

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

(Rev. October 2021)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.

► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

**Instead, use Form:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Note:** If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>		
City or town, state or province. Include postal code where appropriate.		Country
<b>4</b> Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		
<b>6a</b> Foreign tax identifying number (see instructions)	<b>6b</b> Check if FTIN not legally required . . . . . <input type="checkbox"/>	
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

**9** 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.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_.

Explain the additional conditions in the Article and paragraph the beneficial owner meets 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 form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
  - (a) income not effectively connected with the conduct of a trade or business in the United States;
  - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
  - (c) the partner's share of a partnership's effectively connected taxable income; or
  - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here**  I certify that I have the capacity to sign for the person identified on line 1 of this form.

_____ Signature of beneficial owner (or individual authorized to sign for beneficial owner)	_____ Date (MM-DD-YYYY)
_____ Print name of signer	

Questions about the form? Please email [internationaltax@kennesaw.edu](mailto:internationaltax@kennesaw.edu)

### FOREIGN NATIONAL INFORMATION FORM (FNIF)

This form is a required for determining tax status and tax withholding or exemption. In order to receive any form of payment, this Foreign National Information form and W-8BEN (<https://www.irs.gov/forms-pubs/about-form-w-8-ben>) must be completed.

All applicable questions below must be answered.  
Permanent Residents (permanent card holders) and naturalized U.S. citizens do not need to complete this form.

**Please provide a copy of the following documents with this form:**  
**(1) Passport (2) Visa (3) I-94 Arrival/Departure Form (4) I-20, DS2019, or I-797**

### SECTION I – GENERAL INFORMATION

Last or Surname Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle: \_\_\_\_\_

Social Security Number: (if applicable) \_\_\_\_\_ KSU ID #: (if applicable) \_\_\_\_\_

U.S. Local Address: (if applicable)

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State      \_\_\_\_\_  
Zip Code

Foreign Residence Address:

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
City      \_\_\_\_\_  
Postal Code

\_\_\_\_\_  
Province/Region      \_\_\_\_\_  
Foreign Country

### SECTION II – CURRENT VISA, PASSPORT AND VISIT INFORMATION

Country of Citizenship: \_\_\_\_\_ Country that Issued Passport: \_\_\_\_\_

Passport #: \_\_\_\_\_ Passport Expiration Date: \_\_\_\_\_

Visa #: \_\_\_\_\_

Have you ever had another immigration status or previous visits to the U.S.?     Yes - If yes, see Page 3  
 No

Current Immigration Status:

- |  |                                   |                          |   |
|--|-----------------------------------|--------------------------|---|
| <input type="radio"/> Permanent Resident           | <input type="radio"/> F-1 Student | <input type="radio"/> TN | <input type="radio"/> H-1B Temporary Employee                 |
| <input type="radio"/> J-1 Exchange Visitor         | <input type="radio"/> B-1         | <input type="radio"/> WB | <input type="radio"/> J-2 Spouse or Child of Exchange Visitor |
| <input type="radio"/> Canadian Walk-Over (No VISA) | <input type="radio"/> B-2         | <input type="radio"/> WT | <input type="radio"/> Other _____                             |

If Immigration Status is J-1, what is the Subtype?

- |  |                                   |  |
|--|-----------------------------------|--|
| <input type="radio"/> Studying in a Degree Program | <input type="radio"/> Professor   | <input type="radio"/> Research Scholar |
| <input type="radio"/> Short Term Scholar           | <input type="radio"/> Other _____ |  |

What is the Actual Primary Activity of the visit?

- |   |  |   |
|---|--|---|
| <input type="radio"/> 01 Studying in a Degree Program     | <input type="radio"/> 05 Observing           | <input type="radio"/> 09 Demonstrating Special Skills |
| <input type="radio"/> 02 Studying in a Non-Degree Program | <input type="radio"/> 06 Consulting          | <input type="radio"/> 10 Clinical Activities          |
| <input type="radio"/> 03 Teaching                         | <input type="radio"/> 07 Conducting Research | <input type="radio"/> 11 Temporary Employment         |
| <input type="radio"/> 04 Lecturing                        | <input type="radio"/> 08 Training            | <input type="radio"/> 12 Here with Spouse             |

What is the ACTUAL DATE you entered the United States for the first time? \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ Visa Type: \_\_\_\_\_  
(month / day / year)

What is the START DATE of your current immigration status as indicated on your current I-20, DS2019, I-797, I-94? \_\_\_\_/\_\_\_\_/\_\_\_\_  
(month / day / year)

What is the projected END DATE your current immigration status (i.e. end date of I-20, DS2019, I-94)? \_\_\_\_/\_\_\_\_/\_\_\_\_  
(month / day / year)

Type of Work and/or Department: (example: Grad Teaching Assistant for Math Department) \_\_\_\_\_  
\_\_\_\_\_

Type of student:       Undergraduate    Master's Degree    Doctoral Degree    Other \_\_\_\_\_

Married    Yes    No   Spouse living or working in USA    Living    Working    Both   Spouse immigration status? \_\_\_\_\_

For Consultant/Self Employed Individuals:

Do you/will you have an office (fixed base) in the U.S.?    Yes    No   If yes, how many days in this tax year did/will you have office (fixed base)? \_\_\_\_\_

What country did you live in immediately prior to this visit to the U.S. if different from your foreign residence? \_\_\_\_\_

Did you pay taxes in the country stated above?    Yes   If yes, list the start date and end date of tax residency? \_\_\_\_\_  
 No

<b>SECTION III - CERTIFICATION</b>
------------------------------------

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on this form I must notify the Payroll Office in writing. I understand this form is a requirement for determining tax status, tax withholding or exemption.

\_\_\_\_\_  
Signature Date

Print Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Local Phone Number: \_\_\_\_\_

**SECTION IV – U.S. VISA IMMIGRATION ACTIVITY**

Please list any U.S. VISA immigration visits in the last three years and ALL F, J, M or Q Visas since 01/01/1985 (Note: F & J students do not need to list short vacations or visits home). Must be completed if applicable. Please attach separate sheet, if necessary.

Date of Entry (month/day/year)	Date of Exit (month/day/year)	Visa Immigration Status	J-1 Subtype	Primary Activity	Have you taken any Tax Treaty benefits?
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO
					<input type="checkbox"/> YES <input type="checkbox"/> NO

Signature

Date



**KENNESAW STATE**  
**UNIVERSITY**  
OFFICE OF FISCAL SERVICES

**Honoraria Eligibility Certification**  
**Tax Year Ending December 31, 20\_\_**

Name \_\_\_\_\_ SSN/ITIN \_\_\_\_\_

I, \_\_\_\_\_ arrived in the United States bearing a B-1/B-2 visa, traveling under the Visa Waiver Program (VWP), or exempt from documentary requirements for entering the United States. I will perform the following academic services:

\_\_\_\_\_  
\_\_\_\_\_

I hereby certify to the following facts:

1. The services conducted are for the benefit of Kennesaw State University.
2. The activities at this institution will last no more than nine (9) days.
3. I have not accepted honoraria payments (including incidental expenses in the case of a B-2 visitor) from more than five (5) institutions or organizations in the past six (6) months.

Signed under penalties of perjury:

Signature \_\_\_\_\_

Date Signed \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_