

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

## Trust Account

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:

- All Parts (Excluding XXX): can be completed electronically
- Part XXX, must be signed by hand
- Alterations are not allowed. If you make a mistake please start again.

Account Type	Parts to Complete
<b>Trust Account</b> <ul style="list-style-type: none"> <li>• Individual Trustees</li> </ul>	<ul style="list-style-type: none"> <li>• Part I: 1, 2, 4, 5, 6, 7, 8,</li> <li>• Part III: 14a and b</li> <li>• Part XXV or XXVI (Choose applicable)</li> <li>• Sign Part XXX</li> </ul>
<b>Trust Account</b> <ul style="list-style-type: none"> <li>• Corporate Trustees</li> </ul>	<ul style="list-style-type: none"> <li>• Part I: 1, 2, 4, 5, 6, 7, 8,</li> <li>• Part III: 14a and b</li> <li>• Part XXV or XXVI (Choose applicable)</li> <li>• Sign Part XXX</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).

**IMPORTANT**

**DO NOT USE THIS FORM IF:**

Form **W-8BEN-E**

**United States Tax Withholding and Reporting (Entities)**

OMB No. 1545-1621

(Rev. October 2021)

Department of the Treasury  
Internal Revenue Service

▶ 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:**

**Instead use Form:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . 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 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 <b>ENTER NAME OF TRUST</b>	2 Country of incorporation or organization <b>AUSTRALIA</b>
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only):	
<input checked="" type="checkbox"/> Simple trust	<input type="checkbox"/> Corporation
<input type="checkbox"/> Tax-exempt organization	<input checked="" type="checkbox"/> Complex trust
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Partnership
<input type="checkbox"/> Private foundation	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part

(1) Name of Trust must match the name in the application and Trust Deed. Do not use abbreviations.

(2) Enter "Australia"

(3) Leave Blank

(4) Select Simple Trust or 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

(5) Select Active or Passive, Refer to Part XXV or XXVI

**Active NFFE:** A trust that earns less than 50 percent of its gross income for the preceding calendar year and less than 50 percent of the weighted average percentage of assets (tested quarterly) are assets that produce or are held for the production of passive income (i.e., dividends, interest, annuities etc.)

**Passive NFFE:** Is a trust that is not an Active NFFE.

<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
<input type="checkbox"/> Complete Part IX.	<input checked="" type="checkbox"/> Active NFFE. Complete Part XXV.
	<input checked="" type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

**(6) Provide address**

**Corporate Trustee:** complete registered address as listed on ASIC company register and application form

**Individual Trustee:** complete residential address as per the application form

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

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(8) Enter ABN for Corporate Trustee

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)

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

Part III. (14) ... if a disregarded entity with a GIIN or a ... ce. See instructions.)

11 1. Select A and Complete country of residence

12 2. Select B and select

3. Enter as highlighted

Ownership and base erosion test: More than 50% of either the votes and value of the trust owned, directly or indirectly, by individuals, governments, tax-exempt entities, and publicly-traded corporations resident in Australia; AND Less than 50% of the trust's gross income accrued or paid, directly or indirectly, to persons who are not Australian residents.

U.S. Branch.

... a P.O. box or in-care-of address (other than a

13 GIIN (if any)

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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty

Other (specify Article and paragraph): **Article 16 (2) (g)-ownership/base erosion test**

c  The beneficial owner is claiming treaty benefits for U.S. source 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).

15 Special rates and conditions (if applicable - see instructions):

Part XXV graph \_\_\_\_\_

Select (39) if Active NFFE as selected in Part 1 (5) \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

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

Part XXVI Select (40a) Plus B or C if Passive NFFE is selected in Part 1 (5)

Part XXV Active NFFE

39  certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a  certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or

c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**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. States but is not subject to tax under an income tax treaty amount realized from the transfer of a partnership interest sub

Complete Part XXX. Check box

**IMPORTANT**

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

We will reject if not in this

For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in Section 1361(c)(2)(B).  
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

<b>SIGN BY HAND</b>
Signature of individual authorized to sign for beneficial owner

<b>FULL NAME OF SIGNER</b>
Print Name

Date (MM-DD-YYYY)
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