

W8-Ben Form - Frequently Asked Questions

Q: Can I claim the US withholding tax on my iShares distributions when I complete my Australian tax return?

You should be entitled to a foreign income tax offset for the US withholding tax, up to the amount of any Australian tax payable on the dividend distribution of your International iShares. Note that a foreign income tax offset may only be used to offset Australian tax arising from your dividend distribution or your other foreign income and it may therefore result in unutilised foreign income tax offsets.

For more information please refer to the Australian tax booklet for International (US-domiciled) iShares ETFs in the Document Library at [iShares.com.au](https://www.ishares.com.au).

Q: What is a TIN?

A TIN is a USA taxpayer Identification Number. If you have not applied to the IRS for a TIN, you will not have been issued a TIN. A TIN is not required for the Tax Treaty benefit to be claimed.

Q: What is a beneficial owner?

A beneficial owner is generally the entity that includes the income from the International iShares holding in their tax return. The registered owner (and address) is not always the beneficial owner for example where the shares are registered to a platform or custodian.

Q My registered address is different to where I live, which address do I use?

If your permanent residence address is different to the registered address of your International iShares holding, you must write your Permanent Residence address in Section A of the W-8BEN Form. You must not show a Post Office Box or 'care of' as your permanent residence address, therefore note that if the registered address is in this format a different permanent address must be provided.

Note: if any country on the W-8BEN form differs i.e. registered address in Australia and permanent residence address in NZ then a letter explaining why the difference arises is required.

Q: What is a W-8IMY form and how do I complete this form?

This is a form that is used to gather information about the flow-through entity or intermediary. The W-8IMY form and instructions to complete this form can be found on the Computershare website - <https://www-au.computershare.com/Investor/FormsCatalogue.asp>, select the specific company and scroll down to US Tax forms.

Q: What is an intermediary/flow-through entity?

If the beneficial owner is not the same as the registered holder and it is not a complex trust (e.g. an Australian Self-Managed Superannuation Fund), the registered holder is considered to be an intermediary/flow-through entity.

If you are unsure which US trust characterisation applies please seek your own professional advice.

Q: What is a Non Qualified Intermediary (NQI)?

An Intermediary is any person or organisation holding securities other than for its own account. A Qualified Intermediary (QI) is a non-US financial institution that has entered into a QI Agreement with the IRS.

Q: What is a NQI withholding statement and how do I complete this form?

This is a form that is used by intermediaries to provide details of the beneficial owners (all of whom need to complete a W8-BEN Form). Instructions to complete this form can be found on the Computershare website - <https://www-au.computershare.com/Investor/FormsCatalogue.asp>, select the specific company and scroll down to US Tax forms

Q: I am a resident of the USA, what form do I use?

If you are a resident of the USA for tax purposes, you need to complete a form W-9.

This form can be found on the Computershare website at <https://www-au.computershare.com/Investor/FormsCatalogue.asp>, select the specific company and scroll down to US Tax forms.