**Instructions to Complete the IRS Form W-8BEN**

**Important: Do NOT complete Form W-8BEN if you are a U.S. citizen or legal resident of the U.S. for tax purposes.**

You can download the W-8BEN form:

http://www.irs.gov/pub/irs-pdf/fw8ben.pdf. This is a fill in PDF file.

Please keep in mind that the W-8BEN form **must** be submitted every calendar year, and only valid from January to December of the year it is submitted.

You must have a SSN or ITIN to claim tax treaty exemption on Scholarship/Fellowship



**Part I — Identification of Beneficial Owner**

1. Enter your LAST name, FIRST name.
2. Leave blank.
3. Check individual.
4. Enter your permanent foreign address in your country of legal residence. This CANNOT be an address in the United States.
5. Enter your mailing address. This MUST be an address in the United States.
6. Enter your Social Security number (SSN) or Individual Taxpayer Identification number (ITIN) and check the box for SSN or ITIN.
7. Leave blank.
8. Enter your employee ID number or student number. Please Contact your Payroll Coordinator if you do not know your employee ID number or visit Employee Self-Service. <http://f2.washington.edu/fm/payroll/payroll/ESS>

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

1. Check the box that applies.
	1. Check the box and enter your country of tax residence on the blank provided.
	2. Check the box if you have entered your Social Security or Individual Taxpayer Identification Number on line 6 above. (If you are claiming benefits under an income tax treaty, you must have a Social Security # or ITIN#)
	3. Leave Blank.
	4. Leave Blank.
	5. Leave Blank.
2. All four lines **must be** filled in.
	1. **Must be completed.** Enter Article number for scholarship or fellowship grant. Indicated the tax treaty article under which the exemption from federal tax withholding is claimed. The income tax treaty articles can be found at the <http://www.irs.gov/pub/irs-pdf/p901.pdf> IRS Publication 901, Table 2.
	2. **Must be completed.** The rate of withholding is 0% for all stipend payments.
	3. **Must be completed.** Enter type of income. Please write: “Non-service grants”.
	4. **Must be completed**. Enter explain the reason you meet the terms of the treaty article. Acceptable answers include: “full-time student at the University of Washington who was a permanent resident of (your country) before coming to the United States” or “researcher at the University of Washington who was a permanent resident of (your country) before coming to the United States”.

**Part III — Notional Principal Contracts**

1. Leave Blank.

**Part IV — Certification**

1. Sign and date the form.

**Return the completed Form W-8BEN to Payroll Office, Box 359555**