

## **MEMO**

To: New CCC Rightsholders

Re: Submit Your W-9 or W-8BEN Tax Form to Ensure Full Royalty Payments

Each year, Copyright Clearance Center (CCC) distributes millions of dollars in royalty payments to publishers, authors and other rightsholders. These payments are based on the use of content by universities, businesses, researchers and other domestic and international organizations.

According to U.S. law, before we send you royalty payments, we must have an Internal Revenue Service (IRS) tax form on file. Otherwise, we are required to withhold a percentage of your royalty payments and pay the withheld amount to the IRS (from whom you can claim a refund or credit, if appropriate).

## **How to Return Tax Form**

The process for submitting IRS tax forms is different for U.S. and Non-U.S. organizations. As a result, we have created separate packets that include instructions and forms for U.S. and Non-U.S. rightsholders. These are located below the link from which this memo opened.

**Questions?** Please contact our customer service department at <a href="mailto:rightsholders@copyright.com">rightsholders@copyright.com</a> or +1-978-646-2800, Monday-Friday, 8am-6pm Eastern Time.