

February 10, 2015

To: Foreign Vendor

From: North Carolina State University Controller's Office

Subject: W-8 Series Request for Existing Foreign Vendors

As a result of the Foreign Account Tax Compliance Act (FATCA), the IRS has revised all W-8 series forms and created two separate forms from the W-8BEN. The W-8BEN form is now only for individuals while the new W-8BEN-E form is for foreign entities. These forms are used to certify foreign status as well as claiming tax treaty benefits for passive income (i.e. royalty payment, scholarship/fellowship/grant income, software license).

Due to the complexity of the W-8BEN-E form, the following are some guidelines to assist in completing the required forms:

Part I – complete sections 1-9b, Section III (if applicable) and sign in Part XXIX.

For Part 1, Section 5, we have listed below the Chapter 4 Status that would mostly likely apply (you will find these on the right side in Section 5):

- Second box - Foreign government, government of a U.S. possession, or foreign central bank of issue
- Third box – International organization
- Ten box – 501(c) organization
- Eleventh box – Nonprofit organization
- Twelfth box – Public traded NFFE or NFFE affiliate of a publicly traded corporation (Corporation)
- Fourteenth box – Active NFFE (Corporation/Partnership)
- Fifteenth box-Passive NFFE

Please check the appropriate box and follow the directions for that box certifying your entity's applicable Chapter 4 status.

The above is only a suggestion; please choose the category that is most appropriate for the entity named in Section 1.

Thank you,

***Dwaine Cook***

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