

IRS W-8 (Series) Forms

The brief description of each form is listed below. Please refer to the instruction forms for specific details about each W-8 form.

W-8BEN Used by individuals to claim foreign status or treaty benefits. It is also used by an individual to claim treaty benefits for royalty/passive income.

- A U.S. tax identification number is required for exemption from tax withholding.
- All fields in line 10 must be completed to claim exemption on Royalty payments.

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> *Form:* <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

W-8BEN-E Used by foreign entities to claim foreign status, treaty benefits or to document chapter 4 status.

- A U.S. tax identification number is required for exemption from tax withholding.

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8bene.pdf> *Form:* <http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>

W-8ECI Used primarily by the payee or beneficial owner indicating that all the income listed on the form is effectively connected with the conduct of a trade or business within the United States.

- The type of income must be identified on Line 9 of the form to qualify for exemption. If it is not listed we are required to obtain from the entity a different type of W-8 form.
- A U.S. tax identification number is required for exemption from tax withholding.

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> *Form:* <http://www.irs.gov/pub/irs-pdf/fw8eci.pdf>

W-8EXP Used by the following entities to claim exemption from tax withholding, foreign governments, foreign tax exempt organization, foreign private foundation, government of a U.S. possession, or foreign central bank of issue.

- The entity must be claiming exemption under IRS code 115(2), 501(c), 892, 895, or 1443(b). Otherwise, they need to file a W-8BEN or W-8ECI.

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> *Form:* <http://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

W-8IMY Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.

- Copies of appropriate withholding certificates, doc.
- Documentary evidence and withholding statements must be attached to the W-8IMY.

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> *Form:* <http://www.irs.gov/pub/irs-pdf/fw8imy.pdf>

** Please note the University's Controllers Office, which collects the forms, does not have the legal authority to advise foreign vendors as to which W-8 Form is most appropriate.