



All US Citizens are required to fill out a W-9 Form.
Please send it to: affiliates@4smartphone.net or fax it to 602.532.7934

Download the W-9 Form

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

What is a W-9 Form?

Independent contractors and other people who work for themselves will need to report their Social Security Number or business tax identification number to their clients. This is done using [Form W-9](#). As far as tax forms go, this is pretty straightforward. You provide your name, address and Social Security Number. For contractors who have a separate business entity, they provide the name, address and Employer Identification Number of their business.

The W-9 form also asks whether you are subject to [backup withholding](#). This is withholding at a flat rate of 28% on payments made to you or your business under certain circumstances. There are two common reasons for backup withholding: your name and SSN as provided on Form W-9 don't match the IRS' records, or you have outstanding tax debts and the IRS has notified you that you are subject to mandatory backup withholding until the taxes are paid in full.

Contractors might be getting W-9 forms to fill out this time of year as clients get ready to mail out their 1099-MISC forms to report self-employment income. Brokers and financial institutions might also ask for a W-9 form if you'll be earning interest income, dividends, or trading stocks and other securities.

Why must I fill out a W-9 Form?

Form W-9 is the IRS form used by a company to request your taxpayer identification number. You may get a blank Form W-9 to fill out if you or your company are hired to provide services to another company. Most often, Form W-9 is sent to independent contractors, consultants, and other self-employed workers.

Filling out a W-9 is pretty straightforward. Just provide your name and Social Security Number, or the name and Employer Identification Number of your business.

By submitting a W-9, you are certifying that the tax id number you are providing is correct and accurate. You also need to certify whether or not you are subject to [backup withholding](#). Most taxpayers are exempt from backup withholding. The IRS might require backup withholding, however, if your name and tax identification number that you provide on the W-9 don't match with the IRS records.

You can obtain a blank [Form W-9](#) (PDF) to give to independent contractors you hire or to type and print out if you need to give one to your employer.

All Non- US Citizens are required to fill out a W-8 BEN Form.
Please send it to: affiliates@4smartphone.net or fax it to 602.532.7934

What is a W8-BEN Form?

If you're a non US citizen applying to join other US based companies' affiliate programs, you will be required to fill up the W-8BEN form and mail or fax the form over.

The form establishes that you are not a United States citizen or an owner or foreign partner receiving a beneficial share in the [income](#) for which Form W-8BEN is being provided. You also can use it to claim a tax exemption or reduced rate of taxation due to a tax treaty between the United States and your foreign country.

Instructions for the IRS Form W8-BEN

You can download the W-8BEN form at the IRS website here:

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

For non US citizens, there are **just a few fields** you need to fill, namely for:

- 1) Your name in full
- 2) Your country
- 3) Type of owner - if you're an individual than tick "individual"
- 4) Your address
- 9) Tick the box [a] for "***The beneficial owner is a resident of....***" and input your country's name in the empty field. Ignore the rest (b-e), as in all likelihood you and your country has no tax treaty with the United States.
- 11) Tick the box for -"**I have provided or will provide a statement that identifies those notational principal contracts...**"
Sign at the bottom and input the date (month-day-year format).

On the last page you will find is a PDF of the form and the areas to fill; if you need to view how it is done.

Form **W-8BEN**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1021

▶ 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.)

| | | | | | | | | | | | | | | | | | | |
|--|--|---|--|---|--------------------------------------|---|--------------------------------------|---------------------------------------|--|--|---------------------------------|-------------------------------------|---|--|--|---|--|--|
| 1 Name of individual or organization that is the beneficial owner YOUR FULL NAME | | 2 Country of incorporation or organization YOUR COUNTRY | | | | | | | | | | | | | | | | |
| 3 Type of beneficial owner: <table style="width: 100%; border: none;"> <tr> <td><input checked="" type="checkbox"/> Individual</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Simple trust</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> <td><input type="checkbox"/> International organization</td> </tr> <tr> <td><input type="checkbox"/> Central bank of issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Private foundation</td> <td colspan="2"></td> </tr> </table> | | | | <input checked="" 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 | | |
| <input checked="" 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 | | | | | | | | | | | | | | | | |
| 4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. YOUR MAILING ADDRESS City or town, state or province. Include postal code where appropriate. | | | | | | | | | | | | | | | | | | |
| YOUR CITY OR TOWN, STATE, POSTAL CODE | | | Country (do not abbreviate) YOUR COUNTRY | | | | | | | | | | | | | | | |
| 5 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate. | | | | | | | | | | | | | | | | | | |
| 6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN | | | | | | | | | | | | | | | | | | |
| 7 Foreign tax identifying number, if any (optional) | | | | | | | | | | | | | | | | | | |
| 8 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 **Yr COUNTRY**, 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:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner 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 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 **YOUR SIGNATURE** _____ **DATE** _____
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting