

PRESENTED AT

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Nonresident Alien Tax Issues – Digging Deeper

Handouts

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Payments to Foreign Entities <i>Old code / New code</i>		
Type of Recipient	How to Tax	How to Report
Foreign Entity Receiving Payment for Goods	No Tax Withholding; Taxes Handled Through Import Duties	No Reporting
Foreign Corporation 15 Foreign Partnership 08	If Effectively Connected Income Form W-8ECI US-Issued EIN or ITIN No Tax Withholding	Form 1042-S Exemption Code = 01
Foreign Government 19 International Organization 19 Foreign Exempt Org 20	IF International/Exempt Organization Form W-8EXP US-Issued EIN or ITIN	Form 1042-S Exemption Code = 02
Foreign Corporation 15 Foreign Partnership 08 Foreign Trust 10 Foreign Private Foundation 18 Foreign Performer/Agent 22 Foreign Estate 17	If Tax Treaty Exempt Form W-8BEN-E US-Issued EIN/ITIN/Foreign Tax ID No Tax Withholding	Form 1042-S Exemption Code = 04
Foreign Entity	30 percent	Form 1042-S Exemption Code = 00 Tax Withholding Shown

Form **W-8BEN-E**

(Rev. April 2016)

Department of the Treasury
Internal Revenue Service

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

Use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary W-8IMY

Instead use Form:

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner

Roy Alty of Roma

2 Country of incorporation or organization

Italy

Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

☐ Simple trust

☐ Grantor trust

☒ Corporation

☐ Complex trust

☐ Disregarded entity

☐ Estate

☐ Partnership

☐ Government

☐ Central Bank of Issue

☐ Tax-exempt organization

☐ Private foundation

☐ International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.

☐ Yes

☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

☐ Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed compliant FFI)

☐ Nonreporting IGA FFI. Complete Part XII.

☐ Foreign government, government of a U.S. possession, or foreign

participating FFI, or exempt beneficial owner).

central bank of issue. Complete Part XIII.

- | | |
|--|--|
| <input type="checkbox"/> Participating FFI. | <input type="checkbox"/> International organization. Complete Part XIV. |
| <input type="checkbox"/> Reporting Model 1 FFI. | <input type="checkbox"/> Exempt retirement plans. Complete Part XV. |
| <input type="checkbox"/> Reporting Model 2 FFI. | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part X |
| <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. | <input type="checkbox"/> Territory financial institution. Complete Part XVII. |
| <input type="checkbox"/> Sponsored FFI. Complete Part IV. | <input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII. |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. | <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. |
| <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. |
| <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. | <input type="checkbox"/> 501(c) organization. Complete Part XXI. |
| <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. | <input type="checkbox"/> Nonprofit organization. Complete Part XXII. |
| <input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX. | <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. |
| <input type="checkbox"/> Owner-documented FFI. Complete Part X. | <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. |
| <input type="checkbox"/> Restricted distributor. Complete Part XI. | <input type="checkbox"/> Active NFFE. Complete Part XXV. |
| | <input type="checkbox"/> Passive NFFE. Complete Part XXVI. |
| | <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. |
| | <input type="checkbox"/> Direct reporting NFFE. |
| | <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. |
| | <input type="checkbox"/> Account that is not a financial account. |

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address)

14 via Vittorio, Piano 2 eme

City or town, state or province. Include postal code where appropriate.

98UY56T Rome

Country

Italy

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

8 U.S. taxpayer identification number (TIN), if required

9 GIIN

b Foreign TIN

77656T456

10 Reference number (if provided by agency)

Note: Please complete remainder of the form including signing the form in Part XXX.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

Form **W-8BEN-E** (Rev. 4-20

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Title search: Nonresident Alien Tax Issues--Digging Deeper

Also available as part of the eCourse

[2016 Higher Education Taxation eConference](#)

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