

Below are some reminders and details regarding the IRS form W-8BEN. This document applies to individuals who are nonresident for U.S. tax purposes. All questions regarding the W-8BEN form can be directed to 773.702.5800 or by submitting an [Ask a Payroll Question](#) via the Shared Services Portal.

The Internal Revenue Service (IRS) requires foreign individuals to provide a foreign taxpayer ID **or** a date of birth for reporting purposes. This information will be captured on IRS form W-8BEN. *The foreign national is required to provide this information regardless of having a U.S. based taxpayer ID (SSN or ITIN).* W-8BEN forms that are received by Payroll Services that do not include this information will be rejected. A W-8BEN dated January 2017 is the only acceptable version of the form. Any W-8BEN dated prior to January 2017 will not be accepted. The January 2017 W-8BEN form is available [here](#).

Foreign entities (non-individual) are required to complete IRS form W-8BEN-E and US Citizens/Permanent Residents/Residents for U.S. tax purposes are required to complete IRS form W-9.

Who should complete a W-8BEN form?

- Scholarship Stipend Recipients
- Post-Doctoral Fellows
- Independent Contractors providing services
- Royalty Recipients
- Honorarium Recipients
- Award/Prize Recipients
- Human/Research Subjects
- Performers/Entertainers

Claiming Tax Treaty Benefits

Tax treaty benefits are honored based on the availability of a valid tax treaty between the U.S. and the country of tax residence of the individual and the facts surrounding the individual's visa status, purpose and payment type/amount.

Who can claim a tax treaty on Form W-8BEN?

- Scholarship Stipend Recipients
- Post-Doctoral Fellows
- Royalty Recipients

To claim a tax treaty on Form W-8BEN for scholarship/fellowship income, recipients must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) and fully complete lines 9 & 10 on Form W-8BEN. Applicable tax treaty benefits are listed on page 2 of the University of Chicago version of IRS form W-8BEN.

To claim a tax treaty on Form W-8BEN for royalty income, recipients must have one of the following: Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or a Foreign Tax Identification Number (Foreign TIN) and fully complete lines 9 & 10 on Form W-8BEN.

Individuals providing service, receiving an honorarium or receiving a prize/award must claim a tax treaty on Form 8233. Individuals receiving an award/prize are not eligible for a tax treaty.

Payroll Services cannot advise individuals on how to complete the W-8BEN form. Please provide instructions for form W-8BEN when requesting this document if further clarification is needed.