

Helpful Information on W-8 Forms

This is for informational purposes only. Tax advice cannot be provided by the University of South Florida. If advice is required, please consult a professional tax advisor or the Internal Revenue Service.

Internal Revenue Service link for International Taxpayers: <https://www.irs.gov/individuals/international-taxpayers>

Choosing a W-8 form:

Forms W-8BEN (for individuals) and W-8BEN-E (for entities) are the most commonly used W-8 forms. Other W-8 forms available are: W-8EXP, W-8ECI and W-8IMY. Please review all W-8 forms and instructions in order to determine the W-8 that is most suitable for your company.

The Tax Advisory Services of the Controller's Office of USF has prepared a chart and descriptions that can assist the supplier in choosing the correct W-8. Please navigate to: <http://www.usf.edu/business-finance/controller/payroll/tax.aspx> . Under Vendor Payments, click on the link Payments to Foreign Vendors to review the chart.

Links to W-8 forms and instructions:

W-8BEN (for individuals): <https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

W-8BEN instructions: <https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

W-8BEN-E (for entities): <https://www.irs.gov/pub/irs-pdf/fw8bene.pdf>

W-8BEN-E instructions: <https://www.irs.gov/pub/irs-pdf/iw8bene.pdf>

W-8EXP (for tax-exempt organizations/government entities – in order to use this form you must also submit an official IRS letter of determination advising of tax exempt status or an official letter from a US attorney advising that if you applied for tax exempt status in the US, you would be considered tax exempt): <https://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

W-8EXP instructions: <https://www.irs.gov/pub/irs-pdf/iw8exp.pdf>

W-8ECI (Effectively Connected Income – you must have a US Taxpayer Identification number in order to use this form): <https://www.irs.gov/pub/irs-pdf/fw8eci.pdf>

W-8ECI instructions: <https://www.irs.gov/pub/irs-pdf/iw8eci.pdf>

W-8IMY (for Foreign Intermediaries or Flow-Through Entities): <https://www.irs.gov/pub/irs-pdf/fw8imy.pdf>

W-8IMY instructions: <https://www.irs.gov/pub/irs-pdf/iw8imy.pdf>

Please be informed of USF's European Union General Data Protection Regulation (EU GDPR) practices in the notice at the following link: <http://www.usf.edu/business-finance/controller/documents/ucoegdprnotice062618.docx> .