



## W-8 Forms

### Foreign Alien or Entity

The University of Oregon now requires a W-8 form for all foreign aliens/entities regardless of the type of payment. A faxed copy or emailed copy is not acceptable. The IRS requires the University of Oregon to get an actual completed, ink signed and dated W-8 form mailed to the University. There are four different types of W-8 forms. The foreign alien/entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to mail the form to the department making the request.

A brief description of each form is listed below along with the links to the various W-8 forms and their instructions. *Please refer to the instruction forms for specific details about each W-8 form.*

- W-8BEN: Used primarily by entities and individuals to claim foreign status or treaty benefits. It is also used by individuals 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.
- W-8ECI: Used primarily by the payee or beneficial owner indicating that all the income that is 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 from tax withholding.
- W-8EXP: Used by the following entities to claim exemption from tax withholding, foreign governments, foreign tax exempt organization, foreign private foundation, govt. 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.
- W-8IMY: Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.
- Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.

Again, the entity type will determine which form will need to be complete.

- <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN) Note: Most individuals will fill out a W-8BEN
- <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions for W-8 BEN)
- <http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI)
- <http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions for Form W-8ECI)
- <http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP)
- <http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions for Form W-8EXP)
- <http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY)
- <http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions for Form W-8IMY)

**Please mail the completed original form with ink signature and date to the department making the request.**