

U.S. Tax Information

Every vendor must submit a U.S. Internal Revenue Service (IRS) Tax Form (Form W-9, Form 8233 or one of the W-8 forms) in order to do business with Apple Inc., irrespective of the vendor's country of residence or the source of the income it will receive from Apple Inc. The primary purpose of completing an IRS Tax Form is to certify the vendor's tax status as a foreign or domestic vendor in compliance with IRS guidelines. Apple Inc. cannot assist the vendor in choosing which form to complete or assist the vendor in completing the form, as this would constitute providing tax advice. We suggest the vendor consult their in-house tax department or an outside tax advisor.

Form W-9 may be accepted by regular mail, email, or facsimile. However, the IRS does not permit Apple Inc. to accept Form 8233 or any of the W-8 forms via email or facsimile. An original, wet-ink signature is required. After providing an electronic version of the form to your Apple Inc. contact, please mail your IRS Tax Form by express mail or courier to:

Apple Inc.
 Attn: Vendor Tax Compliance Team, MS 198-AP
 12545 Riata Vista Circle
 Austin, Texas 78727

Payments made to foreign vendors will be subject to U.S. federal income tax withholding of 30 percent unless:

1. The appropriate IRS Tax Forms have been completed and accepted by Apple Inc. as valid, and
2. Payments made to the foreign vendor are:
 - a. Foreign source income,
 - b. Exempt (or subject to a lower withholding tax rate) due to an income tax treaty,
 - c. Effectively connected with the conduct of a trade or business in the U.S. (i.e., the vendor files a U.S. income tax return. This applies to foreign business entities only), or
 - d. Made to a foreign entity with U.S. tax-exempt status.

The table below provides a brief description of each IRS Tax Form, along with links to both the forms and instructions.

Form No.	Instructions	Description
W-8BEN	Instructions	(Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) is for foreign vendors to provide their identifying information in Part I and certify in Part IV that they are not U.S. taxpayers. The Form W-8BEN is also used to exempt certain types of payments from the 30% federal income tax withholding required under U.S. tax law (see Part II). For a valid tax treaty exemption, the recipient must provide a U.S. tax identification number. The form is valid for three years from the day it is signed after which Apple Inc. must receive a new Form W-8BEN.
W-8ECI	Instructions	(Certificate of Foreign Person's Claim that Income is Effectively Connected with the Conduct of a Trade or Business in the U.S.) is for exemption from withholding on income effectively connected with a trade or business in the United States. The form stipulates that the foreign entity files yearly U.S. tax returns to report all income claimed to be effectively connected with a U.S. trade or business. In order for the form to be completed properly, a U.S. tax identification number must be provided. The form is valid for three years from the day it is signed after which Apple Inc. must receive a new Form W-8ECI.
W-8EXP	Instructions	(Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding) is used by foreign tax-exempt organizations to claim and document their tax-exempt status under U.S. tax law. To claim exemption from U.S. tax withholding, foreign tax-exempt organizations must provide documentation of their U.S. tax-exempt status. Foreign entities that cannot establish their U.S. tax-exempt status will be subject to 30% U.S. federal income tax withholding from their payments. The form is valid for three years from the day it is signed or until circumstances change. The IRS requires that you notify Apple Inc. within 30 days of any change in circumstances.
W-8IMY	Instructions	(Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for U.S. Tax Withholding) is used for reporting payments to "flow-through entities" such as foreign partnerships or trusts. The form is valid until circumstances change that make the certificate no longer correct.
8233	Instructions	(Exemption from Withholding on Compensation for Independent [and Certain Dependent] Personal Services of a Nonresident Alien Individual) is used by individual vendors who are eligible for tax treaty benefits to claim exemption from U.S. federal tax withholding. The form is valid for one tax year.
W-9	Instructions	(Request for Taxpayer Identification Number and Certification) is used by U.S. business entities, U.S. citizens, and U.S. resident aliens. The form is valid until information provided on the form changes, such as the name or taxpayer identification number.