

# United States withholding tax information

The information provided herein is not intended as tax advice and should not be relied upon by you as tax advice. Any questions or concerns that you have should be directed to your tax advisor or to the United States Internal Revenue Services (US IRS). Please keep in mind the IRS may update their forms and requirements at any time. While we do our best to keep this information up to date, the IRS may have made changes. The most current IRS form, information and instructions will supersede any information provided in this guide. All IRS forms and instructions are available online at [www.irs.gov](http://www.irs.gov).

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## Why should I provide a tax form?

We realize that tax information and filling out forms can be confusing and frustrating, so we've put together this document to assist you.

When you complete, and if required, mail us a properly completed tax form you have fulfilled the United States (US) Internal Revenue Service (IRS) requirements to document that you are a non-US individual or business for tax purposes. **Providing a US IRS tax form will reduce any unnecessary tax deductions from your royalties.**

1. With no original tax form on file, we are required to deduct 30% from your US source income and 28% from your non-US source income (i.e. royalties earned for sales to clients inside or outside of the US). Taxes deducted from royalty payments are paid to the US IRS and are not refunded by Getty Images.
2. If you complete a W-BEN form via our online tax interview, this form fulfills the US IRS requirements to document that you are a non-US individual or business for tax purposes. With this document on file we are required to deduct 30% foreign withholding tax from your US source income. Your non-US source income would be exempt from the 28% tax deduction.
3. If you complete a W-BEN form via our online tax interview and include a valid Foreign Tax Identification Number that has been issued to you by your country of residency, this form fulfills the US IRS requirements to document that you are a non-US individual or business for tax purposes and eligible to claim reduced taxation under a treaty, if one is applicable. Lower foreign withholding tax deductions from US source income (less than 30%) may apply if treaty exists between your country of tax residency and the US. To find out if there is a treaty for your country, and what the treaty taxation rate is, please refer to US IRS Publication 901 Table 1 available on the IRS website at <http://www.irs.gov/pub/irs-pdf/p901.pdf> and at the end of this document.

4. If you are in country that does not issue you a Foreign Tax Identification Number, eg: France, Japan, Luxembourg or Slovakia, you can apply for one with the United States. When you apply for and receive an IRS issued Employer Identification Number (EIN) you can update your W-BEN form via our online tax interview and provide your new US EIN. This form fulfills the US IRS requirements to document that you are a non-US individual or business for tax purposes and eligible to claim reduced taxation under a treaty, if one is applicable. Lower foreign withholding tax deductions from US source income (less than 30%) may apply if a treaty exists between your country of tax residency and the US. To find if there is a treaty for your country, and what the treaty taxation rate is, please refer to US IRS Publication 901 Table 1 available on the IRS website at <http://www.irs.gov/pub/irs-pdf/p901.pdf> and at the end of this document. If there is no treaty between your country and the US then there is no benefit in applying for an EIN.

## **How can I get a US Taxpayer Identification Number to claim tax treaty benefits?**

If there is a tax treaty between the US and your country that would reduce the taxes deducted from your US source income, and you are not in a country that issues Foreign Taxpayer Identification Numbers you may be eligible to claim treaty benefits if you obtain a US Tax Identification Number.

### **Step 1: Complete form SS-4 to apply for an IRS issued EIN**

#### **IMPORTANT – PLEASE READ TO AVOID ERRORS**

When completing your SS-4 form, please pay close attention to the instructions provided by the Internal Revenue Service. While we are not tax professionals, and recommend that any United States tax forms be reviewed by an US tax expert, in the past we have seen some common mistakes that are made on these forms that can cause them to be rejected.

If your country of tax residency or business entity is registered in a country which has a tax treaty with the US then you can claim treaty benefits, which may be a lower foreign withholding tax rate. In many instances this can reduce the foreign withholding tax rate from 30% to 0%. To claim treaty benefits you must apply for a US IRS issued Employer Identification Number (EIN) using form SS-4.

According to the IRS, a foreign tax identification number from your country of residence is not a valid US EIN and cannot be used to claim treaty benefits.

Note: You do not need to complete this step if you have previously received an EIN from the IRS. When the IRS issues an EIN, they'll either send you a one page document *We assigned you an IRS employer identification number* (and indicate the number) or they may provide one over the phone. If you have misplaced or forgotten your EIN you may call the US IRS at +1 267 941 1000. This is not a toll-free number. When you receive your EIN you will provide it on line 6 of the W-8BEN.

#### **Tips for completing Form SS-4**

Those foreign entities filing Form SS-4 for the purpose of obtaining an EIN in order to claim a tax treaty exemption and which otherwise have no requirements to file a U.S. income tax return, employment tax return, or excise tax return, should comply with the following special instructions when filling out Form SS-4.

1. The name you use on all your tax forms must match the name you used when you completed your legal agreement. This will also be the name we use for issuing payments.

2. When completing line 7b of Form SS-4, the applicant should write "N/A" in the block asking for an SSN or ITIN, unless the applicant already has an SSN or ITIN.
3. When answering question 10 on Form SS-4, the applicant should check the "other" block and write or type in immediately after it one of the following phrases as most appropriate:

"For W-8BEN Purposes Only"

"For Tax Treaty Purposes Only"

"Required under Reg. 1.1441-1(e)(4)(viii)"

"897(i) Election"

Additional information: A foreign entity that completes Form SS-4 in the manner described above should be entered into IRS records as not having a filing requirement for any U.S. tax returns. However, if the foreign entity receives a letter from the IRS soliciting the filing of a US tax return, the foreign entity should respond to the letter immediately by stating that it has no requirement to file any US tax returns. Failure to respond to the IRS letter may result in a procedural assessment of tax by the IRS against the foreign entity. If the foreign entity later becomes liable to file a U.S. tax return, the foreign entity should not apply for a new EIN, but should instead use the EIN it was first issued on all US tax returns filed thereafter.

### Where to Apply

1. Do not send your SS-4 form to Getty Images.
2. **By Telephone:** You may apply for your EIN by telephone and receive it by telephone. International applicants should call +1 267-941-1099. Please see the IRS's instructions to Form SS-4 available at <http://www.irs.gov/pub/irs-pdf/iss4.pdf>. You may be asked by the IRS representative to mail or fax the signed Form SS-4 within 24 hours of the call.
3. **By Fax:** Under the Fax-TIN program, you may apply for your EIN by fax. Complete and fax Form SS-4 to the IRS using the following Fax-TIN number. Be sure to provide your fax number so the IRS can fax the EIN back to you. Fax-TIN number: +1 267-941-1040
4. **By Mail to the IRS:** Send completed form SS-4 to:

Internal Revenue Service  
Attn: EIN Operation  
Philadelphia, PA 19255-0525  
UNITED STATES

### Step 2: Update your W-8BEN online

To update your tax information sign into your Getty Images account and select the link to complete tax interview. If, during the tax interview, you **did** consent to electronic signature you are finished. You do not need to print, sign and mail your original form.

We believe in most cases that the W-8BEN form may be the appropriate form, however if you are not the beneficial owner of the royalty income, Form W-8BEN may not be the correct form for you. If Form W-8BEN is not the correct form please complete the appropriate Form W-8 which may be downloaded from the IRS website at: <http://www.irs.gov/formspubs>.

The form W-8BEN you complete will stay in effect for three years unless a name change or other change in circumstances makes this form invalid. In accordance with IRS regulations and your contract, you are responsible for submitting forms reflecting your tax status and related changes as they occur during the year and letting us know when these changes are effective.

### Step 3: Mail your updated W-BEN

If, during the tax interview, you **did not** consent to Electronic signature you must print, sign and mail the original W-8BEN form to Getty Images before your account can be updated. **Please note that we require signed originals; electronic copies emailed are not acceptable according to US IRS tax rules.**

#### Mail your new W-8BEN to the following address:

Getty Images  
Attn: Contributor Services  
605 5<sup>th</sup> Ave. S.  
Suite 400  
Seattle, WA 98104  
U.S.A.

### Further US IRS Assistance

[www.irs.gov](http://www.irs.gov)

Help can be obtained from the following global IRS offices:

<u>Location</u>	<u>Phone</u>
Frankfurt, Germany	49-69-7535-3834
London, England	44-(0)207-894-0476
Paris, France	33-1-4312-2555

You may also call the IRS directly in Philadelphia, Pennsylvania, USA, at:

If you are calling from the United States call **1-800-829-1040** (*toll-free*)

If you are calling from outside of the United States call **1 215-516-2000 for EIN** (*this is not a toll-free call*)

### Getty Images Assistance

For administrative queries, we strongly advise you to read through all of the forms carefully and to try to use the support provided by the IRS in the first instance. If you have questions or problems, please file a ticket through your Getty Images Contributor Portal account.

### Tax Treaty Rates: Table 1 Publication 901

Please keep in mind the IRS may update their forms and requirements at any time. While we do our best to keep this information up to date, the IRS may have made changes to Publication 901. The most current IRS Publication will supersede any information provided in this guide. All IRS Publications are available online at [www.irs.gov](http://www.irs.gov).

Table 1. Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties

Income Code Number		1	2	3	7		10	11			12	14	21
					Dividends		Royalties						
					Paid by U.S. Corporations—General *	Qualifying for Direct Dividend Rate <sup>a,b</sup>	Industrial		Film & TV	Copyrights	Patents	Pensions and Annuities	Social Security payment <sup>a</sup>
Name	Code	Interest Paid by U.S. Obligors General	Interest on Real Property Mortgages	Interest Paid to a Controlling Foreign Corporation			Equipment	Know-how					
Australia . . . . .	AS	10 g,t,uu	10 g,t,t,uu	10 g,t,uu	15 g,pp	5 g,pp,xx	30 l	5 g	5 g	5 g	5 g	0 d	30
Austria . . . . .	AU	0 g,m	0 g,m,ff	0 g,m	15 g,x	5 g,x	30 l	0 g	10 g	0 g	0 g	0	30
Bangladesh . . . . .	BG	10 g,m,yy	10 g,m,t,yy	10 g,m,yy	15 g,pp	15 g,pp	30 l	10 g	10 g	10 g	10 g	0 d,t,q	30
Barbados . . . . .	BB	5 g	5 g	5 g	15 g,x	5 g,x	30 l	5 g	5 g	5 g	5 g	0 d,f	30
Belgium . . . . .	BE	15 g,m	15 g,m,ff	15 g,m	15 g,zz,ab	5 g,xx,zz,ab	30 l	0 g	0 g	0 g	0 g	0 d,f	30
Bulgaria . . . . .	BU	5 g,m,uu,zz	5 g,m,ff,uu,zz	5 g,m,uu,zz	10 g,zz,ab	5 g,zz,ab	30 l	5 g	5 g	5 g	5 g	0 d,f	30
Canada . . . . .	CA	0 g,m	0 g,m,ff	0 g,m	15 g,pp	5 g,pp	30 l	0 g	10 g	0 g	0 g	15	0
China, People's Rep. of Comm. of Ind. States *	CH	10 g	10 g	10 g	10 g	10 g	10 g,w	10 g	10 g	10 g	10 g	0 d,mm	30
Cyprus . . . . .	CY	0 n	30	30	30	30	0	0	0	0	0	30	30
Czech Republic . . . . .	EZ	10 g	10 g	10 g	15 g	5 g	30 l	0 g	0 g	0 g	0 g	0 d,f	30
Denmark . . . . .	DA	0 g	0 g	0 g	15 g,x	5 g,x	10 g	10 g	0 g	0 g	10 g	0 d,f	30
Egypt . . . . .	EG	0 g,oo	0 g,ff,oo	0 g,oo	15 g,zz,ab	5 g,xx,zz,ab	30 l	0 g	0 g	0 g	0 g	30 d,mm,ss	30
Estonia . . . . .	EN	15 h	30	15 h	15 h	5 h	30 l	30 l	30 l	15 g	15 g	0 d,f	0
Finland . . . . .	FI	10 g,oo	10 g,ff,oo	10 g,oo	15 g,x	5 g,x	5 g	10 g	10 g	10 g	10 g	0 d,f	30
France . . . . .	FR	0 g,oo	0 g,ff,oo	0 g,oo	15 g,zz,ab	5 g,xx,zz,ab	30 l	0 g	0 g	0 g	0 g	0 d,f	30
Germany . . . . .	GM	0 g	0 g,ff	0 g	15 g,pp	5 g,pp,xx	30 l	0 g	0 g	0 g	0 g	30	30
Greece . . . . .	GR	0 g,m	0 g,m,ff	0 g,m	15 g,zz,ab	5 g,xx,zz,ab	30 l	0 g	30 l	0 g	0 g	0 d,f	0
Hungary . . . . .	HU	0 h	0 h	30	30	30	0 h	30 l	30 l	0 h	0 h	0 d	30
Iceland . . . . .	IC	0 g	0 g	0 g	15 g	5 g	30 l	0 g	0 g	0 g	0 g	0 d,f	30
Ireland . . . . .	EI	0 g,oo	0 g,ff,oo	0 g,oo	15 g,dd,pp	5 g,dd,pp	30 l	0 g,ff	5 g	0 g	0 g	0 d	30
India . . . . .	IN	15 g,aa	15 g,aa	15 g,aa	25 g,x	15 g,x	10 g	15 g	15 g	15 g	15 g	0 d,f	30
Indonesia . . . . .	ID	10 g	10 g	10 g	15 g	10 g	10 g	10 g	10 g	10 g	10 g	15 d,t,q	30
Israel . . . . .	IS	0 g	0 g,ff	0 g	15 g,pp	5 g,pp	30 l	0 g	0 g	0 g	0 g	0 d,f	0
Italy . . . . .	IT	17 1/2 g,aa,ii	17 1/2 g,aa,ff,ii	17 1/2 g,aa,ii	25 g,x	12 1/2 g,x	30 l	30 l	10 g	10 g	15 g	0 f	0
Jamaica . . . . .	JM	10 g,nn	10 g,ff,nn	10 g,nn	15 g,pp	5 g,pp	5 g	8 g	8 g	0 g	8 g	0 d,f	0
		12 1/2 g	12 1/2 g	12 1/2 g	15 g	10 g	30 l	10 g	10 g	10 g	10 g	0 d,f,p	30

Income Code Number		1	2	3	6	7	10	11	12	14	21		
					Dividends		Royalties						
					Paid by U.S. Corporations—General *	Qualifying for Direct Dividend Rate <sup>a,b</sup>	Industrial		Film & TV	Copyrights	Patents	Pensions and Annuities	Social Security payment <sup>a</sup>
Name	Code	Interest Paid by U.S. Obligors General	Interest on Real Property Mortgages	Interest Paid to a Controlling Foreign Corporation			Equipment	Know-how					
Japan . . . . .	JA	10 g,y,ww,zz	10 g,y,ff,ww,zz	10 g,y,ww,zz	10 g,ww,zz,ab	5 g,g,ww,zz,ab	30 l	0 g,ww	0 g,ww	0 g,ww	0 g,ww	0 d	0
Kazakhstan . . . . .	KZ	10 g	10 g,ff	10 g	15 g,gg	5 g,gg	10 g,ii	10 g	10 g	10 g	10 g	0 d,f	30
Korea, South . . . . .	KS	12 g	12 g	12 g	15 g	10 g	30 l	15 g	10 g	10 g	15 g	0 d,f	30
Latvia . . . . .	LG	10 g,oo	10 g,ff,oo	10 g,oo	15 g,x	5 g,x	5 g	10 g	10 g	10 g	10 g	0 d,f	30
Lithuania . . . . .	LH	10 g,oo	10 g,ff,oo	10 g,oo	15 g,x	5 g,x	5 g	10 g	10 g	10 g	10 g	0 d,f	30
Luxembourg . . . . .	LU	0 g,h	0 g,h,ff	0 g,h	15 g,z	5 g,z	30 l	0 g	0 g	0 g	0 g	0 d	30
Malta . . . . .	MT	10 g,m	10 g,m,ff	10 g,m	15 g,zz,ab	5 g,zz,ab	30 l	10 g	10 g	10 g	10 g	0 d,f	30
Mexico . . . . .	MX	15 g,qq	15 g,ff,qq	15 g	10 g,pp,vv	5 g,pp,vv,xx	10 g	10 g	10 g	10 g	10 g	0 d	30
Morocco . . . . .	MO	15 g	15 g	15 g	15 g	10 g	30 l	10 g	10 g	10 g	10 g	0 d,f	30
Netherlands . . . . .	NL	0 g	0 g	0 g	15 g	5 g	30 l	0 g	30 l	0 g	0 g	0 d,f,t	30
New Zealand . . . . .	NZ	10 g,m,uu	10 g,m,ff,uu	10 g,m,uu	15 g,pp	5 g,pp,xx	30 l	5 g	5 g	5 g	5 g	0 d	30
Norway . . . . .	NO	0 g	0 g	0 g	15 g	15 g	30 l	0 g	30 l	0 g	0 g	0 d,f	30
Pakistan . . . . .	PK	30	30	30	30	15 h	30 l	30 l	30 l	0 g	0 g	0 d	30
Philippines . . . . .	RP	15 g	15 g	15 g	25 g	20 g	30 l	15 g	15 g	15 g	15 g	30 q	30
Poland . . . . .	PL	0 g	0 g	0 g	15 g	5 g	30 l	10 g	10 g	10 g	10 g	30	30
Portugal . . . . .	PO	10 g	10 g,ff	10 g	15 g,x	5 g,x	10 h	10 h	10 h	10 h	10 h	0 d,f	30
Romania . . . . .	RO	10 g	10 g	10 g	10 g	10 g	30 l	15 g	10 g	10 g	15 g	0 d,f	0
Russia . . . . .	RS	0 g	0 g,f	0 g	10 g,gg	5 g,gg	30 l	0 g	0 g	0 g	0 g	0 d	30
Slovak Republic . . . . .	LO	0 g	0 g,ff	0 g	15 g,x	5 g,x	10 g	10 g	0 g	0 g	10 g	0 d,f	30
Slovenia . . . . .	SI	5 g	5 g,ff	5 g	15 g,pp	5 g,pp	30 l	5 g	5 g	5 g	5 g	0 d,f	30
South Africa . . . . .	SF	0 g,m	0 g,m,ff	0 g,m	15 g,x	5 g,x	30 l	0 g	0 g	0 g	0 g	15 d,kk	30
Spain . . . . .	SP	10 g	10 g	10 g	15 g,x	10 g,x	8 g	10 g	8 g	5 g,bb	10 g	0 d,f	30
Sri Lanka . . . . .	CE	10 g,m	10 g,m,ff	10 g,m	15 g,rr	15 g,rr	5 g	10 g	10 g	10 g	10 g	0 d,mm	30
Sweden . . . . .	SW	0 g	0 g,ff	0 g	15 g,zz,ab	5 g,xx,zz,ab	30 l	0 g	0 g	0 g	0 g	0 d	30
Switzerland . . . . .	SZ	0 g,m	0 g,m,ff	0 g,m	15 g,x	5 g,x	30 l	0 g	30 l	0 g	0 g	0 d	15
Thailand . . . . .	TH	15 g,aa	15 g,aa,ff	15 g,aa	15 g,x	10 g,x	8 g	15 g	5 g	5 g	15 g	0 d,f	30
Trinidad & Tobago . . . . .	TD	30	30	30	30	30	30 l	15 g	30 l	0 g,s	15	0 d,f	30

Income Code Number		1	2	3	6	7	10		11	12		14	21
					Dividends		Royalties						
							Industrial						
		Interest Paid by U.S. Obligors General	Interest on Real Property Mortgages	Interest Paid to a Controlling Foreign Corporation	Paid by U.S. Corporations—General *	Qualifying for Direct Dividend Rate <sup>a,b</sup>	Equipment	Know-how	Film & TV	Copyrights	Patents	Pensions and Annuities	Social Security payment <sup>c</sup>
Name	Code												
Tunisia . . . . .	TS	15 g	15 g	15 g	20 g,x	14 g,x	10 g	15 g	15 g	15 g	15 g	0 f	30
Turkey . . . . .	TU	15 g,i,aa	15 g,i,ff,aa	15 g,i,aa	20 g,x	15 g,x	5 g	10 g	10 g	10 g	10 g	0 d	30
Ukraine . . . . .	UP	0 g	0 g,ff	0 g	15 g,gg	5 g,gg	30 l	10 g	10 g	10 g	10 g	0 d	30
United Kingdom . . . . .	UK	0 g,oo,ww	0 g,ff,oo,ww	0 g,oo,ww	15 g,pp,ww	5 g,pp,ww,xx	30 l	0 g,ww	0 g,ww	0 g,ww	0 g,ww	0 d,f	0
Venezuela . . . . .	VE	10 g,oo,uu	10 g,ff,oo,uu	10 g,ff,oo,uu	15 g,pp	5 g,pp	5 g	10 g	10 g	10 g	10 g	0 d,mm	30
Other Countries . . . . .		30	30	30	30	30	30	30	30	30	30	30	30

<sup>a</sup> Those countries to which the U.S.-U.S.S.R. Income tax treaty still applies: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

\* Those countries to which the U.S.-U.S.S.R. Income tax treaty still applies: Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.