

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

(Rev. February 2014)

► For use by individuals receiving Royalty payments, Independent Contractor Services and Scholarship/Fellowship Payments  
► This form has been adapted for University of Chicago use only.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

Do NOT use this form if:	Instead, use Form:
• You are NOT an individual	W-8BEN-E
• You are a U.S. citizen or other U.S. person, including a resident alien individual	W-9
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)	W-8ECI
• You are a beneficial owner who is receiving compensation for personal services performed in the United States	8233 or W-4
• A person acting as an intermediary	W-8IMY

Are you a University of Chicago Student? \_\_\_\_\_ If yes, please provide Student ID# \_\_\_\_\_  
 Have you ever been employed by the University of Chicago? \_\_\_\_\_ If yes, please provide dates \_\_\_\_\_

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner	<b>2</b> Country of citizenship
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>	
City or town, state or province. Include postal code where appropriate.	Country
<b>4</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	<b>6</b> Foreign tax identifying number (see instructions)
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)

**Part II Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the reasons the beneficial owner meets the terms of the treaty article: \_\_\_\_\_

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**



Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

**Who May Claim Treaty Benefits**

1. Scholarship and Fellowship Grants Recipients – Must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
2. Individuals receiving Royalties – Must have a Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Foreign Tax Identification Number (Foreign TIN)

**Please note:** Individuals claiming a tax treaty for independent contractor services must complete tax treaty benefits on Form 8233. Tax treaty benefits will not be honored on the W8BEN form for services rendered.

**Completing Part II:**

You must complete your country of residence on line 9. You must also identify and list the following information in item 10: applicable treaty article, appropriate percentage of withholding and the type of income you are receiving.

<b>Scholarship and Fellowship Income</b>	
<b>Country of Residence</b>	<b>Tax Treaty Article</b>
Bangladesh***	21 (2)
China (People's Republic)***	20 (b)
CIS (Comm. Ind. States)*	VI (1)
Cyprus+	21 (1)
Czech Republic*	21 (1)
Egypt*	23 (1)
Estonia*	20 (1)
France*	21 (1)
Germany***	20 (3)
Iceland*	19 (1)
Indonesia*	19 (1)
Israel*	24 (1)
Kazakhstan*	19
Korea (Republic of)*	21 (1)
Latvia*	20 (1)
Lithuania*	20 (1)
Morocco*	18
Netherlands**	22 (2)
Norway*	16 (1)
Philippines*	22 (1)
Poland*	18 (1)
Portugal*	23 (1)
Romania*	20 (1)
Russia*	18
Slovak Republic*	21 (1)
Slovenia*	20 (1)
Spain*	22 (1)
Thailand*	22 (1)
Trinidad & Tobago*	19 (1)
Tunisia*	20
Ukraine*	20
Venezuela*	21 (1)
<b>* 5 year treaty limit</b>	
<b>** 3 year treaty limit</b>	
<b>*** No specific time limit is defined in treaty</b>	
<b>+ Residents of Cyprus who are NOT candidates for a degree are not allowed to claim the tax treaty exemption</b>	

<b>Royalty Income</b>					
<b>Country of Residence</b>	<b>Tax Treaty Article</b>	<b>Tax Rate</b>	<b>Country of Residence</b>	<b>Tax Treaty Article</b>	<b>Tax Rate</b>
Australia	12	5	Malta	12	10
Austria	12	0	Mexico	12	10
Bangladesh	12	10	Morocco	12	10
Barbados	12	5	Netherlands	13	0
Belgium	12	0	New Zealand	12	5
Bulgaria	12	5	Norway	10	0
Canada	XII	0	Pakistan	VIII	0
China	11	10	Philippines	13	15
CIS (Comm. Ind. States)	VII	0	Poland	13	10
Cyprus	14	0	Portugal	13	10
Czech Republic	12	0	Romania	12	10
Denmark	12	0	Russia	12	0
Egypt	13	15	Slovak Republic	12	0
Estonia	12	10	Slovenia	12	5
Finland	12	0	South Africa	12	0
France	12	0	Spain	12	5
Germany	12	0	Sri Lanka	12	10
Greece	VII	0	Sweden	12	0
Hungary	11	0	Switzerland	12	0
Iceland	12	0	Thailand	12	5
India	12	15	Trinidad and Tobago	14	0
Indonesia	13	10	Tunisia	12	15
Ireland	12	0	Turkey	12	10
Israel	14	10	Ukraine	12	10
Italy	12	0	United Kingdom	12	0
Jamaica	12	10	Venezuela	12	10
Japan	12	0	All other countries		30
Kazakhstan	12	10			
Korea, South	14	10			
Latvia	12	10			
Lithuania	12	10			
Luxembourg	VII	0			