

## Foreign Entity Information Request

### SECTION 1: BUSINESS ACTIVITY

Departmental Contact \_\_\_\_\_  
Supplier Name: \_\_\_\_\_

Supplier Number \_\_\_\_\_

The supplier will be receiving payments for the following activities (please select all that apply):

- |  |   |
|--|---|
| <p><input type="checkbox"/> Purchase of goods (<i>see instructions</i>)</p> <p><input type="checkbox"/> Publishing fees and/or subscription to journal</p> <p><input type="checkbox"/> Equipment rental<br/><i>Location where rented equipment was used:</i> _____</p> <p><input type="checkbox"/> Services (<i>see instructions</i>)<br/><i>Location where services were performed:</i> _____</p> | <p><input type="checkbox"/> Patent royalty</p> <p><input type="checkbox"/> Copyright royalty - (film, music, artwork, etc.)</p> <p><input type="checkbox"/> Software license purchase - <a href="#">GO to section 2</a></p> <p><input type="checkbox"/> Support and maintenance - <a href="#">GO to section 3</a></p> <p><input type="checkbox"/> Other: Please describe: _____</p> |
|--|---|

Unless otherwise directed above, please [GO to section 4](#)

### SECTION 2: SOFTWARE LICENSES

1. What is the name of the software? \_\_\_\_\_
2. Where will the software be used? (i.e. at WU, in the US, abroad, etc) \_\_\_\_\_
3. Will this software be downloaded onto a Washington University server or computer?  Yes  No  
If no, where is the server that houses the software located? \_\_\_\_\_
4. What is the term of the software license? From: \_\_\_\_\_ To: \_\_\_\_\_  Indefinite  
If you marked 'Indefinite', then leave the remaining questions blank and [GO to section 4](#).
5. Does this software license strictly provide you access to an online database owned and maintained by the supplier?  Yes  No  
If you marked 'Yes', then leave the remaining questions blank and [GO to section 4](#).

**Please review and retain for your records the user license agreement associated to the software license, then answer the following questions:**

6. Does the license agreement provide WU the right to make copies of the computer program for purposes of distribution to the public by sale, rental, lease, or lending?  Yes  No
7. Does the license agreement provide WU the right to copy or alter the source code of the computer program (ex. to prepare a derivative computer program)?  Yes  No
8. Does the license agreement provide WU the right to make a public performance or to publically display the computer program?  Yes  No

[GO to section 4](#)

### SECTION 3: SUPPORT AND MAINTENANCE CONTRACTS

1. What kind of property is the maintenance contract related to (i.e. lab equipment, software, etc)? \_\_\_\_\_
2. Are all maintenance and support services provided over the telephone and internet?  Yes  No
  - (a) If no, when and how often do supplier representatives provide on-site services? \_\_\_\_\_
  - (b) What type of services are provided on-site? \_\_\_\_\_
  - (c) What period does the current maintenance contract cover? From: \_\_\_\_\_ To: \_\_\_\_\_

[GO to section 4](#)

## Foreign Entity Information Request

### SECTION 4: SUBSTITUTE FORM W-8BEN-E - CERTIFICATE OF FOREIGN STATUS OF BENEFICIAL OWNER

#### Part I: Identification of Beneficial Owner

Name of beneficial owner	Chapter 3 status
Name of disregarded entity receiving the payment (if any)	<input type="checkbox"/> Corporation <span style="margin-left: 150px;"><input type="checkbox"/> Foreign Government - Integral Part</span>
Country of incorporation	<input type="checkbox"/> Disregarded entity <span style="margin-left: 150px;"><input type="checkbox"/> Foreign Government - Controlled Entity</span>
Permanent Residence Address 1	<input type="checkbox"/> Partnership <span style="margin-left: 150px;"><input type="checkbox"/> Central Bank of Issue</span>
Permanent Residence Address 2	<input type="checkbox"/> Simple Trust <span style="margin-left: 150px;"><input type="checkbox"/> Tax-exempt organization</span>
City, Province, Postal Code	<input type="checkbox"/> Grantor Trust <span style="margin-left: 150px;"><input type="checkbox"/> International Organization</span>
Country	<input type="checkbox"/> Complex Trust <span style="margin-left: 150px;"><input type="checkbox"/> Private foundation</span>
Mailing Address (if different)	
City, Province, Postal Code	
Country	
Taxpayer Identification Number	
<input type="checkbox"/> US TIN <span style="margin-left: 20px;"><input type="checkbox"/> Foreign TIN</span> <span style="margin-left: 20px;"><input type="checkbox"/> GIIN</span>	If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? <span style="margin-left: 100px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>
<input type="checkbox"/> Check if FTIN not legally required	If 'yes', Complete Part II.

#### Part II: Claim of Tax Treaty Benefits

1. 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.
  
2.  The beneficial owner 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 limitations on benefits. The following are types of limitations on benefits provisions that may be included in an applicable tax treaty (check only one):
 

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Favorably discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> Other (specify Article and paragraph): _____
<input type="checkbox"/> Company that meets the ownership and base erosion test	
  
3. Special rates and conditions: The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 1 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

#### 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 (Please select the applicable set of certifications below):

- (1) The entity identified in part I of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
  - (2) The entity identified in Part I of this form is not a U.S. Person;
  - (3) This form relates to:
    - (a) income not effectively connected with the conduct of a trade or business in the United States,
    - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty, or
    - (c) the partner's share of a partnership's effectively connected taxable income;
    - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 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 the entity in part I is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity in part I is the beneficial owner.

**The IRS does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-US person, establish your chapter 4 status (if required), and if applicable, obtain a reduced rate of withholding.**

I certify that I have the capacity to sign for the entity identified in part I of this form.

\_\_\_\_\_  
Signature of beneficial owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name of signer

## Foreign Entity Information Request

### INSTRUCTIONS AND DEFINITIONS

#### **Section 1: Business Activity - to be completed by department**

**Purchase of goods** - such as office supplies, lab or medical supplies, books, journals, equipment, etc.

**Services** - such as lab/medical services, equipment repair, consulting fees, speaker fees, transcription services, legal/professional fees, computer programming, etc.

#### **Section 2: Software Licenses - to be completed by department and/or supplier**

Question 3: Software transactions can take many different forms - one of which is "software as a service". This typically occurs when a user simply accesses a supplier's software via user name and password to website. In this type of transaction there will be no copies of the software program downloaded onto a WU computer or server. In these transactions, it is important that you provide the location of the server that houses the supplier's software so we can ensure proper taxation and reporting of the transaction, if applicable.

**Question 4:** License term: A software license may be useable for a limited period of time (i.e. 1 year, 2 years, 5 years, etc) or it may be useable for an indefinite length of time. If there is no end date specified, this may be called a "perpetual" license. Please indicate the term length of the license in the space provided.

Questions 6 through 8: Copyright rights: The answers to these questions can be found in the user license agreement for the software license. Please review the agreement, then answer questions 6 through 8. If you cannot determine the answers based on the agreement, please contact the supplier to confirm the rights provided under the agreement.

**Important Note:** *The department is required to retain a copy of the user license agreement in their records. Upon audit inspection, the department may be asked to provide a copy of the agreement to support the classification of the transaction.*

#### **Section 3: Support and Maintenance Contracts - to be completed by department and/or supplier**

Support and Maintenance Contracts - exist between the University and a supplier to provide assistance with day to day issues, troubleshooting, or fixing bugs within a piece of equipment or software. This may or may not include small changes to the source code of the software. This may also include coverage for small updates and upgrades to the equipment or software. These services can be provided over the phone and internet, in person by a representative from the supplier, or a combination of both.

#### **Section 4: Substitute Form W-8BEN-E - to be completed by supplier**

The form W-8BEN-E is used for two distinct purposes: (1) to certify an entity's status as a foreign entity not subject to US tax (Part I) and (2) to claim tax treaty benefits on transactions that are subject to US tax (Part II).

##### **Part I: Identification of Beneficial Owner**

Beneficial owner - the person or entity that is required under US tax law to report the income on a tax return. This is usually the supplier; however, a person or entity is not a beneficial owner if the income is received as an agent, custodian, or if the income passes through the entity up to a parent company. The final owner of the income should be entered as the name of the beneficial owner.

**Chapter 3 Status** - identifies how the entity is classified under US tax law. Please choose the applicable entity type. The default classification is corporation, unless the entity is recognized as a different type by the US taxing authority.

**Hybrid entity** - This is a rare circumstance. A hybrid entity is an entity that is treated as fiscally transparent (or as a passthrough that is not the beneficial owner of income) for purposes of declaring a status under the Internal Revenue Code, but is not treated as fiscally transparent under the laws of a country with which the United States has an income tax treaty. Please refer to the W-8BEN-E instructions at [www.irs.gov](http://www.irs.gov) for more detailed information regarding this type of entity.

##### **Part II: Claim of Tax Treaty Benefits**

**All transactions with foreign suppliers that are subject to US tax are subject to 30% withholding unless a treaty benefit applies. To claim a treaty benefit, the supplier must provide a Taxpayer Identification Number in Part I and complete Part II. If the supplier is receiving taxable US sourced income, the supplier must provide a complete and valid treaty claim in order to be eligible to receive treaty benefits to reduce the tax withholding rate to a rate lower than the required 30%.**

**Question 1:** Enter the name of the country under whose laws you are organized.

Question 2: Most tax treaties contain articles limiting the types of entities that can claim treaty benefits. Please see Tax Treaty Table 4 at [www.irs.gov](http://www.irs.gov) for a list of treaties that contain this limitation on benefits article. Please consult the form W-8BEN-E instructions for more detailed descriptions of the limitation on benefits tests. The most common limitations are the base erosion and ownership test or the active trade/business test. However, these are not the only options, so please consult your tax advisor if you are unsure. If the income tax treaty under which the supplier is claiming treaty benefits includes a limitation on benefits article, the supplier must check the type of provision that the supplier meets to be eligible to claim treaty benefits. Otherwise, a supplier must check no LOB article in treaty applies.

**Question 3:** Most tax treaty articles include additional conditions that must be met in order to qualify for treaty benefits. Question 3 is where you must state that these additional conditions have been met. For example, most business profits articles require that the entity claiming treaty benefits not have permanent establishment in the US. Additionally, entities claiming treaty benefits on royalties when the treaty contains different rates of withholding for different types of royalties should use question 3 to indicate which type of royalty applies to the transaction. For additional detail, please consult the form W-8BEN-E instructions available at [www.irs.gov](http://www.irs.gov). Question 3 must be completed when the entity is required to meet additional conditions to claim treaty benefits.