

**NOTE: This form may expire in 3 years.**

Form **W-8BEN**

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

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► 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
- You are a beneficial owner of a partnership (other than a partner)
- You are a beneficial owner who is receiving compensation for personal services
- You are a person acting as an intermediary

**Review all REQUIRED items. If the REQUIRED items are omitted or illegible, please request an updated form.**

**Purpose of the form is for a supplier to certify that they are a nonresident alien for tax purposes. The W-8BEN is generally used by foreign individuals. Only the supplier can determine if they are a US or non-US person for tax purposes. Contact UCO Tax Services for questions: [taxpayer@indiana.edu](mailto:taxpayer@indiana.edu)**

**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 <b>Given (first) Name and Surname (family)</b>	2 Country of citizenship
3 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>	
4 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)

**REQUIRED**

**REQUIRED**

**REQUIRED. Address of supplier's home. Address should not be a USA address. This address should be from the country of the supplier's tax residence. If tax treaty benefits are requested in Part II, the country in line 9 should match the country listed on line 3.**

**Not required but should be entered if a number has been assigned. It is possible to have a US Tax ID and a Foreign tax number.**

**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 territory 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 for the rate of withholding: \_\_\_\_\_

**NOT REQUIRED**

**If Part II is completed, then the UCO Tax Services will review.**

**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:
  - (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 exchange transactions, I am not a foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to the Internal Revenue Service, the withholding agent, or any withholding agent that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

**Sign Here**

I certify that I am the beneficial owner of the income identified on line 1 of this form.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Print name of signer

**Required if signed by an agent who is representing the beneficial owner.**

**REQUIRED**

**REQUIRED**