

## IRS Forms W-8 Overview

The IRS requires withholding agents, including Yale University, to collect Forms W-8 from certain non-U.S. individuals and entities prior to payment. Please see, below, for descriptions of and general requirements of each Form W-8. Please refer to the IRS form instructions for guidance on completing the forms.

The form is required to be provided to Vendor Compliance Unit (VCU) for every new foreign individual or business entity that is setup. If a valid form is on file with VCU, Form W-8 is not required to be submitted with every transaction.

Generally, the completed and signed forms are valid for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless circumstances occur that make any information on the form no longer correct. For example, a form signed on January 20, 2025, remains valid through December 31, 2028.

**Important:** An IRS Form W-8 is valid only if its validity period has not expired, it contains all the required information, and it is signed by the beneficial owner.

Please contact Finance Support Center (FSC) at [askfinance@yale.edu](mailto:askfinance@yale.edu) if you have any questions.

### [IRS Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting \(Individuals\)](#)

This form is completed by **non-U.S. individuals** to establish foreign status and to claim a tax treaty benefit to eliminate or reduce federal income tax withholding from non-compensatory payments (e.g., fellowships, stipends, grants, royalties)<sup>1</sup>.

**Note:** The IRS requires a U.S. taxpayer identification number (i.e., U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN)) to claim a tax treaty benefit. The IRS will, however, accept a foreign TIN if a treaty claim relates to a royalty payment.

### **Required Sections of IRS Form W-8BEN** [IRS Form W-8BEN Instructions](#)

To be considered complete, the following Parts and Lines must be completed on the IRS Form W-8BEN:

- Part I, *Identification of Beneficial Owner*
  - Complete Lines 1, 2, 3, 4; and
  - Complete Line 5 (required only if claiming tax treaty benefit for other than a royalty)
  - Complete Lines 5 or 6 (required only if claiming a tax treaty benefit for a royalty payment).  
**Note:** The IRS requires a U.S. TIN if claiming a tax treaty benefit. The IRS will, however, accept a foreign TIN if a treaty claim relates to a royalty payment.
  
- Part II, *Claim of Tax Treaty Benefits*. (required only if claiming tax treaty benefit)
  - Complete lines 9 and 10  
**Note:** To determine the relevant article and paragraph number of the tax treaty, please refer to [Tax Treaty Chart](#).
  
- Part III, *Certification*
  - Sign, date, and print name of signer. Check box if applicable.

**Important:** A tax treaty benefit will be granted by the university after a review of the applicability of the specific tax treaty and provision of the requirement documents by the beneficial owner.

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<sup>1</sup> [IRS Form 8233](#) is used by non-U.S. individuals to claim a tax treaty benefit with respect to dependent and independent services.

## [IRS Form W-8BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting \(Entities\)](#)

This form is completed by **non-U.S. entities** to claim foreign status and to claim a tax treaty benefit to eliminate or reduce federal income tax withholding for non-service payments, including royalties, and service payments. **Note:** The IRS requires a U.S. taxpayer identification number or a foreign taxpayer identification number to claim a tax treaty benefit.

### **Required Sections of IRS Form W-8BEN-E** [IRS Form W-8BEN-E Instructions](#)

To be considered complete, the following Parts and Lines must be completed on the IRS Form W-8BEN-E:

- Part I, Identification of Beneficial Owner
  - Complete Lines 1, 2, 3 (if applicable), 4, 6, 7.
  - Complete Line 8 or 9b, as applicable.

**Note:** The IRS requires a U.S. taxpayer identification number or a foreign taxpayer identification number to claim a tax treaty benefit.
  
- Part III, Claim of Tax Treaty Benefits. (required only if claiming a tax treaty benefit)
  - Complete Lines 14 and 15

**Note:** To determine the relevant article and paragraph number of the tax treaty, please refer to [Tax Treaty Chart](#).
  
- Part XXX, *Certification*
  - Sign, date, and print name of signer. Check the box certifying that the signer has capacity to sign for the entity (required).

**Important:** A tax treaty benefit will be granted by the university after a review of the applicability of the specific tax treaty and provision of the requirement documents by the beneficial owner.

While the Form W-8BEN-E is the most common form required to be completed by non-U.S. entities, the IRS, in certain circumstances, requires a non-U.S. entity to complete a Form W-8ECI, W-8EXP, or W-8IMY in lieu of a Form W-8BEN-E. The following is a description of when a non-U.S. entity should complete a form W-8 other than a Form W-8BEN-E. Please note the supplier will indicate which form is appropriate based on their situation.

## [IRS 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](#)

This form is completed by the beneficial owner indicating the payments are effectively connected with the conduct of a trade or business within the United States.

### **Required Sections of IRS Form W-8ECI** [IRS Form W-8ECI Instructions](#)

To be considered complete, the following Parts and Lines must be completed on the IRS Form W-8ECI:

- Part I, Identification of Beneficial Owner
  - Complete Lines 1-7 and 11
  - U.S. TIN is required for this form to be valid
  
- Part II, *Certification*
  - Sign, date, and print name of signer. Check the box certifying that the signer has capacity to sign for the entity (required).

## [IRS Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting](#)

This form is completed by certain foreign entities (e.g., foreign governments, foreign tax-exempt organizations, foreign private foundations) to claim exemption from tax withholding other than by claiming a tax treaty.

**Important:** A non-U.S. entity should complete IRS Form W-8BEN-E in lieu of an IRS Form W-8EXP to claim a tax treaty benefit.

### **Required Sections of IRS Form W-8EXP** [IRS Form W-8EXP Instructions](#)

To be considered complete, the following Parts and Lines must be completed on the IRS Form W-8EXP:

- Part I, *Identification of Beneficial Owner*
  - Complete Lines 1-3 and 5-7
- Part II, *Qualification Statement for Chapter 3 Status*
  - Complete Lines 10-15, as applicable
- Part IV, *Certification*
  - Sign, date, and print name of signer. Check the box certifying that the signer has capacity to sign for the entity (required).

## [IRS Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting](#)

This Form is completed by foreign intermediaries, foreign partnerships, foreign trusts, or other flow through entities.

### **Required Sections of IRS Form W-8IMY** [IRS Form W-8IMY Instructions](#)

To be considered complete, the following Parts and Lines must be completed on the IRS Form W-8IMY:

- Part I, *Identification of Entity*
  - Complete Lines 1-4 and 6-8
- Part III, *Qualified Intermediary*
  - Complete Lines 14, 15 and 16, as applicable
- Part IV, *Nonqualified Intermediary*
  - Complete 17a-17f, check all that apply
- Part V, *Territory Financial Institution*
  - Complete 18a-18f, check all that apply
- Part VI, *Certain U.S. Branches*
  - Complete 19a-19f, check all that apply
- Part VII, *Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)*
  - Complete 20, as applicable
- Part VIII, *Nonwithholding Foreign Partnership, Simple Trust, or Grantor*
  - Complete 21a-21f, check all that apply.
- Part XXIX, *Certification*
  - Sign, date, and print name of signer.

**Important:** Copies of appropriate withholding certificates and documentary evidence and withholding statements must be attached to the W-8IMY.