idel 1 IGA jurisdiction w	ith reciprocity), o	ertain tax account information may be			
Par			tification of Beneficial Owner (see instru	uctions)		A			
1	Name o	of indi	vidual who is the beneficial owner		2 Country of o	citizenship			
_									
3	Perman	ent re	esidence address (street, apt. or suite no., or rural r	route). Do not use a P.C), box or in-care	-of address.			
	City or	town	state or province. Include postal code where appr	noriate		Country			
	City Or	town,	state or province. Include postal code where appr	opnate.		Country			
4	Mailing	addre	ess (if different from above)						
	City or t	town,	state or province. Include postal code where appr	opriate.		Country			
5	U.S. ta:	xpaye	er identification number (SSN or ITIN), if required (se	ee instructions)					
6a	Foreign	tax i	dentifying number (see instructions)	6b Check if FTIN not	legally required .				
7	Referen	ice nu	umber(s) (see instructions)	8 Date of birth (MM-	-DD-YYYY) (see i	nstructions)			
Part			n of Tax Treaty Benefits (for chapter 3 p	ourposes only) (see	instructions)	B			
9			the beneficial owner is a resident of			within the meaning of the income tax			
40	treaty between the United States and that country.								
10	Specia	al 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):							
			of the seaty lacitation of and s	ubove to claim u	70 Tate Of Willing	iding on (specify type of income).			
	Explain	the a	additional conditions in the Article and paragraph th	ne beneficial owner mee	ts to be eligible fo	or the rate of withholding:			
			_1						
Part	Ш	Certi	fication C						
Under pe	nalties of pe	erjury, I	declare that I have examined the information on this form and to the b	est of my knowledge and belief i	t is true, correct, and co	implete. I further certify under penalties of perjury that:			
• I am	the individ	lual the	at is the beneficial owner (or am authorized to sign for the	individual that is the benefit	cial owner) of all the	income or proceeds to which this form			
			nis form to document myself for chapter 4 purposes; n line 1 of this form is not a U.S. person;						
	form relate		in line if of this form is not a c.o. person,						
			vely connected with the conduct of a trade or business in	the United States:					
			connected with the conduct of a trade or business in the		bject to tax under ar	n applicable income tax treaty;			
(c) th	e partner's	share	e of a partnership's effectively connected taxable income;	or					
(d) th	e partner's	s amo	unt realized from the transfer of a partnership interest subj	ect to withholding under se	ction 1446(f);				
• The p	erson name	d on lin	e 1 of this form is a resident of the treaty country listed on line 9 of t	he form (if any) within the meaning	ng of the income tax tre	eaty between the United States and that country; and			
 For b 	roker trans	sactio	ns or barter exchanges, the beneficial owner is an exempt	foreign person as defined i	in the instructions.				
Furthern disburse	nore, I authorior make po	orize th ayment	is form to be provided to any withholding agent that has control, ts of the income of which I am the beneficial owner. I agree that	receipt, or custody of the inco I will submit a new form with	me of which I am the b in 30 days if any certi	beneficial owner or any withholding agent that can ification made on this form becomes incorrect.			
Sign	Here		I certify that I have the capacity to sign for the person	identified on line 1 of this fo	orm.				
Jign	Here	7							
			Signature of beneficial owner (or individual author	prized to sign for beneficial	owner)	Date (MM-DD-YYYY)			
		i	Print name of signer						
For Pa	perwork	Red	luction Act Notice, see separate instructions.	Cat. No. 2	25047Z	Form W-8BEN (Rev. 10-2021)			

HƯỚNG DẪN ĐIỀN TỜ KHAI W-8BEN

(Dành cho cá nhân không phải công dân hoặc cư dân tại Hoa Kỳ, nhân thu nhập có nguồn gốc từ Hoa Kỳ (cổ tức, lãi tiền gửi, bản quyền...) và muốn được hưởng miễn giảm thuế theo hiệp định thuế giữa Hoa Kỳ và quốc gia họ cư trú



Không được có bất kỳ sự sửa đổi, tẩy xóa nào trên Form W-8BEN. Trường hợp mắc lỗi, vui lòng điền lại vào một mẫu mới. Tất cả các mẫu W phải được điền bằng tiếng Anh Vui lòng tham khảo "Instructions for Form W-8BEN" phát hành bởi IRS tại đây

A. Phần I – Khai báo thông tin người thu hưởng

Dòng 1: Điền đầy đủ họ tên cá nhân là chủ sở hữu thực sự của khoản thu nhập có nguồn từ Hoa Kỳ.

Dòng 2: Điền quốc tịch. Nếu cá nhân là công dân hoặc cư dân cư trú thuế tại Hoa Kỳ, không sử dụng mẫu W-8BEN này (vui lòng cung cấp mẫu W-9).

Dòng 3: Điền địa chỉ thường trú (số nhà/số căn hộ, phố v.vv..). Lưu ý: Không được sử dụng địa chỉ hộp thư bưu điện (P.O. Box), địa chỉ tạm trú hoặc địa chỉ của bên thứ ba.

Dòng 4: Điền địa chỉ gửi thư nếu khác với địa chỉ thường trú ở Dòng 3. (Nếu không có thì để trống).

Dòng 5: Điền mã số thuế Hoa Kỳ (SSN hoặc ITIN) do IRS cấp. (Nếu không có thì để trống).

Dòng 6a: Điền mã số thuế tại nước ngoài (được cấp bởi cơ quan thuế thường trú).

Dòng 6b: Đánh dấu nếu không có mã số thuế nước ngoài, và cung cấp ngày sinh tại mục 8 (áp dụng nếu phù hợp về mặt pháp lý).

Dòng 7: Đây là trường không bắt buộc. Dùng trong một số trường hợp để người khấu trừ thuế hoặc tổ chức tài chính ghi chú thông tin tham chiếu thêm.

Dòng 8: Ngày tháng năm sinh. Ghi theo định dạng MM-DD-YYYY (Tháng – Ngày – Năm)

B. PHẦN II – Khai báo đối tương được miễn giảm thuế theo Hiệp định thuế

Phần này cần điền nếu Quý Khách yêu cầu được áp dụng ưu đãi thuế theo Hiệp định tránh đánh thuế hai lần giữa Hoa Kỳ và Quốc gia của Quý Khách.

Dòng 9: Ghi tên quốc gia có ký hiệp định thuế với Hoa Kỳ, ví du: Vietnam.

Dòng 10: Điền cu thể loại thu nhập được hưởng ưu đãi (ví du: Dividends, Interest...); Điều khoản (Article), đoạn (Paragraph) tương ứng trong Hiệp định; và tỷ lệ thuế suất ưu đãi yêu cầu (10% hoặc 0%, ...).

C. PHẦN III - Xác nhân thông tin kê khai

- » Vui lòng ký và điền ngày tháng năm lên mẫu.
- » Chỉ cá nhấn chủ sở hữu thực sự của thu nhập được phép ký tên. Trường hợp ký thay, cần có giấy ủy quyền hợp
- » Điền ngày ký theo định dang MM-DD-YYYY (tháng-ngày-năm).

Lưu ý: BSL không cung cấp dịch vụ tư vấn thuế. Trường hợp quý khách có nhu cầu, vui lòng liên hệ chuyên gia tư vấn thuế độc lập.

Form W-9 (Rev. March 2024) Department of the Treass 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.

Refore you begin	For guidance related to the number of Form W-9, see Purpose of Form, below

Deloi	-,	to begin it or guidance related to the purpose of Form W 5, see Furpose of Form, below.											
	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the or entity's name on line 2.)	vner's na	ame on li	ne 1,	and en	ter the	busi	ness	/disrega	arded		
Print or type. Specific Instructions on page 3.													
	2	Business name/disregarded entity name, if different from above.			_	Α-			_		_		
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. Individual/sole proprietor							Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):					
	LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)						Exempt payee code (if any)						
	Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.						Exemption from Foreign Account Tax Compliance Act (FATCA) reporting						
Tint Ins		Other (see instructions)			١ ٠	ode (if	any)						
P See Specific	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions						(Applies to accounts maintained outside the United States.)						
	5	Address (number, street, and apt. or suite no.). See instructions.	Request	ter's nam	e an	d addre	ss (op	tional	9				
-													
	6	City, state, and ZIP code											
	7	List account number(s) here (optional)											
Par	t I	Taxpayer Identification Number (TIN)											
		ur TIN in the appropriate box. The TIN provided must match the name given on line 1 to avo		Social	secu	ecurity number							
reside	nt :	withholding. For individuals, this is generally your social security number (SSN). However, fo 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													
IIIV, R						er identification number							
Note: If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter.				-	П	Τ	П	П					
Par	Ш	Certification			_		_		_				
Under	pe	enalties of perjury, I certify that:							_				
1. The	nu	umber shown on this form is my correct taxpayer identification number (or I am waiting for a	numbe	er to be	issu	ed to r	ne); a	ind					
Ser	vic	iot subject to backup withholding because (a) I am exempt from backup withholding, or (b) io ee (IRS) that I am subject to backup withholding as a result of a failure to report all interest o iger subject to backup withholding; and											
		U.S. citizen or other U.S. person (defined below); and											
		ATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting											
becau	se	ntion instructions. You must cross out item 2 above if you have been notified by the IRS that yo you have failed to report all interest and dividends on your tax return. For real estate transaction no or abandonment of secured property, cancellation of debt, contributions to an individual ratio.	ns, item	2 does	not a	apply.	For m	iortga	age ir	nterest			

other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II. later

General Instructions

U.S. person

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership instructions for Schedules K-2 and K-3 (Form 1055).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X Form W-9 (Rev. 3-2024)

INSTRUCTIONS FOR COMPLETING FORM W-8BEN

(For **Non –U.S. individuals** who are **NOT U.S. citizens** or **residents** & who receive income originating from the United States (e.g. dividends, interest, royalties etc.,) and wish to claim tax exemptions or reductions under the tax treaty between the U.S. and their country of residence)



No alterations or use of correction tools are allowed on Form W-9. In case you make mistake, please start over using a new form.

All W-Forms must be completed in English

Please refer to "Instructions for the Requester of Form W-8BEN" by IRS here

A. Identification of Beneficial Owner

Line 1: Enter the full name of the individual who is the beneficial owner of the income sourced from the United States

Line 2: Enter the country of citizenship. *Note:* If the individual is a U.S. citizen or resident for tax purposes, do **not** use Form W-8BEN. Please submit Form W-9 instead

Line 3: Enter the permanent residence address (street number, apartment/suite number, street name, etc.). *Note:* A P.O. Box, temporary address, or the address of a third party is **not** acceptable

Line 4: Enter a mailing address if it is different from the permanent address listed in Line 3. Leave blank if not applicable

Line 5: Enter the U.S. taxpayer identification number (SSN or ITIN) issued by the IRS. Leave blank if not available

Line 6a: Enter the foreign tax identification number issued by the tax authority in your country of residence

Line 6b: Check this box if no foreign tax identification number is available, and provide your date of birth in Line 8 (if legally required)

Line 7: Optional field used for reference purposes by the withholding agent or financial institution (if applicable)

Line 8: Enter your date of birth in the format MM-DD-YYYY

B. PART I - Claim of Tax Treaty Benefits

Complete this part only if you are claiming a reduced rate of withholding under an income tax treaty between the United States and your country of residence

Line 9: Enter the name of the country that has an income tax treaty with the United States (e.g., Vietnam)

Line 10: Specify the type of income eligible for treaty benefits (e.g., dividends, interest); the applicable Article and Paragraph of the tax treaty; and the requested reduced rate of withholding (e.g., 10% or 0%)

C. PART II – Certification

- » Please sign and date the form
- » Only the individual who is the beneficial owner of the income may sign the form. If someone else signs on behalf of the beneficial owner, a valid power of attorney or authorization must be provided
- » The date must be entered in the format MM-DD-YYYY

Please note that BSL is unable to provide any tax advice. If you require any advice, please refer to an independent tax advisor.