Apple Inc.

U.S. Tax Frequently Asked Questions

Will I have to file a U.S. income tax return if I am a foreign vendor and complete an IRS Tax form?

The primary purpose of completing an IRS Tax form is to certify your status for tax purposes as a foreign or domestic vendor. Completing one of these forms does not create an obligation to file a U.S. income tax return. However, if you choose to complete Form W-8ECI based on your facts and circumstances, this indicates that you will file a U.S. income tax return.

Can you please tell me which form I should complete and/or help me complete the form?

Apple Inc. cannot assist you in choosing which form to complete or assist you in completing the form, as this would constitute providing tax advice. Please consult your in-house tax department or an outside tax advisor.

I am a foreign vendor and I do not have a U.S. taxpayer identification number. Is this required?

A U.S. taxpayer identification number is not required to certify your foreign status. However, if you wish to claim treaty benefits on U.S. source income, you must obtain a U.S. Employer Identification Number (EIN) by contacting 1-267-941-1099.

Can I fax or email Form W-8 or Form 8233 to you?

The IRS does not permit Apple Inc. to accept photocopies of Form W-8 or Form 8233. An original, wet-ink signature is required. Please mail your IRS Tax Form by express mail or courier to:

Apple Inc.
Attn: Vendor Tax Compliance Team, MS 198-3GL
12545 Riata Vista Circle
Austin, Texas 78727

Should I complete Form W-9 with respect to my business or personal name?

Form W-9 should be completed with respect to the name you provide on Line 1 (i.e. choose the corresponding federal tax classification and provide the U.S. Taxpayer Identification Number that matches IRS records for this name). Form W-9 should mirror the Name and Taxpayer Identification Number provided on the U.S. tax return where you report your income from Apple Inc. You may provide a business name on Line 2, but it is not required. If you plan to only use your business name on your invoices to Apple Inc., please provide your business name on Line 2. However, you should **NOT** complete the form with respect to the name on Line 2. The form must be completed with respect to the U.S. taxpayer name shown on Line 1.

I am using a U.S. disregarded limited liability company (LLC) and are unsure how I should complete the Form W-9.

- Please complete the entire Form W-9 with respect to the name you provide on Line 1.
- If you choose the federal tax classification individual/sole proprietor, this indicates that you report the income you receive from Apple Inc. on your U.S. personal income tax return (i.e., IRS Form 1040). The Name on Line 1 and Taxpayer Identification Number should match the Name and Taxpayer Identification Number on your U.S. income tax return.
- If you choose the federal tax classification "limited liability company," you must select a tax classification (C=C Corporation, S=S Corporation, P=Partnership). This indicates that you report your income from Apple Inc. on a separate U.S. income tax return for your business (IRS Form 1120=C Corporation, IRS Form 1120-S=S Corporation, IRS Form 1065=Partnership).

For further questions, please contact ap.aus@apple.com.