

Michigan State University

W-8BEN-E Simplified Instructions-for Vendor Use

Step 1: Confirm that you are not precluded from using

Form W-8BEN-E: The W-8BEN-E is for entities only. Review the situations listed at the top of the Form under the header “Do NOT use this form if.” If any of these situations apply to you, please use the form indicated, instead of Form W-8BEN-E.

Step 2: Identify the “Beneficial Owner” of the Account in Part I

Line 1 (Name of Beneficial Owner): Enter the full name of the legal entity that is the “Beneficial Owner.” Please do not use any abbreviations other than those commonly used to indicate the type of entity (e.g., S.A., A.G., etc.).

Line 2 (Country of organization): Enter the name of the country in which the legal entity was created, organized, incorporated or governed. Please do not abbreviate the country name.

Line 3 (Disregarded Entity): This is typically not applicable to MSU vendors and is usually an item that may be skipped.

Line 4 (Entity Classification): Determine the classification of the legal entity based on U.S. tax principles and check one box.

Line 5 (FATCA Status): This is typically not applicable to MSU vendors and may be skipped.

Line 6 (Permanent Residence Address): Enter the Permanent Residence Address of the legal entity. Include the street name or rural route, apartment or suite number, and the country name (please do not abbreviate the country name), but do NOT use:

The permanent residence address of the entity is the address in the country where the entity claims to be a resident for purposes of that country’s income tax. If the entity does not have a tax residence in any country, the permanent residence address is where it maintains its principal office.

Line 7 (Mailing Address): Enter your mailing address if different from the Permanent Residence Address. Please do not abbreviate the country name.

Line 8 (U.S. TIN): If you have a U.S. taxpayer identification number (TIN), enter it on this line. A U.S. TIN is not required to receive a payment from MSU, but should be entered for potential tax reporting and treaty purposes.

Line 9a (GIIN): Not applicable. A legal entity is not required to have a GIIN, unless it is a reporting “Financial Institution,” a trustee of a trustee documented trust, a direct reporting NFFE or a sponsored direct reporting NFFE.

Line 9b (Foreign TIN): If you have a foreign taxpayer identification number, enter it on this line. A foreign TIN is not required to receive a payment from MSU, but should be entered for potential tax reporting and treaty purposes.

Line 10 (Reference numbers): This is typically not applicable to MSU vendors and may be skipped.

Part II - This is typically not applicable to MSU vendors and may be skipped.

Step 3: Claim of Tax Treaty Benefits

Line 14a An entity claiming a reduced rate of, or exemption from, withholding under an income tax treaty must enter the country where the entity identified on line 1 is a resident for income tax treaty purposes and check the box to certify that it is a resident of that country.

Line 14b An entity that is claiming a reduced rate of, or exemption from, withholding under an income tax treaty must check the box to certify that it:

- Derives the item of income for which the treaty benefit is claimed (this would typically be applicable to MSU vendors), and
- Meets the limitation on benefits (see below) provisions contained in the treaty, if any.

Limitation on Benefits (LOB) treaty provisions – if you are a resident of a foreign country that has entered into an income tax treaty with the U.S. that contains an LOB article you must complete one of the checkboxes in line 14b. This table [LOB Treaty Table](#) contains the IRS Table with the LOB treaty countries. The text of the applicable treaty should be reviewed in order to make a determination on the LOB test met and the ability to check the corresponding box. This link contains a current list of treaties in force [United States Income Tax Treaties - A to Z](#).

Line 15 would be used only if you are claiming treaty benefits that require that you meet conditions not covered by representations that you make in line 14. For the majority of MSU vendors, this would only be applicable if you are claiming treaty benefits on royalties when the treaty contains different withholding rates for different types of royalties. You can refer to this table to determine if this is applicable.

<https://www.irs.gov/pub/irs-pdf/p901.pdf>

Step 4: You may by-pass Parts IV through XXIX

Step 5: Execute the Form in Part XXX (Certification)

To execute the Form W-8BEN-E and attest to the correctness and completeness of the information and representations provided on the Form, an authorized individual must sign the form and provide all the required information in the spaces indicated in Part XXIX:

- Sign the form by hand – no digital signatures
- Print the name of the signer
- Enter the date on which the form is signed in a MM-DD-YYYY format
- Mark the box to certify that the signatory has capacity to sign for the entity identified on line 1 of the form

Please note that the completed form may not be faxed to MSU, it may, however, be scanned and e-mailed.

This communication is of a general nature and based on authorities that are subject to change. It is provided for information purposes only and is not intended and should not be relied upon as a substitute for professional tax advice.