

Form W-8EXP (Rev. July 2017)	Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting (For use by foreign governments, international organizations, foreign central banks of issue, foreign organizations, foreign private foundations, and governments of U.S. possessions.)	OMB No. 1545-1621
Form W-8BEN-E (Rev. July 2017) Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) ▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code. ▶ Go to www.irs.gov/FormW8BENE for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621
Do NOT use this form for:		Instead use Form
<ul style="list-style-type: none"> • U.S. entity or U.S. citizen or resident W-8 • A foreign individual W-8BEN (Individual) or Form 8233 • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8EC • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) • Any person acting as an intermediary (including a qualified intermediary) 		

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

W-8 EXP

Form **W-8EXP**
(Rev. July 2017)

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

(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

Do not use this form for:

- A foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8BEN-E or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN or W-8BEN-E
- A foreign partnership or a foreign trust W-8BEN-E or W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A person acting as an intermediary W-8IMY

Instead, use Form:

Part I Identification of Beneficial Owner

1 Name of organization 2 Country of incorporation or organization

3 Type of entity

<input type="checkbox"/> Foreign government	<input type="checkbox"/> Foreign tax-exempt organization
<input type="checkbox"/> International organization	<input type="checkbox"/> Foreign private foundation
<input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign)	<input type="checkbox"/> Government of a U.S. possession

4 Chapter 4 Status (FATCA status):

<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue. Complete Part III.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> Exempt retirement plan of foreign government. Complete Part III.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> 501(c) organization. Complete Part III.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a Reporting Model 1 FFI).	<input type="checkbox"/> Passive NFFE. Complete Part III.
<input type="checkbox"/> Nonreporting IGA FFI. Complete Part III.	<input type="checkbox"/> Direct reporting NFFE.
<input type="checkbox"/> Territory financial institution. Complete Part III.	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part III.
<input type="checkbox"/> International organization.	

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

W-8 BEN E

Form **W-8BEN-E**
(Rev. July 2017)

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:

Part I Identification of Beneficial Owner

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, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust
<input type="checkbox"/> Estate	<input type="checkbox"/> Government	
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation
<input type="checkbox"/> International organization		

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. Yes No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

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

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.

When to use Form W-8 BEN E

Form W-8 BEN E should be used by all other foreign (non-USA) entities.

Completing the form

W-8 EXP	
Who should use this form?	Foreign 501(c)3 tax exempt entity
Part I	Complete Part I
Part II	Part II: Qualification of Chapter 3 Status -Commonly called FDAP, which stands for fixed and determinable, annual or periodical financial income
Part IV	Certification
Signature	Must be signed by authorized

W-8 BEN E	
Who should use this form?	All other foreign entities
Part I	Complete Part I, Lines 1 through
Part I	Complete Part I, Line 4 by selecting your type of entity.
Part XXX	Certification
Signature	Must be signed by authorized

Submitting the form

Submit the form through McKnight Foundation's secure online application and reporting portal.

Links to forms/instructions

Form and Instructions for Form W-8 EXP

Form <https://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

Instructions <https://www.irs.gov/pub/irs-pdf/iw8exp.pdf>

IRS Form and Instructions for Form W-8 BEN E

Form <https://www.irs.gov/pub/irs-pdf/fw8bene.pdf>

Instructions <https://www.irs.gov/pub/irs-pdf/iw8bene.pdf>

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