

## IRS W-8 (Series) Forms

W-8 forms are required to be submitted to the City of Sierra Vista prior to a check being issued. Please use the below list for a brief description of each type of W-8 with links to the instructions and forms

### **W-8BEN** Used by individuals to claim foreign status or treaty benefits.

- A U.S. tax identification number is required for exemption from tax withholding.

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

### **W-8BEN-E** Used by foreign entities to claim foreign status, treaty benefits or to document chapter 4 status.

- A U.S. tax identification number is required for exemption from tax withholding.

*Instructions: <http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>*

*Form: <http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>*

### **W-8ECI** Used primarily by the payee or beneficial owner indicating that all the income 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 W-8 form.
- A U.S. tax identification number is required for exemption from tax withholding.

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

### **W-8EXP** Used by the following entities to claim exemption from tax withholding, foreign governments, foreign tax exempt organization, foreign private foundation, government 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.

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

### **W-8IMY** Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.

- Copies of appropriate withholding certificates, doc.
- Documentary evidence and withholding statements must be attached to the W-8IMY.

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

\*\* Please note the City of Sierra Vista does not have the legal authority to advise foreign vendors as to which W-8 Form is most appropriate.