Foreign Entity Information Request

SE	ECTION 1: BUSINESS ACTIVITY			
	epartmental Contact Vendor Numberdor Name:	er _		
Th	e vendor will be receiving payments for the following activities (please select all that apply):			
] [[] Equipment rental [] Software licen Location where rented equipment was used: [] Support and m	 Patent royalty Copyright royalty - (film, music, artwork, etc.) Software license purchase - GO to section 2 Support and maintenance - GO to section 3 Other: Please describe: 		
	Unless otherwise directed abov	e, plea	se <u>GO</u> to	section 4
SE	ECTION 2: SOFTWARE LICENSES			
1.	What is the name of the software?			
2.	Where will the software be used? (i.e. at WU, in the US, abroad, etc)			
3.	Will this software be downloaded onto a Washington University server or computer? If no, where is the server that houses the software located?	[] Yes [] No
4.	What is the term of the software license? From: To: If you marked 'Indefinite', then leave the remaining questions blank and GO to section 4.	[_ [] Indefinite	
5.	Does this software license strictly provide you access to an online database owned and maintained by the vendor? If you marked 'Yes', then leave the remaining questions blank and GO to section 4.]] Yes[] No
	ease review and retain for your records the user license agreement associated to the sofe e following questions:	tware I	icense, th	en answer
6.	Does the license agreement provide WU the right to make copies of the computer program for purposes of distribution to the public by sale, rental, lease, or lending?	r [] Yes [] No
7.	Does the license agreement provide WU the right to copy or alter the source code of the computer program (ex. to prepare a derivative computer program)?]] Yes [] No
8.	Does the license agreement provide WU the right to make a public performance or to publical display the computer program?	у [] Yes [] No
			<u>GO</u> to	section 4
SE	ECTION 3: SUPPORT AND MAINTENANCE CONTRACTS			
1.	What kind of property is the maintenance contract related to (i.e. lab equipment, software, etc)	?		
(a)	Are all maintenance and support services provided over the telephone and internet? If no, when and how often do vendor representatives provide on-site services? What type of services are provided on-site?] Yes [
) What period does the current maintenance contract cover? From:	To:		
		-	GO to	section 4

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SECTION 4: SUBSTITUTE FORM W-8BEN-E - CERTIFICATE OF FOR	REIGN STATUS OF BENEFICIAL OWNER				
Part I: Identification of Beneficial Owner					
Name of beneficial owner	Chapter 3 status				
Name of disregarded entity	[] Corporation [] Estate				
receiving the payment (if any)	[] Disregarded entity [] Government				
Country of incorporation	[] Partnership [] Central Bank of Issue				
Permament Residence Address 1	[] Simple Trust [] Tax-exempt organization				
Permament Residence Address 2	[] Grantor Trust [] Private foundation				
City, Province, Postal Code	[] Complex Trust [] International Organization				
Country					
Mailing Address (if different)	If you entered disregarded entity, partnership, simple				
City, Province, Postal Code	trust, or grantor trust above, is the entity a hybrid				
Country	making a treaty claim? [] Yes [] No				
Taxpayer Identification Number	If 'yes", Complete Part II.				
[] US TIN [] Foreign TIN [] GIIN					
Part II: Claim of Tax Treaty Benefits					
1. I certify that the beneficial owner is a resident of	within the meaning of the income tax treaty				
between the United States and that country.					
2. [] The beneficial owner derives the item (or items) of income for w					
meets the requirements of the treaty provision dealing with limit					
on benefits provisions that may be included in an applicable tax [] Government					
• •	[] Company with an item of income that mosts				
[] Tax exempt pension trust or pension fund	[] Company with an item of income that meets				
Other tax exempt organization	active trade or business test				
[] Publicly traded corporation	[] Favorably discretionary determination by the				
[] Subsidiary of a publicly traded corporation	U.S. competent authority received.				
[] Company that meets the ownership and base erosion test	Other (specify Article and paragraph):				
3. Special rates and conditions: The beneficial owner is claiming the pro-					
the treaty identified on line 1 above to claim a % rate of withholding on (specify type of income):					
Explain the additional conditions in the Article the beneficial owner m	eets to be eligible for the rate of withholding:				
Part III: Certification					
Under penalties of perjury, I declare that I have examined the information on this	s form and to the best of my knowledge and belief it is true.				
correct, and complete. I further certify under penalties of perjury that (Please s					
(1) The entity identified in part I of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter					
4 purposes, or is a merchant submitting this form for purposes of section 6050W;					
(2) The entity identified in Part I of this form is not a U.S. Person; (3) The income to which this form relates is					
(a) not effectively connected with the conduct of a trade or business in the United states,					
(b) effectively connected but is not subject to tax under an applicable income tax trea(c) the partner's share of a partnership's effectively connected income; and	ty, or				
(4) For broker transactions or barter exchanges, the beneficial owner is an exempt foreign					
Furthermore, I authorize this form to be provided to any withholding agent that has contribeneficial owner or any withholding agent that can disburse or make payments of the inc					
, , , , , , , , , , , , , , , , , , , ,	· '				
The IRS does not require your consent to any provisions of this document status as a non-US person, establish your chapter 4 status (if required), an					
Signature of beneficial owner	Date				
[] I certify that I have the capicity to sign for the entity identified	in part I of this form.				

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INSTRUCTIONS AND DEFINITIONS

Section 1: Business Activity - to be completed by department

Purchase of goods - such as office supplies, lab or medical supplies, books, journals, equipment, etc.

Services - such as lab/medical services, equipment repair, consulting fees, speaker fees, transcription services, legal/professional fees, computer programing, etc.

Section 2: Software Licenses - to be completed by department and/or vendor

Question 3: Software transactions can take many different forms - one of which is "software as a service". This typically occurs when a user simply accesses a vendor's software via user name and password to website. In this type of transaction there will be no copies of the software program downloaded onto a WU computer or server. In these transactions, it is important that you provide the location of the server that houses the vendor's software so we can ensure proper taxation and reporting of the transaction, if applicable.

Question 4: License term: A software license may be useable for a limited period of time (i.e. 1 year, 2 years, 5 years, etc) or it may be useable for an indefinite length of time. If there is no end date specified, this may be called a "perpetual" license. Please indicate the term length of the license in the space provided.

Questions 6 through 8: Copyright rights: The answers to these questions can be found in the user license agreement for the software license. Please review the agreement, then answer questions 6 through 8. If you cannot determine the answers based on the agreement, please contact the vendor to confirm the rights provided under the agreement.

Important Note: The department is required to retain a copy of the user license agreement in their records. Upon audit inspection, the department may be asked to provide a copy of the agreement to support the classification of the transaction.

Section 3: Support and Maintenance Contracts - to be completed by department and/or vendor

Support and Maintenance Contracts - exist between the University and a vendor to provide assistance with day to day issues, troubleshooting, or fixing bugs withhin a piece of equipment or software. This may or may not include small changes to the source code of the software. This may also include coverage for small updates and upgrades to the equipment or software. These services can be provided over the phone and internet, in person by a representative from the vendor, or a combination of both.

Section 4: Substitute Form W-8BEN-E - to be completed by vendor

The form W-8BEN-E is used for two distinct purposes: (1) to certify an entity's status as a foreign entity not subject to US tax (Part I) and (2) to claim tax treaty benefits on transactions that are subject to US tax (Part II).

Part I: Identification of Beneficial Owner

Beneficial owner - the person or entity that is required under US tax law to report the income on a tax return. This is usually the vendor; however, a person or entity is not a beneficial owner if the income is received as an agent, custodian, or if the income passes through the entity up to a parent company. The final owner of the income should be entered as the name of the beneficial owner.

Chapter 3 Status - identifies how the entity is classified under US tax law. Please choose the applicable entity type. The default classification is corporation, unless the entity is recognized as a different type by the US taxing authority.

Hybrid entity - This is a rare circumstance. A hybrid entity is an entity that is treated as fiscally transparent (or as a passthrough that is not the beneficial owner of income) for purposes of declaring a status under the Internal Revenue Code, but is not treated as fiscally transparent under the laws of a country with which the United States has an income tax treaty. Please refer to the W-8BEN-E instructions at www.irs.gov for more detailed information regarding this type of entity.

Part II: Claim of Tax Treaty Benefits

All transactions with foreign vendors that are subject to US tax are subject to 30% withholding unless a treaty benefit applies. To claim a treaty benefit, the vendor must provide a Taxpayer Identification Number in Part I and complete Part II. If the vendor is receiving taxable US sourced income, the vendor <u>must</u> provide a complete and valid treaty claim in order to be eligible to receive treaty benefits to reduce the tax withholding rate to a rate lower than the required 30%.

Question 1: Enter the name of the country under whose laws you are organized.

Question 2: Most tax treaties contain articles limiting the types of entities that can claim treaty benefits. Please see Tax Treaty Table 4 at www.irs.gov for a list of treaties that contain this limitation on benefits article. Please consult the form W-8BEN-E instructions for more detailed descriptions of the limitation on benefits tests. The most common limitations are the base erosion and ownership test or the active trade/business test. However, these are not the only options, so please consult your tax advisor if you are unsure. If the income tax treaty under which the vendor is claiming treaty benefits includes a limitation on benefits article, the vendor must check the type of provision that the vendor meets to be eligible to claim treaty benefits.

Question 3: Most tax treaty articles include additional conditions that must be met in order to qualify for treaty benefits. Question 3 is where you must state that these additional conditions have been met. For example, most business profits articles require that the entity claiming treaty benefits not have permanent establishment in the US. Additionally, entities claiming treaty benefits on royalties when the treaty contains different rates of withholding for different types of royalties should use question 3 to indicate which type of royalty applies to the transaction. For additional detail, please consult the form W-8BEN-E instructions available at www.irs.gov. Question 3 must be completed when the entity is required to meet additional conditions to claim treaty benefits.