## Form W-8BEN

(Rev. October 2021)

Department of the Treasury Internal Revenue Service

## Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

This form has been adapted for University of Chicago use only

For use by individuals. Entities must use Form W-8BEN-E.

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do No	T use this form if:			Instead, use Form:				
				W-8BEN-E				
	are a U.S. citizen or other U.S. person, including a resident alien individua							
• You	are a beneficial owner claiming that income is effectively connected with the	ne conduct of trade or busine	ss within the United States (d	other than personal services) W-8ECI				
• You	are a beneficial owner who is receiving compensation for personal service	s performed in the United Sta	ates	. 8233 or W-4				
• You	are a person acting as an intermediary			W-8IMY				
Note: If	you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction	with reciprocity), certain tax acco	ount information may be provide	d to your jurisdiction of residence.				
_								
	u a University of Chicago Student? If							
Have	ou ever been employed by the university of Chicago?	_ If yes, please provide da	ites of employment					
Par	Identification of Beneficial Owner (see inst	ructions)						
1	Name of individual who is the beneficial owner	·	2 Country of citizenship	)				
3	Permanent residence address (street, apt. or suite no., or rural	route). <b>Do not use a P.C</b>	). box or in-care-of add	ess.				
	City or town, state or province. Include postal code where appr	opriate	Cour					
	only of town, state of province. Include pootal code infore appr	opriato.	0041	,				
4	Mailing address (if different from above)							
	City or town, state or province. Include postal code where appr	opriate.	Cour	ntry				
- 5	U.S. taxpayer identification number (SSN or ITIN), if required (	see instructions)						
3	0.0. taxpayer identification frumber (0014 of 11114), if required (	see mandenons)						
6a	Foreign tax identifying number (see instructions)	6b Check if FTIN not le	egally required	П				
			-9, 4					
7	Reference number(s) (see instructions)	8 Date of birth (MM-D	D-YYYY) (see instruction	ns)				
Part		purposes only) (see						
9	I certify that the beneficial owner is a resident of		within	the meaning of the income tax				
40	treaty between the United States and that country.	\. The hereficial access:	alainain n 4h a massiainn a	f Autiala and management				
10	Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph  of the treaty identified on line 9 above to claim a% rate of withholding on (specify type of income):							
	of the treaty identified on fine	9 above to claim a	% rate or withholding on	(specify type of income).				
	Explain the additional conditions in the Article and paragraph the	he beneficial owner meets	s to be eligible for the rate	e of withholding:				
Part								
	nalties of perjury, I declare that I have examined the information on this form and to the best of my kr	•						
	he individual that is the beneficial owner (or am authorized to sign for the individual tha nument myself for chapter 4 purposes;	at is the beneficial owner) of all the	e income or proceeds to which th	is form relates or am using this form				
• The p	erson named on line 1 of this form is not a U.S. person;							
• This	orm relates to:							
. ,	come not effectively connected with the conduct of a trade or business in the United S							
	come effectively connected with the conduct of a trade or business in the United State	es but is not subject to tax under a	an applicable income tax treaty;					
	e partner's share of a partnership's effectively connected taxable income; or							
. ,	e partner's amount realized from the transfer of a partnership interest subject to withhou		vitro of the drive on the United Chates on	ad that account was as				
	rson named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if an oker transactions or barter exchanges, the beneficial owner is an exempt foreign pers	.,	xtreaty between the Officed States ar	id that country, and				
			eneficial owner or any withholding ac	gent that can disburse or make payments of				
theincon	ore, I authorize this form to be provided to any withholding agent that has control, receipt, or cus e of which I am the beneficial owner. <b>I agree that I will submit a new form within 30 days if any</b>	certification made on this form be	comes incorrect.	on that our dissurse of make payments of				
	I certify that I have the capacity to sign for the person	n identified on line 1 of this for	m.					
Sign	Here							
	,							
	Signature of beneficial owner (or individual auth	orized to sign for beneficial o	owner)	Date (MM-DD-YYYY)				
	Drint name of signar							
	Print name of signer							

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## **Who May Claim Treaty Benefits**

1. Scholarship and Fellowship Grants Recipients – Must have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

2. Individuals receiving Royalties – Must have a Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Foreign Tax Identification Number (Foreign TIN)

**Please note:** Individuals claiming a tax treaty for independent contractor services must complete tax treaty benefits on Form 8233. Tax treaty benefits will not be honored on the W8BEN form for services rendered.

## **Completing Part II:**

You must complete your country of residence on line 9. You must also identify and list the following information in item 10: applicable treaty article, appropriate percentage of withholding and the type of income you are receiving.

Scholarship and Fellowship	Income	Royalty and Intellectual Property Income							
Country of Residence	Treaty Article	Country of Residence	Treaty Article	Tax Rate	Country of Residence	Treaty Article	Tax Rate		
Bangladesh*	21(2)	Australia	12	5	Malta	12	10		
China (People's Rep)***	20(b)	Austria	12	0	Mexico	12	10		
CIS (Comm. Ind. States)*	VI(1)	Bangladesh	12	10	Morocco	12	10		
Cyprus^	21(1)	Barbados	12	5	Netherlands	13	0		
Czech Republic*	21(1)	Belgium	12	0	New Zealand	12	5		
Egypt*	23(1)	Bulgaria	12	5	Norway	10	0		
Estonia*	20(1)	Canada	XII	0	Pakistan	VIII	0		
France*	21(1)	China (People's Rep)	11	10	Philip[pines	13	15		
Germany***	20(3)	CIS (Comm. Ind. States	VII	0	Poland	13	10		
Iceland*	19(1)	Cyprus	14	0	Portugal	13	10		
Indonesia*	19(1)	Czech Republic	12	0	Romania	12	10		
Israel*	24(1)	Denmark	12	0	Russia	12	0		
Kazakhstan*	19	Egypt	13	15	Slovak Republic	12	0		
Korea (Republic of)*	21(1)	Estonia	12	10	Slovenia	12	5		
Latvia	20(1)	Finland	12	0	South Africa	12	0		
Lithuania*	20(1)	France	12	0	Spain	12	0		
Morocco*	18	Germany	12	0	Sri Lanka	12	10		
Netherlands**	22(2)	Greece	VII	0	Sweden	12	0		
Norway*	16(1)	Hungary	11	0	Switzerland	12	0		
Philippines*	22(1)	Iceland	12	0	Thailand	12	5		
Poland*	18(1)	India	12	15	Trinidad and Tobago	14	0		
Portugal*	23(1)	Indonesia	13	10	Tunisia	12	15		
Romania*	20(1)	Ireland	12	0	Turkey	12	10		
Russia*	18	Israel	14	10	Ukraine	12	10		
Slovak Republic*	21(1)	Italy	12	0	United Kingdom	12	0		
Slovenia*	22(1)	Jamaica	12	10	Venezuela	12	10		
Spain*	22(1)	Japan	12	0	All other countries		30		
Thailand*	22(1)	Kazakhstan	12	10					
Trinidad & Tobago*	19(1)	Korea (Republic of)	14	10					
Tunisia*	20	Latvia	12	10					
Ukraine*	20	Lithuania	12	10					
Venezuela*	21(1)	Luxembourg	VII	0					
* 5 year treaty limit									
** 3 year treaty limit									
*** No specific time limit									
^ Residents of Cyprus who are not									
candidates for a degree for not									
eligible									

Rev. January 2022