

# 1042 Reporting:

Part 1 – Types of W-8s





# Adding Foreign suppliers in SABHRS

Foreign suppliers are added similarly to domestic suppliers

- [SABHRS User Guide: Entering a Supplier Add Form](#)
- Government Classification must be “99 Foreign Entity”
- A valid W-8 must be attached
- Foreign suppliers can be entered in SABHRS without a TIN if, by law, the supplier is not required to have a US TIN
- See MOM 330 sec. VI. D, for information on foreign suppliers

*Supplier Information* *9-digit number if applicable.*

Tax ID Number	<input type="text" value="May not be required"/>
TIN Type	<input type="text" value=""/>
*Government Class	<input type="text" value="99"/> <input type="button" value="Q"/>
*TIN Cert Type	<input type="text" value="W8"/>

*Attach W8 or W9; use attachments tab.*



# Agency Responsibility

- ✓ Obtain Form W-8 and any other Foreign Tax reporting/withholding documents from the Supplier (use the most recent version from IRS.gov)
  - W8s are valid for a three-year period from the date signed through December 31 of the 3<sup>rd</sup> year
    - Example: Form signed 4/12/2022 will expire 12/31/2025
  - A new valid W-8 is required if the previous one expired or any information
- ✓ 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)



# W-8s: Three Most Common used

1. W-8BEN
  - Used to certify foreign status for Individuals
2. W-8BEN-E
  - Used to certify foreign status for an Entity
3. W-8ECI
  - Used to certify a foreign person claim that income is effectively connected with the conduct of a trade or Business in the United States
4. Form 8233
  - Used by individuals to make treaty claims on U.S. source services income (i.e., for services performed in the U.S.)



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

## Required information needed to be valid

- Line 1 – Name
- Line 2 – Country of citizenship (no abbreviation)
- Line 3 – Permanent residence address
  - cannot be U.S.
  - may not be the same as country of citizenship
  - No PO BOX or “In care of”



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

## Required information needed to be valid

- Lines – 5, 6a and 6b- U.S or Foreign Tax ID number
  - Not required if form is only to certify foreign status
  - US TIN Required for scholarship or fellowship income
  - If claiming treaty benefit must have US or Foreign TIN



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

## Required information needed to be valid

- Line 8 – Date of Birth (only required if an account holder with a financial institution)
- Line 9 – Country of tax residency
- Line 10 – Must be used if claiming a treaty benefit
  - All 4 blank lines must be filled in
  - Note: If not claiming treaty benefits just fill out line 1-3 and 8,
  - Signature, printed name, and date





# Example of form W-8BEN

Form **W-8BEN** **Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**  
 (Rev. October 2021) Department of the Treasury Internal Revenue Service OMB No. 1545-1621

► For use by individuals. Entities must use Form W-8BEN-E.  
 ► Go to [www.irs.gov/FormW8BEN](http://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.

**Do NOT use this form if:**

- 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 if treaty claimed
- You are a person acting as an intermediary

**Instead, use Form:**

- 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  
 Name is required

2 Country of citizenship  
 Country is required If abbreviated and ambiguous get documentary evidence

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.  
 Required. No PO box or "in care of" address. If "hold mail" get documentary evidence.  
 City or town, state or province. Include postal code where appropriate. Country Required and not U.S. (or if U.S., cured with documentary evidence and reasonable explanation)

4 Mailing address (if different from above).  
 City or town, state or province. Include postal code where appropriate. Country and reasonable explanation

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)  
 Not required if form is only to certify foreign status. If treaty benefit claimed, US or foreign number required. But for scholarship or fellowship treaty claim US TIN required.

6a Foreign tax identifying number (see instructions)  
 6b Check if FTIN not legally required

7 Reference number(s) (see instructions)  
 8 Date of birth (MM-DD-YYYY) (see instructions)  
 For vendors, not required. Financial institutions see Notice 2017-46.

**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 Country of tax residency required 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):  
 For vendor payments all 4 blanks in Line 10 are usually required to be filled in.  
 Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:  
 Check to verify that the US has an active treaty with the claimed country and the treaty offers the benefit the person is claiming.



# Example of form W-8BEN that is Valid

provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner RAHUL PATEL	<b>2</b> Country of citizenship INDIA
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> IGLESIA NO. 2 TORRE 803 MAZATLAN	
City or town, state or province. Include postal code where appropriate. MEXICO D.F.61290	Country MEXICO
<b>4</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 620-46-9330	
<b>6a</b> Foreign tax identifying number (see instructions)	<b>6b</b> Check if FTIN not legally required . . . . .
<b>7</b> Reference number(s) (see instructions)	<b>8</b> 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 MEXICO 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 12, 2 of the treaty identified on line 9 above to claim a 10 % rate of withholding on (specify type of income, ROYALTIES)

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

I DO NOT HAVE A PERMANENT ESTABLISHMENT OR FIXED BASE IN THE US



# Example of form W-8BEN that is Valid

## Rahul Patel

- I. This Form W-8BEN appears to be valid.
- Determine whether you have any conflicting information in your files that would give you reason to question his claim of foreign status.
  - Rahul is a citizen of India and a resident of Mexico.
    - He has provided an address in Mexico.
    - He has not included a U.S. or other address on the form.
  - He has made a claim for income tax treaty benefits on his U.S. sourced royalty income.
    - He has cited the Article and Paragraph under which he is making the claim.
    - He has provided a TIN.
      - A U.S. TIN is required on the Form W-8BEN only for income tax treaty claims on U.S. sourced scholarship or fellowship income; otherwise, a U.S. or foreign TIN must be provided to support a treaty claim (except for certain dividend income, for which no TIN is required).
    - He is claiming a 10% withholding rate.
    - He has identified the type of income he is receiving.
    - He has stated that he has no permanent establishment or fixed base in the U.S. (income tax treaty requirement)



# 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) must be filled in along with **Part III**

## Part III – Claim of Treaty Tax Benefits

- Certifies benefit provisions of the treaty being claimed
- Lines 14a, b and 15 must be complete
- For line 15
  - The detailed information filled in on Line 15 of Form W-8BEN-E is required for entities claiming treaty benefits under a “Business Profits” Article which contains the condition of “no permanent establishment” in the U.S.



# 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
- Persons claiming treaty benefits on business profits not attributable to a permanent establishment.



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

## Part XXX – Certification

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



# Example of form W-8 BEN-E

## STUDY and DISCUSSION NOTES for FORM W-8BEN-E Part I Identification of Beneficial Owner of the income

### Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner  
**Required (should be same as name in master file, contract, etc.)**

2 Country of incorporation or organization  
**Required. If abbreviated and ambiguous, get documentary evidence.**

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

Ch. 3 status required

4 Chapter 3 Status (entity type) (Must check one box only):  
 Simple trust     Tax-exempt organization     Corporation     Partnership  
 Central Bank of issue     Private foundation     Complex trust     Foreign Government - Controlled Entity  
 Grantor trust     Disregarded entity     Estate     Foreign Government - Integral Part  
 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.)

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

Checking a Ch. 4 status is optional for a Ch. 3 payment, but required for a Ch. 4 payment.

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). Required. Can't be PO Box or "mail only" address unless that's all the organizational document uses.**

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

Country  
**Required. A U.S. address is reason to doubt claim; could be cured with documentary**

7 Mailing address (if different from above)

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

**evidence and reasonable explanation.**





# Form W-8 BEN-E: Page 2

STUDY and DISCUSSION NOTES for FORM W-8BEN-E Part I continuation  
Taxpayer ID information for the Beneficial Owner of income

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

If form is only to certify foreign status, TIN(s) not required. For treaty benefit, U.S. or foreign TIN is required.

GIIN required only from a  
Ch. 4 registered FFI or  
direct reporting NFFE.

<b>9a</b> GIIN	<b>b</b> Foreign TIN	<b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/>
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**10** Reference number(s) (see instructions)

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



# Form W-8 BEN-E: Page 2 part III

## STUDY and DISCUSSION NOTES FOR FORM W-8BEN-E PART III CLAIM OF TAX TREATY BENEFITS

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

**14** I certify that (check all that apply): **14a box checked and treaty country written in (should be same as in line 6)**

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

14b box checked

**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): _____                                   |

One LOB box checked.  
Due diligence required:  
is that LOB provision in  
the treaty?

**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 \_\_\_\_\_ Article and paragraph number must be written here  
of the treaty identified on line 14a above to claim a Required % rate of withholding on (specify type of income): Required

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:  
Nearly all treaty claims for vendor payments have a condition, stated in the treaty Article, and vendor  
must explain in this space why the vendor meets the condition for receiving the treaty benefit.



# Form W-8 BEN-E: Part XXX



## STUDY and DISCUSSION NOTES on FORM W-8BEN-E Part XXX Certification

### Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (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 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); **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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

**I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.**

I certify that I have the capacity to sign for the entity identified on line 1 of this form.  
X or checkmark required in box

Sign Here



Required

Signature of individual authorized to sign for beneficial owner

Required

Print Name

Required

Date (MM-DD-YYYY)

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



# 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 but no 30% withholding

Use exemption code “01” in Box 3a and “14” in box 4a on 1042-S



# Example of W-8 ECI

**Form W-8ECI** Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

(Rev. October 2021) OMB No. 1545-1621

Department of the Treasury Internal Revenue Service

Section references are to the Internal Revenue Code.  
 Go to [www.irs.gov/FormW8ECI](http://www.irs.gov/FormW8ECI) for instructions and the latest information.  
 Give this form to the withholding agent or payer. Do not send to the IRS.

**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.

**Do not use this form for:**

- 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**
- 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:** These entities should use Form W-8ECI if they received effectively connected income and are not eligible to claim an exemption for chapter 3 or 4 purposes on Form W-8EXP.

**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):

Partnership  Simple trust  Complex trust  Tax-exempt organization

Foreign Government - Controlled Entity  Grantor trust  Central bank of issue

Foreign Government - Integral Part  International organization  Corporation

Private foundation  Individual  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)  SSN or ITIN  EIN

8a Foreign tax identifying number (FTIN) **8b** Check if FTIN not legally required

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)(6); 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).

**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.

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

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





# 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, e-mail  
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or call 406-444-3092