

# Instructions for Non-US Freight Carriers completing IRS Form W-8BEN-E

Complete Part I, highlighted sections as applicable

\* Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

**Part I Identification of Beneficial Owner**

**1** Name of organization that is the beneficial owner **2** Country of incorporation or organization

**3** Name of disregarded entity receiving the payment (if applicable, see instructions)

**4** Chapter 3 Status (entity type) (Must check one box only):  Corporation  Disregarded entity  Partnership  
 Simple trust  Grantor trust  Complex trust  Estate  Government  
 Central Bank of Issue  Tax-exempt organization  Private foundation  International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.  Yes  No

**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)  
 Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).  
 Participating FFI.  International organization. Complete Part XIV.  
 Reporting Model 1 FFI.  Exempt retirement plans. Complete Part XV.  
 Reporting Model 2 FFI.  Entity wholly owned by exempt beneficial owners. Complete Part XVI.  
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.  Territory financial institution. Complete Part XVII.  
 Sponsored FFI. Complete Part IV.  Excepted nonfinancial group entity. Complete Part XVIII.  
 Certified deemed-compliant nonregistering local bank. Complete Part V.  Excepted nonfinancial start-up company. Complete Part XIX.  
 Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.  Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.  
 Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.  501(c) organization. Complete Part XXI.  
 Certified deemed-compliant limited life debt investment entity. Complete Part VIII.  Nonprofit organization. Complete Part XXII.  
 Certain investment entities that do not maintain financial accounts. Complete Part IX.  Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.  
 Owner-documented FFI. Complete Part X.  Excepted territory NFFE. Complete Part XXIV.  
 Restricted distributor. Complete Part XI.  Active NFFE. Complete Part XXV.  
  Passive NFFE. Complete Part XXVI.  
  Excepted inter-affiliate FFI. Complete Part XXVII.  
  Direct reporting NFFE.  
  Sponsored direct reporting NFFE. Complete Part XXVIII.  
  Account that is not a financial account.

**6** Permanent residence address (street, apt., or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).  
 City or town, state or province. Include postal code where appropriate. Country

**7** Mailing address (if different from above)  
 City or town, state or province. Include postal code where appropriate. Country

**8** U.S. taxpayer identification number (TIN), if required **9a** GIIN **b** Foreign TIN

**10** Reference number(s) (see instructions)

**Note:** Please complete remainder of the form including signing the form in Part XXX.

Complete Part III, highlighted sections Using template items

**Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)**

**14** I certify that (check all that apply):  
**a**  The beneficial owner is a resident of **Canada** within the meaning of the income tax treaty between the United States and that country.  
**b**  The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):  
 Government  Company that meets the ownership and base erosion test  
 Tax exempt pension trust or pension fund  Company that meets the derivative benefits test  
 Other tax exempt organization  Company with an item of income that meets active trade or business test  
 Publicly traded corporation  Favorable discretionary determination by the U.S. competent authority received  
 Subsidiary of a publicly traded corporation  Other (specify Article and paragraph): **VIII**  
**c**  The beneficial owner is claiming treaty benefits for U.S. source 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).

**15** **Special rates and conditions** (if applicable—see instructions):  
 The beneficial owner is claiming the provisions of Article and paragraph **VIII** of the treaty identified on line 14a above to claim a **0** % rate of withholding on (specify type of income): **Motor Carrier**  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: **Canadian Carrier**

# Instructions for Non-US Freight Carriers completing IRS Form W-8BEN-E

Complete Part XIV,  
highlighted sections  
Check Box 28a.

## Part XIV International Organization

Check box 28a or 28b, whichever applies.

**28a**  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

**b**  I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Complete Part XXX,  
Sign & Date

## Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W;
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income; **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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here

Signature

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.