# IRS Form W-8BEN

If you pass the Substantial Presence Test (SPT) and are a resident alien for tax purposes, you do not have to submit a form W-8BEN.

## PART I. IDENTIFICATION OF BENEFICIAL OWNER

1. **Name of individual who is the beneficial owner:** Enter your full name.
2. **Country of citizenship:** Self-explanatory. This should match the passport you use with your tax documents.
3. **Permanent residence address:** This should match the country for which you are claiming any tax treaty benefit, if applicable.
4. Mailing address: If you are currently in the U.S., enter your U.S. mailing address. If you no longer live in the U.S., then enter your mailing address outside the U.S., if different from your permanent address.
5. **U.S. taxpayer identification (SSN or ITIN), if required:** Enter your SSN or ITIN if you have one. You must enter this information if you are claiming tax treaty benefits.
6. **Foreign tax identifying number (see instructions):** leave blank
7. **Reference number(s):** leave blank
8. **Date of birth:** leave blank

## PART II. CLAIM OF TAX TREATY BENEFITS

Skip this section if you cannot claim a tax treaty benefit. Go to Part III.

You can find your tax treaty information by following the directions for the UH Form WH-1.

1. **I certify that the beneficial owner is a resident of...**: Enter the country for which you are claiming a tax treaty benefit.
2. **Special rates and conditions:** Enter the treaty article in the first blank, the rate of withholding in the second blank (usually 0% for scholarships). Enter “scholarship” in the third blank. In the fourth blank, you may enter “student.”

## PART III. CERTIFICATION

Sign, date, and enter your full name on the lines provided. You do not have to enter information for “capacity in which acting.”