How to Complete USA Tax Forms
W-8 EXP or W-8 BEN E
Disclaimer

This presentation is intended as general guidance only and should not be considered as professional tax advice.

The officers and staff persons of The McKnight Foundation are not tax experts and cannot provide professional tax advice.

Please consult your tax adviser regarding your organization’s particular circumstances.
Overview of Presentation

- Purpose of W-8 forms
- Determining which form to use
- Completing the form
- Submitting the form
- Contacts for further information
Purpose of W-8 forms

• All foreign entities are subject to USA tax withholding of 30% for USA source income unless they meet requirements for exemption.

• Prospective international grantees of The McKnight Foundation must submit a completed Form W-8 to:
  – indicate that the organization is not a USA entity,
  – claim ownership of the income, and
  – claim a reduced rate or an exemption from the 30% withholding requirement, if applicable.
Determining which form to use

For foreign tax-exempt organizations equivalent to USA tax-exempt under USA Internal Revenue Code 501(c)3:

**W-8 EXP**

Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting

For all other foreign entities solely documenting foreign status or claiming treaty exemption from tax withholding:

**W-8 BEN E**

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entitites)
When to use Form W-8 EXP

Form W-8 EXP should **only** be used by:

- foreign tax exempt organizations that have received a 501(c)3 determination letter from the USA Internal Revenue Service (IRS) or that have a letter from legal counsel, competent in USA tax law, indicating that the organization is the equivalent of a USA 501(c)3 tax exempt organization.
Form W-8 BEN E should be used by all other foreign (non-USA) entities.
### Completing the form

<table>
<thead>
<tr>
<th>W-8 EXP</th>
<th>W-8 BEN E</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Who should use this form?</strong></td>
<td><strong>Who should use this form?</strong></td>
</tr>
<tr>
<td>Foreign 501(c)3 tax exempt entity</td>
<td>All other foreign entities</td>
</tr>
<tr>
<td><strong>Part I</strong></td>
<td><strong>Part I</strong></td>
</tr>
<tr>
<td>Complete Part I</td>
<td>Complete Part I, Lines 1 through</td>
</tr>
<tr>
<td><strong>Part II</strong></td>
<td><strong>Part I</strong></td>
</tr>
<tr>
<td>Part II: Qualification of Chapter 3 Status - Commonly called FDAP, which stands for fixed and determinable, annual or periodical financial income</td>
<td>Complete Part I, Line 4 by selecting your type of entity.</td>
</tr>
<tr>
<td><strong>Part IV</strong></td>
<td><strong>Part XXX</strong></td>
</tr>
<tr>
<td>Certification</td>
<td>Certification</td>
</tr>
<tr>
<td><strong>Signature</strong></td>
<td><strong>Signature</strong></td>
</tr>
<tr>
<td>Must be signed by authorized</td>
<td>Must be signed by authorized</td>
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</tbody>
</table>
Submitting the form

Submit the form through McKnight Foundation’s secure online application and reporting portal.
Form and Instructions for Form W-8 EXP

IRS Form and Instructions for Form W-8 BEN E
For further information contact

For general questions, please contact:

SE Asia
Ms. Karyn Sciortino Johnson
The McKnight Foundation
ksciortinojohnson@mcknight.org

CCRP
Your Regional Representative

For questions about the tax forms, please contact:

Accountant
Ms. Malaika Smith
The McKnight Foundation
msmith@mcknight.org

Controller
Ms. Therese Casey
The McKnight Foundation
tcasey@mcknight.org