

WESTERN OREGON UNIVERSITY FOREIGN ALIEN/ ENTITY OR RESIDENT ALIEN

FOREIGN ALIEN OR ENTITY

Western Oregon University requires a W-8 Form for all foreign aliens/entities being paid for a service, copyrights, permissions and royalties performed in the United States to conform to IRS regulations. The IRS requires Western Oregon University to obtain a signed and dated W-8 Form prior to issuing payment. There are four different types of W-8 Forms. The Foreign Alien/Entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to return the form to Western Oregon University.

The links for the W-8 Forms are as follows (the entity type will determine which form to complete):

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP) <http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions Form W-8EXP)
<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI) <http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions Form W-8ECI)
<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN) <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions Form W-8BEN)
<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY) <http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions Form W-8IMY)

US RESIDENT ALIEN

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “savings clause.” Exceptions specified in the savings clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the savings clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country—generally, this must be the same treaty under which you claimed exemption from tax as a non-resident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the savings clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient fact to justify the exemption from the tax under the terms of the treaty article.

Example: Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S. China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on the exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, submit the appropriate completed Form W-8.