

# Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Section references are to the Internal Revenue Code. See separate instructions.  
(Adopted for the University of Chicago Only)

OMB No. 1545-1621

**Do not use this form for:**

- A U.S. citizen or other U.S. person, including a resident alien individual Instead, use Form: W-9
  - A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
  - A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
  - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation or government, of a U.S. possession that received effectively connected income or that is claiming the applicability of sections 115, 501, 892 or 1443. W-8ECI or W-8EXP
- Note:** These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.
- A person acting as an intermediary W-8IMY

**Note:** See instructions for additional exceptions.

Are you a University of Chicago Student  NO  Yes, Provide Student ID#  
 Have you ever been employed by the University  NO  Yes, Provide Dates

**Part I Identification of Beneficial Owner** (See instructions.)

<b>1</b> Name of individual or organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
<b>3</b> Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
<b>4</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 (do not abbreviate)
<b>5</b> Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
<b>6</b> U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	<b>7</b> Foreign tax identifying number, if any (optional)
<b>8</b> Reference number(s) (see instructions)	

**Part II Claim of Tax Treaty Benefits** (if applicable)

**9 I certify that (check all that apply):**

**a**  The beneficial owner is a resident of ..... within the meaning of the income tax treaty between the United States and that country.

**b**  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

**c**  The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

**d**  The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

**e**  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article ..... of the treaty identified on line 9a 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 Notional Principal Contracts**

**11**  I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

**Part IV 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:

**1** I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,

**2** The beneficial owner is not a U.S. person,

**3** 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**

**4** 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.

**Sign Here**

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

# Request for Alien Information

## Payee Information from Page 1

<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> SSN#	Full Name of Individual or Business	
<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ITIN#	Date Entered the US	Visa Classification on I-94
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> FEIN #	Expiration Date on I-94	Intended Length of Stay

## Determination of Residence Status for Federal Tax Withholding Purposes

(Check any applicable boxes)

- Permanent Resident of the US (Carrier of either a Permanent Resident Card or I-551 Visa Stamp)
- Immigrant or Refugee seeking asylum in the US
- Resident Alien for Tax Purposes (Refer to IRS Publication 519 to complete the Substantial Presence Test)

**\*\*\*If you have checked any of the above boxes, you are a RESIDENT ALIEN FOR TAX PURPOSES. Therefore, you must complete the IRS form W-9 in place of this form.\*\*\***

## Allowable VISA Classifications

Visa Classification	Documents/Requirements		
<b>Permanent Resident</b>	Copy of Permanent Resident Card		
<b>Permanent Resident Applicant</b>	Copy of Employment Authorization Card	Copy of letter from USCIC stating PR application is being processed	
<b>Asylee/Refugee</b>	Copy of Asylee/Refugee Stamp in Passport	Copy of Passport or US Visa	
<b>B-1 (WB)</b>	Copy of I-94 (Front and Back)		
<b>B-2 (WT)</b>	Copy of I-94 (Front and Back)		
<b>F1 – OPT</b>	Copy of Employment Authorization Card	Copy of I-20 with OPT authorization	Copy of I-94 card and US Visa
<b>J-1 Non-Student</b>	Copy of DS-2019	Copy of I-94 (Front and Back)	If UC is not the sponsor, the sponsoring institution must submit a letter granting permission for payment
<b>J-2</b>	Copy of Employment Authorization Card	Copy of I-94 (Front and Back)	
<b>O-1</b>	Copy of I-797 Notice of Action	Copy of I-94 (Front and Back)	
<b>TN</b>	Copy of I-94 (Front and Back)	UC must be the sponsoring institution	

Individuals who wish to claim a tax treaty exemption must have/do all three of the following:

- Complete the IRS form 8233.
- Have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
- Have a tax treaty with the US and his/her country of residence.