

---

## What is the W-8BEN?

The [Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding form \(W-8BEN\)](#) is a required document for a foreign national to receive payment from the University of Florida. This form is used by a foreign national to establish both foreign beneficial ownership, and to claim income tax treaty benefits with respect to income other than compensation for personal services.

---

### The purpose of the W-8BEN is to:

- Establish that someone is not a U.S. person or lawful permanent resident. Claim that a Nonresident Alien (NRA) is the beneficial owner of the income for which Form W-8BEN is being provided.
- Claim a reduced rate of, or exemption from withholding, as a resident of a foreign country with which the United States has an income tax treaty.

### Submit the W-8BEN to Payroll & Tax Services for the following types of payments:

- Royalties
- Scholarships
- Honorariums
- Foreign vendors
- Prizes and Awards
- Payments to Artists, Entertainers and Athletes
- Foreign Research Participants

### Do not use the W-8BEN:

- To claim exemption from withholding on either dependent or independent personal services (employment compensation) performed in the United States. (Use Form 8233.)

The W8-BEN is the certificate of foreign status for all types of income except for income from dependent or independent personal services—that is Form 8233.

### Length of validity of the W-8BEN:

With a Taxpayer Identification Number (TIN), it is effective indefinitely or until the information provided changes as UF reports on Form 1042-S at least one payment annually to the entity who provided the form. Without a TIN, the W-8BEN is in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year. Should a change in circumstances make any information on the form incorrect, it should be replaced prior to making the next payment.

### Instructions for the W-8BEN Form:

The IRS provides a detailed [instruction document](#) for the W-8BEN form. Please refer to the IRS official instruction guide for definitions, general and specific instructions regarding the W-8BEN.