

W-8 FORMS (Foreign Alien or Entity)

A W-8 form for all foreign aliens/entities is needed for all payments. There are four types of W-8 forms. The foreign alien/entity will need to determine the type of form that applies to them.

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-E or W-8BEN** Used primarily by entities and 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.
 - *Entities or individuals not eligible for the other W8 forms should use the W-8BEN-E for entities or W-8BEN for individuals.*

Instructions **W-8BEN-E**: <http://www.irs.gov/pub/irs-pdf/iw8bene.pdf> Form: <http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>

Instructions **W-8BEN**: <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> Form: <http://www.irs.gov/pub/irs-pdf/fw8ben.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 W8 form
 - A U.S. tax identification number is required for exemption form 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>