



The Ohio State University now requires a W-8 form for all foreign entities. The foreign entity will need to determine which type of form applies to them. They will need to fill out the appropriate form and return to the OSU contact, along with the other necessary forms.

The links for the W-8 forms are as follows:

A beneficial owner solely claiming foreign status or treaty benefits

Individuals:

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN)

<http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions for Form W-8BEN)

Entities

<http://www.irs.gov/pub/irs-pdf/fw8bene.pdf> (Form W-8BEN-E)

Entity claiming that income is effectively connected with the conduct of a trade or business in the U.S.

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI)

<http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions for Form W-8ECI)

A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP)

<http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions for W-8EXP)

A foreign intermediary, a foreign partnership, a foreign simple trust, or a foreign grantor trust

<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY)

<http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions for W-8IMY)

Questions for IRS: <http://www.irs.gov/uac/Navigate-IRSGov>