

# How to Complete Your W-8BEN-E Form

## Superannuation Account (SMSF)

You must complete and return a W-8BEN-E form if you wish to trade shares listed in the United States (U.S.) on your trading account.

### Use this form to:

- The W-8BEN-E Form is a U.S. Internal Revenue Service (IRS) form used to reflect the documentation requirements of Chapter 4 and is only required for non-U.S. residents. By completing the form you may be eligible to pay a reduced rate of withholding tax.

**Please DO NOT complete this form if you are a U.S. citizen or Green Card holder.**

W-8BEN-E forms remain in effect until 31 December three years after the date of signing, unless there are any changes in your personal circumstances. For example, a Form W-8BEN-E form signed on May 31, 2021, remains valid through to and including December 31, 2024.

Please be informed that Superhero is unable to provide you with any tax advice in relation to your declaration. For detailed instructions visit [irs.gov/forms-pubs/about-form-w-8-ben-e](https://irs.gov/forms-pubs/about-form-w-8-ben-e) and for further advice, please contact the IRS or your tax adviser.

### Important notes:

- Part I, XII and XIII: can be completed electronically
- Part XX, must be signed by hand
- Alterations are not allowed. If you make a mistake please start again

| Account Type                  | Parts to Complete  |
|-------------------------------|--|
| <b>SMSF Account</b>           | <ul style="list-style-type: none"> <li>• Only ONE Trustee is required to complete a W-8BEN-E for an individual Trustees - SMSF Account.</li> <li>• Part I: 1, 2, 4, 5, 6, 7, 8, 9b</li> <li>• Part III: 14a and b</li> <li>• Part XII: 26</li> <li>• Sign Part XXX</li> </ul>  |
| <b>Corporate SMSF Account</b> | <ul style="list-style-type: none"> <li>• ALL Trustees are required to complete a W-8BEN-E for a Corporate Trustee SMSF Account.</li> <li>• Part I: 1, 2, 4, 5, 6, 7, 8, 9b</li> <li>• Part III: 14a and bPart XII: 26</li> <li>• Sign Part XXX</li> <li>• Trustees = Directors with signing authority for the Corporate Trust</li> </ul> |

**Please scan and return a copy of your completed and signed W-8BEN-E form** by email with your account number in the subject line to [hello@superhero.com.au](mailto:hello@superhero.com.au).

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.  
▶ Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident

**Instead use Form:**

(1) Name of Superannuation Fund (SMSF) must match the Trust Deed. (Do not use abbreviations)

(2) Enter "Australia"

the conduct of trade or business within the United States . . . . . W-8BEN (Individual) or Form 8233

claiming treaty benefits) (see instructions for exceptions) . . . . . W-8ECI

foreign tax-exempt organization, foreign private foundation, or . . . . . W-8IMY

government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP

• 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  
**ENTER NAME OF SUPERANNUATION FUND (SMSF)**

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

**2** Country of incorporation or organization  
**AUSTRALIA**

(4) Select "Complex Trust"

**A simple trust:** Must distribute all its income currently. Generally, it cannot accumulate income, distribute out of corpus, or pay money for charitable purposes.

**A Complex trust:** Is not a simple trust.

- only):
- Corporation
  - Complex trust**
  - Estate
  - International organization
  - Partnership
  - Foreign Government - Controlled Entity
  - Foreign Government - Integral Part

For trusts above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III.  Yes  No

For details and complete the certification below for the entity's applicable status.)

**Nonreporting IGA FFI. Complete Part XII.**

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

- Participating FFI.
- Reporting Model 1 FFI.
- Reporting Model 2 FFI.
- Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII).

(5) Select "Nonreporting IGA FFI"

- Certified deemed-compliant nonregistering local bank. Complete Part V.
- Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
- Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
- Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
- Certain investment entities that do not maintain financial accounts. Complete Part IX.
- Owner-documented FFI. Complete Part X.
- Restricted distributor. Complete Part XI.

- International organization. Complete Part XIV.
- Exempt retirement plans. Complete Part XV.
- Entity wholly owned by exempt beneficial owners. Complete Part XVI.
- Territory financial institution. Complete Part XVII.
- Excepted nonfinancial group entity. Complete Part XVIII.
- Excepted nonfinancial start-up company. Complete Part XIX.
- Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
- Excepted territory NFFE. Complete Part XXIV.
- Active NFFE. Complete Part XXV.
- Passive NFFE. Complete Part XXVI.
- Excepted inter-affiliate FFI. Complete Part XXVIII.
- Direct reporting NFFE.
- Sponsored direct reporting NFFE. Complete Part XXVIII.
- Account that is not a financial account.

(6) Individual Trustees, complete residential address as per application form. Corporate Trustee, complete registered address as listed on ASIC company register.

**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

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 59689N

Form **W-8BEN-E** (Rev. 10-2021)

**Part I Identification of Beneficial Owner (continued)**

**8** U.S. taxpayer identification number (TIN), if required

**9a** GIIN

**b** Foreign TIN

**c** Check if FTIN not legally required.

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

(9b) Provide SMSF ABN

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

**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 **AUSTRALIA** 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
- Tax-exempt pension trust or pension fund
- Other tax-exempt organization
- Company that meets the ownership and base erosion test
- Company that meets the derivative benefits test
- Company with an item of income that meets active trade or business test
- Favorable discretionary determination by the U.S. competent authority received
- No LOB article in treaty

Part III. Select A complete "Australia" Select B and Other. Enter "Article 16 (2) (g) ownership/base erosion test"

**Ownership and base erosion test:** More than 50% of either the votes and value of the fund owned, directly or indirectly, by individuals, governments, tax-exempt entities, and publicly-traded corporations resident in Australia; AND

Less than 50% of the fund's gross income accrued or paid, directly or indirectly, to persons who are not Australian residents.

Other (specify Article and paragraph): \_\_\_\_\_

benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade and meets qualified resident status (see instructions).

—see instructions):

ions of Article and paragraph \_\_\_\_\_

claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

ple the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

Part XII. Complete Australia to be treated as a Australian Retirement Fund

Select Model 1 IGA

**Part XII Nonreporting IGA FFI**

- 26  I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and **AUSTRALIA**. The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and is treated as a **AUSTRALIAN RETIREMENT FUND** under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
  - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_.
- The trustee is:  U.S.  Foreign

**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 or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the U.S. but is not subject to tax under an income tax treaty with the U.S. for the amount realized from the transfer of a partnership interest subject to the provisions of section 6013A-1(c)(2)(B); or (b) income from a partnership interest in a partnership that is not a U.S. person.

Complete Part XXX. Check box

**IMPORTANT**

This is American (USA) format Only Month/Day/Year

We will reject if not in this format

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.

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

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

Sign Here

**SIGN BY HAND**

Signature of individual authorized to sign for beneficial owner

**FULL NAME OF SIGNER**

Print Name

Date (MM-DD-YYYY)