

Oregon State University requires a W-8 form for whenever US Funds are being paid for services provided in the U.S. by all foreign aliens/entities. A faxed copy or emailed copy is not acceptable. The IRS requires Oregon State University to possess a completed, signed and dated W-8 form. There are four different types of W-8 forms. The foreign alien/entity will need to determine which type of form applies, will need to fill out the appropriate form and will need to mail the form to the address at the bottom of this form.

If the vendor will not provide an appropriate W-8, the University will withhold 30% tax as backup withholding. For payment for non-employee compensation (personal service), the University will withhold the 30% even if we have a completed W-8 unless the person is coming from a country with a valid tax treaty, and they have a U.S. tax Identification # or SSN. In those cases the individual will need to complete Form 8233 instead of W-8.

U.S. Vendors must use the OSU Substitute W-9 Form at: <http://oregonstate.edu/fa/businessaffairs/sites/default/files/faa/OSUsubW9.pdf>

Vendor Name: _____ Phone: _____

Vendor Type - Select all that apply

- Sole Proprietorship Incorporated Non Profit Federal Agency
 Partnership Independent Contractor Local Government

Requesting Department Contact

Name: _____ Dept: _____

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.

Form: <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

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.

Form: <http://www.irs.gov/pub/irs-pdf/fw8eci.pdf>

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8eci.pdf>

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.

Form: <http://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8exp.pdf>

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.

Form: <http://www.irs.gov/pub/irs-pdf/fw8imy.pdf>

Instructions: <http://www.irs.gov/pub/irs-pdf/iw8imy.pdf>

Complete this cover page and attach it to the completed W-8 form. Send to the address below.

**OSU Business Affairs, Vendor Maintenance
B306 Kerr Administration Building
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