

**Certificate of Foreign Status of Beneficial Owner  
For United States Tax Withholding**

**Stipends And Scholarship/Fellowship Payments**  
(Adapted for the University of Chicago use only)

**INSTRUCTIONS: Use this form only if you are a Nonresident Alien for tax purposes.**

**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 Type of beneficial owner:</b> <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Complex trust <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Grantor trust <input type="checkbox"/> International organization <input type="checkbox"/> Partnership <input type="checkbox"/> Private foundation <input type="checkbox"/> Simple trust <input type="checkbox"/> Tax-exempt organization	
<b>4</b> Permanent (foreign) 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 of Residence (do not abbreviate)
<b>5</b> U.S. Mailing address	
City or town, state, or province. Include postal code where appropriate.	Country of Citizenship (do not abbreviate)
<b>6</b> SSN or ITIN	STUDENT ID#

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

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

<b>a</b>	The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the U.S. and that country.
<b>b</b>	If required, the U.S. taxpayer identification number is stated on line 6.

**8 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article \_\_\_\_\_ of the treaty identified on line 7a 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:

**Complete an IRS Form 8233 , Exemption from Withholding on Compensation for the Independent Personal Services of Nonresident Alien.**

**Part III Certification**

**9** Under penalty 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:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner a U.S. person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or effectively connected but is not subject to tax under an income tax treaty, **and**
- 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.

<b>Sign Here</b> ▶	Signature of Beneficial Owner (or individual authorized for beneficial owner)	Date (MM-DD-YYYY)	Capacity in which acting
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## Who May Claim Treaty Benefits

### Individuals

An individual is entitled to benefits under an income tax treaty if he/she is a resident of a country with which the United States has an income tax treaty and meets all other requirements of the treaty.

### Scholarship and Fellowship Grants Recipients

A nonresident alien student (including a trainee or business apprentice) or researcher who receives scholarship or fellowship grant income may use Form W-8BEN-S to claim benefits under a tax treaty that apply to reduce or eliminate U.S. tax on such income.

### Nonresident Alien Student or Researcher who receives compensation for personal services

These individuals must submit an IRS Form 8233 to claim any benefits of a tax treaty that apply to such compensation if the compensation is included in, or is additional to, the individual's scholarship or fellowship grant income. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on income from a scholarship or fellowship grant. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for scholarship or fellowship grant income even after the recipient has otherwise become a U.S. resident alien for tax purposes. Thus, a student or researcher may continue to use Form W-8BEN-S to claim a tax treaty benefit if the withholding agent has otherwise indicated an intention to withhold on a scholarship or fellowship grant.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the Protocol to the U.S.-China treaty dated April 30, 1984, allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States.

## Special Instructions

### Completing lines 4 and 7a

Most tax treaties that contain an article exempting scholarship or fellowship grant income from taxation require that the recipient be a resident of the other treaty country at the time of, or immediately prior to, entry into the United States. Thus, a student or researcher may claim the exemption even if he or she no longer has a permanent address in the other treaty country after entry into the United States. If this is the case, you may provide a U.S. address on line 5 and still be eligible for the exemption if all other conditions required by the tax treaty are met. You must also identify on line 7a the tax treaty country of which you were a resident at the time of, or immediately prior to, your entry into the United States.

### Completing line 8

You must complete line 8 if you are a student or researcher claiming an exemption from taxation on your scholarship or fellowship grant income under a tax treaty. You must identify the applicable treaty article. Additionally, if you are a U.S. resident alien and are relying on an exception contained in the saving clause of a tax treaty to claim exemption from taxation on your scholarship or fellowship income, you must specify the article number (or location) in the tax treaty that contains the saving clause and its exceptions. Please check the appropriate treaty.

<u>Country of Residence</u>	<u>Code</u>	<u>Tax Treaty Article</u>	<u>Country of Residence</u>	<u>Code</u>	<u>Tax Treaty Article</u>
___ Bangladesh***	BG	21(2)	___ Morocco*	MO	18
___ China (People's Republic)***	CH	20(b)	___ Netherlands**	NL	22(2)
___ CIS (Comm. Ind. States)*	CIS	VI(1)	___ Norway*	NO	16(1)
___ Cyprus+	CY	21(1)	___ Philippines*	RP	22(1)
___ Czech Republic*	EZ	21(1)	___ Poland*	PL	18(1)
___ Egypt*	EG	23(1)	___ Portugal*	PO	23(1)
___ Estonia*	EN	20(1)	___ Romania*	RO	20(1)
___ France*	FR	21(1)	___ Russia*	RS	18
___ Germany***	GM	20(3)	___ Slovak Republic*	LO	21(1)
___ Iceland*	IC	19(1)	___ Slovenia*	SI	20(1)
___ Indonesia*	ID	19(1)	___ Spain*	SP	22(1)
___ Israel*	IS	24(1)	___ Thailand*	TH	22(1)
___ Kazakhstan*	KZ	19	___ Trinidad & Tobago*	TD	19(1)
___ Korea (Republic of)*	KS	21(1)	___ Tunisia*	TS	20
___ Latvia*	LG	20(1)	___ Ukraine*	UP	20
___ Lithuania*	LH	20(1)	___ Venezuela*	VE	21(1)

\*5 year treaty limit      \*\*3 year treaty limit      \*\*\*No specific time limit is defined in treaty  
 candidates for a degree are not allowed to claim the tax treaty exemption

+Residents of Cyprus who are NOT