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.

Refer to IRS “Instructions for Requestor of Forms W-8” for further information.