

COUNTRY	DOCUMENTATION REQUIRED	INDIVIDUALS	COMPANIES	IF APPLICABLE
Australia	Australian Business Number (ABN)	X	X	
	Australian Taxation Office Statement by Supplier Form (if no ABN provided)	X	X	
China	Business License		X	
Colombia	Bank Certification	X	X	
	Certificate of Existence and Legal Representation		X	
	Commercial References	X	X	
	Last Financial Statement			X
	Tax Registry Form (RUT)	X	X	
India	Banking Information	X	X	
	Cancelled Cheque	X	X	
	GST Registration Certificate	X	X	
	Low Tax Deduction Certificate			X
	Permanent Account Number (PAN)	X	X	
Italy	Date & Place of Birth	X		
Korea	Resident Registration Number (RRN)	X		
Mexico	Opinion on Compliance with Tax Obligations (Federal Tax Code, Article 32-D)	X	X	
	Articles of Incorporation		X	
	Bank Statement	X	X	
	Curriculum Vitae (CV)	X	X	
	Federal Taxpayers Registry (RFC)	X	X	
	Income Assimilated to Salaries	X		
	Power of Attorney		X	
	Privacy Notice		X	
	Proof of Residency	X		
	Signed Copy of Contract	X	X	
	Tax Residency Certificate (TRC)	X	X	
Singapore	National Registration Identity Card (NRIC) or Qualified Driving License (QDL)	X		
	Accounting and Corporate Regulatory Authority (ACRA) Business Profile (dated within the last 3 months)		X	
Spain	Updated Employment History Report (Vida Laboral)	X		
	Registration of Economic Activity	X	X	
	Social Security Payments Certificate	X	X	
	Tax Certificates	X	X	
Taiwan	Bank Passbook Cover (only if located in Taiwan)	X	X	
	Business Registration Profile		X	
	CBC Code (if payment to be remitted in currency other than TWD)	X	X	
	Date of birth (if non-Taiwan resident & individual)	X		
	Labor Union registration information (only if located in Taiwan)	X		
	National Identification Card or Taiwan Passport	X		
Thailand	Department of Business Development (DBD) Profile		X	
United States (including Puerto Rico)	Form W-9 (U.S. Persons) ¹	X	X	
	Bank Account Verification Letter or Cancelled Cheque	X	X	
	Form W-8BEN (Foreign Persons - Individual) ²			X
	Form W-8BEN-E (Foreign Persons - Entity) ²			X

In order to receive electronic payments from McGraw Hill, all suppliers are required to provide proper supporting documentation (e.g., bank account verification letter, bank statement, cancelled cheque). Bank account verification letters must be on bank letterhead and signed by a bank official. All account details should be present (i.e., name and address of the bank, name of account holder(s), account number, routing information), and the account holder(s) name must match the information previously provided to McGraw Hill. Failure to comply may result in payment delays.

¹ U.S. Persons are defined as any of the following:

- A citizen or resident of the United States
- A domestic partnership
- A domestic corporation
- Any estate other than a foreign estate
- Any trust if:
 - A court within the United States is able to exercise primary supervision over the administration of the trust, and
 - One or more United States persons have the authority to control all substantial decisions of the trust
 - Any other person that is not a foreign person.

² Foreign Persons are defined as any of the following:

- Nonresident alien individual
- Foreign corporation
- Foreign partnership
- Foreign trust
- A foreign estate
- Any other person that is not a U.S. person