

Guidelines for Form W-8BEN

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

The university requires that nonresident individuals submit a valid and complete [Form W-8BEN](#) for the approval of payments issued through Accounts Payable (AP) and the CU Marketplace. Line-by-line guidance is provided below to assist nonresidents in correctly completing the form. Additional information related to Form W-8BEN can be found in the [International Tax FAQ: W-8 Forms for Non-U.S. Individuals & Entities](#).

Fields marked with an asterisk (*) are required.

Line #	Line Description	Instructions
Part I: Identification of Beneficial Owner		
1 *	Name of individual	Enter your full name.
2 *	Country of citizenship	Enter your country of citizenship; if you are a citizen of both the U.S. and another country, submit Form W-9, instead.
3 *	Permanent residence address	Enter the country where you claim to be a resident for tax purposes. If you are not a tax resident in any country, your permanent residence is where you normally reside. This must be a non-U.S. address.
4	Mailing address	If your mailing address is different than your permanent address, enter it here. This may be a U.S. address or post office box.
5	U.S. taxpayer identification number	- If you have an SSN, it must be entered here; an SSN is required for any claim of treaty benefits in Part II. - If you do not have an SSN but have a valid and active ITIN, enter it here. - If you do not have either an SSN or ITIN, leave this line blank.
6	Foreign tax identifying number	For payments made to individuals by the University of Colorado, this line is not required; you may leave this line blank.
7	Reference number(s)	If you are the single owner of a disregarded entity that will receive payment from CU, you can enter the name of your company here.
8	Date of birth	Enter your date of birth.
Part II: Claim of Tax Treaty Benefits - If you will receive nonqualified scholarship/fellowship/stipend or royalty payments from CU and are eligible for reduced U.S. tax withholding under the terms of a tax treaty between the U.S. and your country of tax residence, complete Part II. See IRS Publication 901 U.S. Tax Treaties for additional information.		
9	Certification of Residency	Enter your country of tax residence for treaty purposes. Your country of tax residence must be consistent with the address entered on Line 3.
10	Special rates and conditions	- Enter article and paragraph number from the relevant treaty. - Enter rate of withholding offered by relevant treaty article and identify the specific type of income covered under the article (i.e. NQ scholarship, royalty, etc.). - Explain how you meet the additional conditions of the treaty article being claimed.
Part III: Certification		
	Certification to sign	Mark the checkbox if the signer is someone other than the individual named on line 1 and attach Power of Attorney authorizing the third-party signature.
*	Signature	Sign and date the form.
	Print name	Print signer's name.