

# **Substitute W-9**

Legal Name	UMBER ENTERED BELOW (as recorded with the	
A ddraca		
Contact Phone Number ()		
Email Address		
we must have a U.S. Tax Identification Number or Social University of Oregon. (Although the information may be to collect and report additional information. Do not subm	or records or processing a payment. To conform to IRS al Security Number for ALL VENDORS and INDIVIDUAL similar to what is typically provided on an IRS W-9 Forn it an IRS W-9 form in lieu of this UO Substitute W-9 For to provide a U.S. Taxpayer Identification Number will retain the following information:	LS receiving payments from the m, UO is required by State of Oregon). The University is required to
FEDERA	AL I.D. NUMBER (also known as Employer Identif	ication Number)
	OR YOUR SOCIAL SECURITY NUME	BER (individuals)
Have You Ever Been An Employee At The Univer	sity of Oregon? Yes No Dates of Er	nployment
TYPE OF PAYEE: (CHECK THE FOLLOWING THA		
U.S. CITIZEN	, INDIVIDUAL	WOMAN OWNED
U.S. RESIDENT ALIEN	PARTNERSHIP	State Certified
FOREIGN ALIEN OR ENTITY	CORPORATION	Self Reported
(STOP! See reverse side. You must	Date of incorporation	MINORITY OWNED
complete an appropriate form W-8)	(LIMITED LIABILITY COMPANY)	State Certified
□ NON-PROFIT	electing to file as:	Self Reported
STATE	Individual (Sole Proprietor)	<b>EMERGING</b>
	Owner's name	SMALL BUSINESS
U OTHER	Owner's SSN	State Certified
	Partnership	Self Reported
Franctions		
Exemptions: Exempt payee code (if any)	(See reverse side)	
Exemption from FACTA reporting code (if any)		
Under penalties of perjury, I certify that:	•	
, , , , ,	spayer identification number (or I am waiting for a number to	be issued to me), and
·	(a) I am exempt from backup withholding, or (b) I have not	,.
	up withholding as a result of a failure to report all interest or	
3. I am a US citizen or other US person.		
4. The FACTA code(s) entered on this form (if any)	indicating that I am exempt from FACTA reporting is correct	t.
pecause you have failed to report all interest and dividends nterest paid, acquisition or abandonment of secured proper	ove if you have been notified by the IRS that you are current on your tax return. For real estate transactions, item 2 doe rty, cancellation of debt, contributions to an individual retirer you are not required to sign the Certification, but you must	s not apply. For mortgage ment arrangement (IRA),
SIGNATURE OF INDIVIDUAL OR COMPANY OF		

#### Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are generally not required to backup withhold on any payments you make if the payee is:

- 1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
- 2. The United States or any of its agencies or instrumentalities;
- 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, agencies, or instrumentalities;
- 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
- 5 A cornoration
- 6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
- 7. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 8 A real estate investment trust:
- 9. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 10. A common trust fund operated by a bank under section 584(a);
- 11. A financial institution;
- 12. A middleman known in the investment community as a nominee or custodian; or
- 13. A trust exempt from tax under section 664 or described in section 4947.

#### **FACTA Exempt Payee Code**

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G-A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J-A bank as defined in section 581

K-A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

### Foreign Individuals or Entities

The University of Oregon now requires a W-8 form for all foreign individuals or entities regardless of the type of payment. There are five different types of W-8 forms. The foreign alien or entity will need to determine which type of form applies to them; they will need to fill out the appropriate form; and they will need to mail the form to the department making the request.

A brief description of each form is listed below along with the links to the various W-8 forms and their instructions. Please refer to the instruction forms for specific details about each W-8 form.

W-8BEN:

Used only for individuals to claim foreign status or treaty benefits. It is also used by individuals to claim treaty benefits for royalty/passive income.

A U.S. tax identification number is required for exemption from tax withholding.

All fields in line 10 must be completed to claim exemption on Royalty payments.

W-8BEN-E: Used by foreign entities (non individuals) documenting foreign status, documenting chapter 4 status, or claiming treaty benefits.

W-8ECI: Used primarily by the payee or beneficial owner indicating that all the income that is listed on the form is effectively connected with the conduct of a trade or business within the United States.

• The type of income must be identified on Line 9 of the form to qualify for exemption. If it is not listed we are required to obtain from the entity a different type of W8 form.

A U.S. tax identification number is required for exemption from tax withholding.

W-8EXP: Used by the following entities to claim exemption from tax withholding - foreign governments, foreign tax exempt organization, foreign private foundation,

govt. of a U.S. possession, or foreign central bank of issue.

The entity must be claiming exemption under IRS code 115(2), 501 (c), 892, 895 or 1443(b). Otherwise they need to file a W-8BEN-E or

W-8IMY: Used by an intermediary, a withholding foreign partnership, a withholding foreign trust, or flow through entity.

Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.

Again, the entity type will determine which form will need to be complete.

http://www.irs.gov/pub/irs-pdf/fw8ben.pdf (Form W-8BEN) Note: Most individuals will fill out a W-8BEN

http://www.irs.gov/pub/irs-pdf/iw8ben.pdf (Instructions for W-8 BEN)

http://www.irs.gov/pub/irs-pdf/fw8bene.pdf http://www.irs.gov/pub/irs-pdf/iw8bene.pdf (Form W-8BEN-E) (Instructions for Form W-8BEN-E)

http://www.irs.gov/pub/irs-pdf/fw8eci.pdf (Form W-8ECI)

http://www.irs.gov/pub/irs-pdf/iw8eci.pdf (Instructions for Form W-8ECI)

http://www.irs.gov/pub/irs-pdf/fw8exp.pdf (Form W-8EXP) http://www.irs.gov/pub/irs-pdf/iw8exp.pdf (Instructions for Form W-8EXP)

(IIISTRUCTIONS TOLT ON THE W-OLAF)

http://www.irs.gov/pub/irs-pdf/fw8imy.pdf http://www.irs.gov/pub/irs-pdf/iw8imy.pdf (Instructions for Form W-8IMY)

## **Business Affairs Office**

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