

1042 Reporting:

Part 1 – Types of W-8s





W-8: Adding Foreign suppliers

The same process as adding domestic suppliers

- [SABHRS User Guide: Supplier Add](#)
 - >MINE>Training>SABHRS Financial Training
- Government Classification must be “99 Foreign Entity”
- See MOM 330 for information on Foreign Suppliers



W-8: Agency Responsibility

- ✓ Obtain W8 or other Foreign Tax reporting/withholding documents from the Supplier (use the most recent version from IRS)
 - W8 covers a three-year period from the date signed thru December 31 of the 3rd year
 - Example: Form signed 4/12/2022 will expire 12/31/2025
 - A new valid W-8 from the supplier is required if the previous one expired
- ✓ Confirm Treaty information and possible monetary withholding amount



W-8s: Why do we need them

1. To confirm the status of a Non-U.S. individual or entity
 - Depending on their status, the IRS may require monetary withholding on Foreign transaction
 - Even if reporting or withholding is not required, we still need the form for verification
2. Used to claim treaty benefits on payments
 - If a treaty exists, it may reduce or eliminate 30% withholding on US source income for Foreign Suppliers
3. Avoid IRS fines for noncompliance reporting and withholding
4. There are eight different types of W8s (We will discuss the most common)



Types of W-8s: Beneficial Owners (W-8BEN)

- Line 1 – Name
- Line 2 – Country of citizenship
- Line 3 – Permanent residence address; cannot be U.S.; may not be the same as country of citizenship
- **Line 10 – Must be used if claiming a treaty benefit**
 - Note: If not claiming treaty benefits just fill out line 1-3, Sign, print name and date
- Signature, printed name, and date
- No FATCA (Foreign Account Tax Compliance Act) issues



Example of form W-8BEN

Form W-8BEN (Rev. October 2021) Department of the Treasury Internal Revenue Service		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ► For use by individuals. Entities must use Form W-8BEN-E. ► Go to www.irs.gov/FormW8BEN for instructions and the latest information. ► Give this form to the withholding agent or payer. Do not send to the IRS.	CMB No. 1545-1621
Do NOT use this form if: <ul style="list-style-type: none">• You are NOT an individual• You are a U.S. citizen or other U.S. person, including a resident alien individual• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)• You are a beneficial owner who is receiving compensation for personal services performed in the United States• You are a person acting as an intermediary			
Instead, use Form: <ul style="list-style-type: none">• W-8BEN-E• W-9• W-8ECI• 8233 or W-4• W-8IMY			
Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.			
Part I Identification of Beneficial Owner (see instructions)			
1 Name of individual who is the beneficial owner		2 Country of citizenship	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. City or town, state or province. Include postal code where appropriate. Country			
4 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate. Country			
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)			
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>		
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)		
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)			
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.			
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____			
Part III Certification			
Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:			
• I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;			
• The person named on line 1 of this form is not a U.S. person;			
• This form relates to: <ul style="list-style-type: none">(a) income not effectively connected with the conduct of a trade or business in the United States;(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;(c) the partner's share of a partnership's effectively connected taxable income; or(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);			
• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and			
• For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.			
Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.			
Sign Here <input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.			
Signature of beneficial owner (or individual authorized to sign for beneficial owner)		Date (MM-DD-YYYY)	
Print name of signer			
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 29047Z Form W-8BEN (Rev. 10-2021)			



Types of W-8s: Entities Only (W-8BEN-E)

Part I – Identification of Beneficial Owner

- Line 1 – Name
- Line 2 – Country of incorporation or organization (do not abbreviate/form invalid if omitted)
- Line 4 – Type of entity for Chapter 3 purposes (must have only one check mark)
- Line 5 – for FATCA status **ONLY** - CHAPTER 4 (e.g., Foreign Financial Instructions)
 - Reach out to SAB for confirmation of FATCA status and support
- Line 6 – Permanent residence address



Types of W-8s: Entities Only (W-8BEN-E)

Part I (Continued)

- Line 8 – U.S. TIN and/or
- Line 9b – Foreign TIN
 - If a foreign supplier is making a treaty claim (Lines 8 and/or 9)

Part III MUST be completed

Part III – Claim of Treaty Tax Benefits

- Certifies benefit provisions of the treaty being claimed

Part XXX – Certification

- For the W-8BEN-E to be valid, Part XXX must be complete
 - Certify check box, signature, printed name, date



Types of W-8s: Entities Only (W-8BEN-E)

The following are examples of persons who should complete Part III Treaty Section:

- Exempt organizations claiming treaty benefits under the exempt organization's articles of the treaties with Canada, Mexico, Germany, and the Netherlands
- Persons claiming treaty benefits under the "other income" treaty article
- Persons claiming treaty benefits on royalties if the treaty contains different withholding rates for different types of royalties



Example of form W-8 BEN-E

Form **W-8BEN-E**
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
► Go to www.irs.gov/FormWSBENE for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8BIMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8BIMY

Instead use Form:

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner

2 Country of incorporation or organization

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part
		<input type="checkbox"/> International organization	

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate. Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate. Country

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

DAILY OPERATIONS SECTION (DOS) | STATE ACCOUNTING BUREAU (SAB)



Form W-8 BEN-E: Page 2

Form W-8BEN-E (Rev. 10-2021) Page **2**

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required _____

9a GIIN _____	b Foreign TIN _____	c Check if FTIN not legally required. <input type="checkbox"/>
----------------------	----------------------------	---

10 Reference number(s) (see instructions) _____

Note: Please complete remainder of the form including signing the form in Part XXX.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

<input type="checkbox"/> Branch treated as nonparticipating FFI.	<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> U.S. Branch.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Reporting Model 2 FFI.	

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any) _____

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):

a ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> Other (specify Article and paragraph): _____

c ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions):
The beneficial owner is claiming the provisions of Article and paragraph _____
of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 **Check whichever box applies.**

☐ I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;



Types of W-8s: ECI

W-8ECI – Income Effectively Connected (ECI) to the conduct of a trade or business in the U.S. (“ECI”)

- Line 1 – Name
- Line 2 – Country of incorporation or organization
- Line 4 – Type of entity
- Line 5 – Permanent residence address (Not U.S.)
- Line 6 – Business address in the U.S.
- Line 7 – U.S. taxpayer identification number
- Line 11 – Specify each item of income received from the payer that is “ECI”
- Signature, printed name, date, and capacity check box

Must be a non-U.S. entity

Must have a physical presence in the U.S.

Must have a U.S. TIN and file U.S. tax returns

All payments subject to reporting

Use exemption code “01” in Box 3a of 1042-S



Example of W-8 ECI

Form W-8 ECI		Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States		OMB No. 1545-1621	
(Rev. October 2021)		Section references are to the Internal Revenue Code.			
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/FormW8ECI for instructions and the latest information.			
Note: Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business. See instructions.		Give this form to the withholding agent or payer. Do not send to the IRS.			
Do not use this form for:		Instead, use Form:			
• A beneficial owner solely claiming foreign status or treaty benefits		W-8BEN or W-8BEN-E			
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)		W-8EXP			
Note: These entities should use Form W-8 ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.					
• A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States)		W-8BEN-E or W-8IMY			
• A person acting as an intermediary		W-8IMY			
Note: See instructions for additional exceptions.					
Part I Identification of Beneficial Owner (see instructions)					
1 Name of individual or organization that is the beneficial owner			2 Country of incorporation or organization		
3 Name of disregarded entity receiving the payments (if applicable)					
4 Type of entity (check the appropriate box):					
<input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Tax-exempt organization					
<input type="checkbox"/> Foreign Government - Controlled Entity <input type="checkbox"/> Grantor trust <input type="checkbox"/> Central bank of issue					
<input type="checkbox"/> Foreign Government - Integral Part <input type="checkbox"/> International organization <input type="checkbox"/> Corporation					
<input type="checkbox"/> Private foundation <input type="checkbox"/> Individual <input type="checkbox"/> Estate					
5 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.					
City or town, state or province. Include postal code where appropriate.				Country	
6 Business address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.					
City or town, state, and ZIP code					
7 U.S. taxpayer identification number (required—see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN					
8a Foreign tax identifying number (FTIN)			8b Check if FTIN not legally required <input type="checkbox"/>		
9 Reference number(s) (see instructions)			10 Date of birth (MM-DD-YYYY)		
11 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary).					
12 Check here to certify that: you are a dealer in securities (as defined in section 475(c)(1)); you are a transferor of an interest in a publicly traded partnership (PTP) claiming an exception from withholding under Regulations section 1.1446(f)-4(b)(5); and any gain from the transfer of the PTP interest associated with this form is effectively connected with the conduct of a trade or business within the United States without regard to section 864(c)(8). <input type="checkbox"/>					
Part II Certification					
Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:					
• I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the payments to which this form relates.					
• The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States.					
• The income for which this form was provided is includible in my gross income (or the beneficial owner's gross income) for the taxable year, and					
• The beneficial owner is not a U.S. person.					
Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.					
I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.					
<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.					
Sign Here					
Signature of beneficial owner (or individual authorized to sign for the beneficial owner)		Print name		Date (MM-DD-YYYY)	



Additional Form - 8233

- Used by individuals to make treaty claims on U.S. source services income (i.e., for services performed in the U.S.)
- Requirements of this form:
 - MUST be an original – faxed, emailed, photocopied, etc. forms are not acceptable
 - MUST have U.S. TIN
 - Must be signed by both the beneficial owner and the withholding agent (BU)



Additional Form - 8233

- When the form is completed and signed by both parties
 - It must be sent to the IRS for verification of treaty claims within five days of the payer's acceptance of it (usually counted from the day the payer signs the form)
- IRS has 10 days to respond to the claim;
 - If IRS does not respond, the payer can assume the treaty claim is valid and release funds without withholding



Example of form 8233

Form 8233 (Rev. September 2018) Department of the Treasury Internal Revenue Service		OMB No. 1545-0795
Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual		
Go to www.irs.gov/Form8233 for instructions and the latest information. See separate instructions.		
Who Should Use This Form? Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see Definitions in the instructions.	IF you are a nonresident alien individual who is receiving . . .	THEN , if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.
	Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
DO NOT Use This Form . . .	IF you are a beneficial owner who is . . .	INSTEAD , use . . .
	Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN
This exemption is applicable for compensation for calendar year _____, or other tax year beginning _____ and ending _____.		
Part I Identification of Beneficial Owner (See instructions.)		
1 Name of individual who is the beneficial owner 2 U.S. taxpayer identification number 3 Foreign tax identification number, if any		
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.		
City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)		
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.		
City or town, state, and ZIP code		
Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type 7a Country issuing passport 7b Passport number		
8 Date of entry into the United States 9a Current nonimmigrant status 9b Date your current nonimmigrant status expires		
10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box <input type="checkbox"/> Caution: See the line 10 instructions for the required additional statement you must attach.		
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62292K Form 8233 (Rev. 9-2018)		



W-8 Resources

- Countries that have US Treaties
<https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>
- Treaty tables
<https://www.irs.gov/individuals/international-taxpayers/tax-treaty-tables>
- IRS Publication 901 (U.S. Tax Treaties)
<https://www.irs.gov/forms-pubs/about-publication-901>
- Instructions for requestors of W8 Ben, W8 Ben-E, W8 ECI, W8 EXP and W8 IMY
<https://www.irs.gov/forms-pubs/about-form-w-8>



THANK YOU!

Thank you for watching!

Questions? Please open a Case – SAB in ServiceNow
or call 406-444-3092