1042 Reporting:
Part 1 – Types of W-8s
Foreign Supplier: Individuals

**W-8BEN Individuals**
- 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
- Signature, printed name, and date

**Form 8233**
- Used by individuals to make treaty claims on U.S. source services income (i.e., for services performed in the U.S.)
- This form must be an original – faxed, emailed, photocopied, etc. forms are not acceptable
- This form must be signed by both the beneficial owner and the payer
- This form must be sent to the IRS for verification of treaty claims within five days of 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 they do not respond, payer can assume the treaty claim is valid and release funds without withholding
**Example of form W-8BEN**

**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.

**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 U.S.
- (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:
  - W-8BEN-E
  - W-9
  - W-8EC3
  - R-2
  - W-8IMY

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., 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)

<table>
<thead>
<tr>
<th>1. Name of individual who is the beneficial owner</th>
<th>2. Country of citizenship</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>4. Mailing address (if different from above)</th>
</tr>
</thead>
<tbody>
<tr>
<td>City or town, state or province. Include postal code where appropriate.</td>
</tr>
<tr>
<td>.Country</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)</th>
<th>6. Foreign tax identifying number (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Reference number(s) (see instructions)</th>
<th>8. Date of birth (MM-DD-YYYY) (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

- 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.

- 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 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.

- The income to which this form relates is:
  - (d) not effectively connected with the conduct of a trade or business in the United States,
  - (e) effectively connected with but not subject to tax under an applicable income tax treaty, or
  - (f) the partner’s share of a partnership’s effectively connected income,

- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the forms [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, direct, or indirect ownership of the income of which I am the beneficial owner or any withholding agent that can distribute 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**
Example of form 8233

Form 8233

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

Who Should Use This Form?

Note: For definitions of terms used in this section and detailed instructions on required 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 that income.

IF you are a beneficial owner of...

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 and not seeking other income from the same withholding agent

Form W-BEN 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-BEN

This exemption is applicable for compensation for calendar year _____ or other tax year beginning _____

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 (city, state or province, country), Do not use a P.O. Box
5. City or towns, state or province, include postal code where appropriate
6. Address in the United States (city, state or province, country), Do not use a P.O. Box
7. City or towns, state, and ZIP code

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

8. U.S. Visa type
9. Country issuing passport
10. Passport number
11. Date of entry into the United States
12. Current nonresident status
13. Date your current nonresident status expired

If you are a foreign student, trainee, professor/teacher, or researcher, check this box

Caution: See the 10 instructions for the required additional statement you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 8233 (Rev. 9-2016)
Foreign Entities

W-8BEN-E
Entities only

- Line 1 – Name
- Line 2 – Country of incorporation or organization
- Line 4 – Type of entity for Chapter 3 purposes
- Line 6 – Permanent residence address
- Line 8 – U.S. TIN or Line 9b – Foreign TIN
- Part 3 – Treaty section
  - The following are examples of persons who should complete this line:
    - 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
    - Signature, printed name, date, and capacity check box
Example of form W-8 BEN-E

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

#### Form W-8BEN-E

**For use by entities, including trusts, that are not U.S. persons.**

- **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 trades or business within the U.S. (unless claiming treaty benefits):** W-8ECI
- **A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits):** W-8IMY
- **A foreign government, an international organization, a foreign central bank of issue, a foreign tax-exempt organization, a private foundation, or a government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of sections 1150G, 1151G, 1151J, 1156, 1472, 1472D, or 1472O (unless claiming treaty benefits):** W-8ECI or W-8IMY
- **Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer):** W-8IMY

#### Part 1: Identification of Beneficial Owner

<table>
<thead>
<tr>
<th>1. Name of organization that is the beneficial owner</th>
<th>2. Country of incorporation or organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Part 4: Status (for 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).
- Participating FFI
- Reporting Model 1 FFI
- Reporting Model 2 FFI
- Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part 9B).
- Nonparticipating IGA FFI
- Exempt Retirement Plans, Complete Part X.
- Exempt Nonprofit Organizations, Complete Part X.
- Exempt Federal, State, and Local Governments, Complete Part X.
- Exempt Educational Entities, Complete Part X.
- Exempt Religious Organizations, Complete Part X.
- Exempt Hospitals, Complete Part X.
- Exempt Indian Tribal Organizations, Complete Part X.
- Exempt Social clubs, Complete Part X.
- Exempt Farmers Cooperatives, Complete Part X.
- Exempt Cooperatives, Complete Part X.
- Exempt Natal Church, Complete Part X.
- Exempt Corporation, Complete Part X.
- Exempt Other Organizations, Complete Part X.

#### Part 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).
### Part II Disregarded Entity or Branch Receiving Payment

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
   - [ ] Branch treated as nonparticipating FFI
   - [ ] Nonparticipating FFI
   - [ ] Reporting Model 1 FFI
   - [ ] Reporting Model 2 FFI
   - [ ] U.S. Branch

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.

13 [ ] Country

14 [ ] GIN (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
   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):
      - [ ] Government
      - [ ] Tax exempt pension trust or pension fund
      - [ ] Other tax exempt organization
      - [ ] Publicly traded corporation
      - [ ] Subsidiary of a publicly traded corporation
      - [ ] Company that meets the ownership and flawless erosion test
      - [ ] Company that meets the derivative benefits test
      - [ ] Company with an item of income that meets active trade or business test
      - [ ] Favorable discretionary determination by the U.S. competent authority recognized
      - [ ] Other (specify Article and paragraph)

15 Special rules and conditions (if applicable—see instructions)

The beneficial owner (specify type of income), and to claim a

16 The beneficial owner (specify type of income), and to claim a

   Explains the additional conditions in the Article the beneficial owner needs 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, W, or WP, except to the extent permitted in the withholding foreign partnership agreement, or IRS 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 956(a);
     - [ ] Is not a U.S., W, or WP;
     - [ ] Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
     - [ ] Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and pays of the entity and to access all account information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balances, and all payments made to account holders or payees.
W-8 ECI

W-8ECI – Income effectively connected 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**

DAILY OPERATIONS SECTION | STATE ACCOUNTING BUREAU (SAB)
Example of W-8 ECI

<table>
<thead>
<tr>
<th>Form W-8ECI</th>
<th>Certificate of Foreign Person’s Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States</th>
</tr>
</thead>
<tbody>
<tr>
<td>OMB No. 1545-1021</td>
<td>Section references are to the Internal Revenue Code.</td>
</tr>
<tr>
<td>Department of the Treasury</td>
<td>Information about Form W-8ECI and its separate instructions is at <a href="http://www.irs.gov/cciwi">www.irs.gov/cciwi</a>.</td>
</tr>
<tr>
<td>Internal Revenue Service</td>
<td>Give this form to the withholding agent or payer. Do not send to the IRS.</td>
</tr>
</tbody>
</table>

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

Part II Identification of Person Making Form

3. U.S. social security number, individual taxpayer identification number, or other identifier
4. Name of person making the form
5. Address of person making the form

Part III Certification

I certify that...

Signature of person making the form

Date
Thank you for watching!

Questions? Please submit an Other Accounting/SABHRS Questions request in ServiceNow or call 406-444-3092