



## **Instructions for Substitute Form W-8BEN-E-BC Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)**

---

Section references are to the Internal Revenue Code unless otherwise noted.

### **Who Can Use This Form**

This form can be used by a foreign entity to document its foreign status for payment made by Boston College for foreign source income (income that is not subject to U.S. reporting and taxation). For example, services entirely performed in a foreign country (not in the U.S.) are generally considered foreign source income.

DO NOT use this Substitute Form W-8BEN-E-BC if:

- You are an entity and payment is subject to U.S. tax and reporting (i.e. payment is for service performed in the U.S. etc.). Instead, use IRS Form W-8BEN-E Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities).
- You are a nonresident alien individual. Instead, provide form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals).
- You are acting as an intermediary (that is, acting not for your own account, but for the account of others as an agent, nominee, or custodian). Instead, provide Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for U.S. Tax Withholding.
- You are receiving income that is effectively connected with the conduct of a trade or business in the United States, unless it is allocable to you through a partnership. Instead, provide Form W-8ECI, Certificate of Foreign Person's Claim That Income is Effectively Connected with the Conduct of at Trade or Business in the United States.
- You are a foreign partnership or a foreign grantor trust providing documentation for purposes of section 1446. Instead, provide Form W-8IMY and accompanying documentation.

**Where to send Substitute Form W-8BEN-E-BC.** Do not send Substitute Form W-8BEN-E-BC to the IRS. Scan and e-mail this form to [acctpay@bc.edu](mailto:acctpay@bc.edu), or fax to Boston College Accounts Payable, 617-552-0661.

Mailing Address: Boston College - Accounts Payable  
129 Lake Street, Room 200  
140 Commonwealth Avenue  
Chestnut Hill, MA 02467  
U.S.A.

**When to provide Substitute Form W-8BEN-E-BC to the withholding agent (Boston College).** Send this form to Boston College *BEFORE* payment is made to you to avoid unnecessary withholding on your payment.

**Change in circumstances.** If a change in circumstances makes any information on the Form W-8BEN-E-BC you have submitted incorrect, you must notify Boston College within 30 days of the change in circumstances and you must file a new Form W-8BEN-E-BC.

**Expiration of Form W-8BEN-E-BC.** Generally, Form W-8BEN-E-BC will remain valid for purposes of both chapters 3 and 4 for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8BEN-E-BC signed on September 30, 2015 remains valid through December 31, 2018.

### **Definitions**

**Beneficial Owner.** The beneficial owner of income is generally the entity that enjoys the possession and/or benefits of ownership (such as receipt of income) of an asset even though its ownership (title) is in the name of another entity (called a 'nominee' or 'registered owner'), who may be an agent, custodian, or a trustee.

**Chapter 3.** Chapter 3 means Chapter 3 of the Internal Revenue Code (Withholding of Tax on Nonresident Aliens and Foreign Corporations). Chapter 3 contains sections 1441 through 1464.

**Chapter 4.** Chapter 4 means Chapter 4 of the Internal Revenue Code. Chapter 4 contains sections 1471 through 1474.

**Disregarded Entity.** A business entity that has a single owner and is not a corporation under Regulations section 301.77014-2(b) is disregarded as an entity separate from its owner.

**Foreign Person.** A foreign person includes a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person that is not a U.S. person.

**Payee.** A payee is generally a person to whom a payment is made, regardless of whether such person is the beneficial owner.

**U.S. Person.** A U.S. person is defined in section 7701(a) (30) and includes domestic partnerships, corporations, and trusts.

**Withholding Agent.** Any person, U.S. or foreign, that has control, receipt, custody, disposal, or payment of U.S. source FDAP (Fixed, Determinable, Annual, or Periodic) income subject to chapter 3 or 4 withholding is a withholding agent.

## Identification of Beneficial Owner (Entity)

**Line 1.** Enter the organization name of the beneficial owner of the income. If you are a disregarded entity or branch, do not enter the business name of the disregarded entity or branch here. Instead, enter the legal name of the entity that owns the disregarded entity (looking through multiple disregarded entities if applicable) or maintains the branch. Complete the form providing the relevant information for the entity that owns or maintains the disregarded entity or branch.

**Line 2.** If you are a corporation, enter your country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organized, or governed.

**Line 3.** If you are a disregarded entity, insert the entity name here. This will notify the withholding agent (Boston College) that you are a disregarded entity receiving a payment.

**Line 4.** Check the one box that applies. By checking a box, you are representing that you qualify for the classification indicated. You must check the box that represents your classification (for example, corporation, tax exempt organization, estate, etc.) under U.S. tax principles (not under the law of the treaty country).

If the entity is a partnership, simple or grantor trust, provide a Form W-8IMY.

**Line 5.** Enter the permanent residence address of the entity identified in line 1. Your permanent residence address is the address in the country where the entity claims to be a resident for purposes of that country's income tax. Do not show the address of a financial institution (unless you are a financial institution providing your own address), a post office box, or an address used solely for mailing purposes unless it is the only address used by the entity and such address appears in the entity's organizational documents (i.e., your registered address). If you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.

**Line 6.** Enter your mailing address only if it is different from the address you show on line 5.

## Certification

Substitute Form W-8BEN-E-BC must be signed and dated by an authorized representative or officer of the beneficial owner. An authorized representative or officer must check the box to certify that you have the legal capacity to sign for the entity identified on line 1 that is the beneficial owner of the income. If Substitute Form W-8BEN-E-BC is completed by an agent acting under a duly authorized power of attorney, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form. Form 2848, Power of Attorney and Declaration of Representative, may be used for this purpose. The agent, as well as the beneficial owner, payee, or account holder (as applicable), may incur liability for the penalties provided for an erroneous, false, or fraudulent form. By signing this Substitute Form W-8BEN-E-BC, the authorized representative, officer, or agent of the entity also agrees to provide a new form within 30 days following a change in circumstances affecting the correctness of the form.

**Broker transactions or barter exchanges.** Income from transactions with a broker or a barter exchange is subject to reporting rules and backup withholding unless Form W-8BEN-E or this Substitute Form W-8BEN-E-BC is filed to notify the broker or barter exchange that you are an exempt foreign person. See certification described in the fourth bullet point of section II of the form.

You are an exempt foreign person for a calendar year in which:

- You are a foreign corporation, partnership, estate, or trust; and
- You are neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

This definition is needed for purposes of the certification (penalty of perjury statement). We do not engage in broker transactions but must provide this information to you for completeness.



Substitute Form W-8BEN-E-BC
Certificate of Status of Beneficial Owner for United States
Tax Withholding and Reporting (Entities)

For use by Foreign ENTITIES to be paid for foreign source income (see instructions).
Non-resident alien individuals must use IRS Form W-8BEN.

Send this form to Boston College Accounts Payable: Scan and e-mail to acctpay@bc.edu, or fax to 617-552-0661.
Do NOT send this form to the IRS.

I. Identification of Beneficial Owner (Entity)

1. Name of organization that is the beneficial owner
2. Country of incorporation or organization
3. Name of disregarded entity receiving the payment (if applicable)
4. Chapter 3 Status (entity type) (Must check one box only)
Corporation, Government, Private foundation, Estate, Central Bank of Issue, Tax-exempt organization, Complex trust

5. Permanent residence address (Do not use a P.O. Box or in-care-of address)
Street or Rural Route, City or Town, State or Province, Apt. or Suite #, Country, Postal Code (if applicable)

6. Mailing address (if different from above)
Street or Rural Route, City or Town, State or Province, Apt. or Suite #, Country, Postal Code (if applicable)

II. 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:
The entity identified on line 1 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,
The entity identified on line 1 of this form is not a U.S. person,
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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here

Signature of individual authorized to sign for beneficial owner, Print name, Date (MM/DD/YYYY), Title of individual authorized to sign, Email address

I certify that I have the capacity to sign for the entity identified on line 1 of this form.