

# Share Dealing

## How to complete your form

As we can only accept a correctly completed form for your circumstances, please review the guidance below before filling in your information and sending the form back to us. Further instructions and guidance can be found at [www.irs.gov](http://www.irs.gov) under 'Forms & Pubs'.

The form we receive from you must be completed and signed in pen, and not a copy.

### PART I

**Step 1**  
Enter your **FULL** name (not initials).

**Step 3**  
Enter your residential address including country. Do not enter PO Box, 'care of' or company addresses.

**Step 5**  
Enter your Personal Reference Number (PRN).

### PART III

Sign and date the form. The form must be dated in US format (MM-DD-YYYY)

Form <b>W-8BEN</b>		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		OMB No. 1545-1621
(Rev. July 2017)		For use by individuals. Entities must use Form W-8BEN-E.		
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information.		
Do NOT use this form if:		Instead, use Form:		
• 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		
<b>Note:</b> 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.				
<b>Part I Identification of Beneficial Owner</b> (see instructions)				
1 Name of individual who is the beneficial owner		2 Country of citizenship		
3 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		
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 (see instructions)				
<b>SECTIONS 5 AND 6 NOT REQUIRED</b> (see instructions)				
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)		
<b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)				
9 I certify that the beneficial owner is a resident of _____ 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 _____ of withholding: _____				
<b>SECTION 10 NOT REQUIRED</b>				
<b>Part III Certification</b>				
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:				
<ul style="list-style-type: none"> <li>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 my self for chapter 4 purposes.</li> <li>The person named on line 1 of this form is not a U.S. person.</li> <li>The income to which this form relates is:               <ul style="list-style-type: none"> <li>(a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>(b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>(c) the partner's share of a partnership's effectively connected income.</li> </ul> </li> <li>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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>				
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)		Date (MM-DD-YYYY)		
Print name of signer		Capacity in which acting (if form is not signed by beneficial owner)		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form <b>W-8BEN</b> (Rev. 7-2017)				

### PART I

**Step 2**  
Enter your country of citizenship in **FULL**, e.g. United Kingdom.

**Step 4**  
Only enter your mailing address if different from residential address.

**Step 6**  
Enter date of birth in US format (MM-DD-YYYY)

### PART II

**SECTION 9**  
Enter your country of residence in **FULL** if it has a tax treaty with the US and you qualify as a resident of that country under the terms of that treaty (the United Kingdom **DOES** have a treaty with the US)

**SECTION 10**  
This section is generally not applicable to treaty benefits in respect of dividends or interest.

### Further Information

We can't provide legal and tax advice and it is your responsibility to correctly complete the form based on your circumstances. If you have any questions with respect to your status for completing this form, please contact your tax advisor.

### Important information

Bank of Scotland Share Dealing Service is operated by Halifax Share Dealing Limited. Registered in England and Wales No. 3195646. Registered Office: Trinity Road, Halifax, West Yorkshire HX1 2RG. Authorised and regulated by the Financial Conduct Authority under Registration number 183332. A Member of the London Stock Exchange and an HM Revenue & Customs Approved ISA Manager.