



# Submit Your W-8BEN Tax Forms to Ensure Maximum Royalty Payments

**This notice is for rightsholders licensing their content through Copyright Clearance Center and operating as a company outside the United States.**

**Overview:** Each year, Copyright Clearance Center (CCC) distributes millions of dollars in royalty payments to publishers, authors and other rightsholders. These payments are based on the use of content by universities, businesses, researchers and other domestic and international organizations. According to U.S. law, if we do not have your completed and signed W-8BEN on file, we are required to withhold 30% of your royalty payments and pay the withheld amount to the United States Internal Revenue Service (IRS) (from whom you can claim a refund or credit, if appropriate.) Depending on your home country and its tax treaty with the U.S., we may still have to withhold a percentage even with a W-8BEN on file—but it will be less than if we do not have one. In most cases, CCC will not have to withhold anything if we have a W-8BEN on file.

**Completing the W-8BEN:** The W-8BEN form simply certifies that you are a non-U.S. organization. The form is included on page 2 of this document and required fields are highlighted. Here are guidelines to completing the form:

Item/Box	Instructions
Items 1-5	List your company name, address, and type of organization
Item 6	Submit a U.S. taxpayer identification number*
Items 7-8	Completing these items is not necessary.
Boxes 9a, b, c	Check these boxes and fill in your country of residence
Boxes 9d, e	Completing these items is not necessary.
Items 10-11	Completing these items is not necessary.

**Instructions on Submission:** Once you have completed the document, including signing and dating the bottom of the form, please fax it to our confidential fax line at +1-978-750-4904. At the end of the year, you will receive Form 1042-S detailing the royalty payments made to you by CCC so that you can claim a refund or credit if appropriate.

\* Item 6: You may enter either 1) a social security number (SSN), 2) an international tax ID number (ITIN), or 3) an employer ID number (EIN). If you do not currently have one of these, the easiest item to secure is an EIN, which can be obtained by telephone and used immediately on the W-8BEN. See page 3 of this packet for guidance on securing an EIN.

**Questions?** Please contact our customer service department at [rightsholders@copyright.com](mailto:rightsholders@copyright.com) or +1-978-646-2800, Monday-Friday, 8am-6pm Eastern Time.

## About CCC

CCC, the rights licensing experts, is a global rights broker for millions of the world's most sought after books, journals and other content. Founded in 1978 as a not-for-profit organization, today CCC provides smart solutions that simplify the licensing of content that lets businesses and academic institutions quickly get permission to use copyright-protected materials, while compensating publishers and content creators for the use of their works. For more information, visit [www.copyright.com](http://www.copyright.com).

# Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.  
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

- A U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) . . . . . W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) . . . . . W-8ECI or W-8EXP

**Note:** These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary . . . . . W-8IMY

**Note:** See instructions for additional exceptions.

**Part I Identification of Beneficial Owner** (See instructions.)

<b>1</b> Name of individual or organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
<b>3</b> 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	
<b>4</b> 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)
<b>5</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
<b>6</b> U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	<b>7</b> Foreign tax identifying number, if any (optional)
<b>8</b> Reference number(s) (see instructions)	

**Part II Claim of Tax Treaty Benefits** (if applicable)

**9 I certify that (check all that apply):**

**a**  The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**b**  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

**c**  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**  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**  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 III Notional Principal Contracts**

**11**  I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

**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





# Securing an Employer ID Number (EIN)

**Overview:** To successfully complete the W-8BEN form, you must enter one of the following pieces of information for Item 6:

- Social security number (SSN)
- International tax ID number (ITIN)
- Employer ID number (EIN)

If you do not currently have one of these items, the easiest one to secure is an EIN. The following are instructions to secure an EIN:

- Step 1: Using the instructions listed below, complete the SS-4 Form, which is available on the next page of this packet.
- Step 2: Call the IRS at +1-267-941-1099 between 6:00AM and 11:00PM EST. This is a designated line for foreign entities requesting a U.S. EIN.
- Step 3: The IRS Representative will ask you questions the SS-4 form. Answer these based on the information you provided on the form.
- Step 4: The IRS Representative will then provided you with an EIN. No further action is required.

## Instructions on Completing the Form SS4

Item/Box	Instructions
Items 1-5b	List your company name and address
Item 6	Completing this item is not necessary.
Item 7a	Responsible individual name
Item 7b	Completing this item is not necessary.
Item 8a	Identification as a Limited Liability Company, if applicable
Item 8b-c	Required if Item 8a is applicable
Item 9a-b	List type of entity and incorporation information, if applicable
Item 10	Enter the following: "Compliance with IRS withholding regulations"
Item 11	Enter the date the company started doing business with a company headquartered in the United States. If this is the first time your company is doing business with a U.S. company, please enter either today's date or the date you plan to start doing business with Copyright Clearance Center.
Items 12-17	Completing these items is not necessary.
Item 18	Lists whether your company has ever filed for an EIN before

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?	8b If 8a is "Yes," enter the number of LLC members	
8c If 8a is "Yes," was the LLC organized in the United States?		
9a Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard _____ State/local government <input type="checkbox"/> Farmers' cooperative _____ Federal government/military <input type="checkbox"/> REMIC _____ Indian tribal governments/enterprises <input type="checkbox"/> Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____		
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check <b>one</b> box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here ▶ _____		
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ( )
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ( )
Signature ▶		Date ▶