

### **160.2 Forms W-8**

University personnel should request a Form W-8 from any person believed to be a foreign person (or a W-9 from any non-foreign person) to whom we are making a payment. The W-8 should be obtained prior to making any payment so that appropriate withholding rates can be determined. If a Form W-8 is not obtained, withholding is required at the 30% rate.

The appropriate Form W-8 to collect is determined based on the payee type and payment type.

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals).
- Form W-BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities).
- 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.
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting.
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.

Refer to IRS "[Instructions for Requestor of Forms W-8](#)" for further information.