

These fields must be completed, or the W-8 BEN will be returned.

Date of birth: _____ Gender (circle one): M F Decline to State
 USC ID #: _____ Current visa type: _____
 School or Department _____ (do not enter "USC" – need specific School or Department)

PART 1:

1. Enter name.
2. Leave blank.
3. Check "Individual".
4. Permanent Address: Enter your permanent address in your country of residence. This **must not** be a US address.
5. Mailing address Enter your address in the United States.
6. US Taxpayer ID #: Do not enter your "88x" student identification number or USC ID. This is not a taxpayer ID #.

If you already have a Social Security Number (SSN), enter it here and attach a photocopy.

If you do not have a SSN, and you are only receiving a scholarship that is applied directly to your fees or tuition, leave the field blank.

If you do not have a SSN, and you are receiving stipend payments:

- a) If there is a tax treaty between the US and your country of residence which covers scholarships (see IRS Publication 901) **and** you want to take advantage of the treaty, you must have either a social security number or an individual taxpayer ID number. Please refer to our web site at www.usc.edu/payroll and read the Payroll FAQ on ITINS. Attach a copy of the Social Security receipt or copy of W-7, whichever applies.

NOTE: If you also have a job, such as student worker, teaching assistant, you must apply for a social security number. If you do not have a job, you will only be eligible to apply for an ITIN.

IMPORTANT: You will only receive the tax treaty benefit after you have provided the actual number.

- b) If there is no tax treaty coverage or you do not wish to take advantage of it, leave this field blank. Your scholarship will be taxed at 14%.

7. Foreign Tax ID #: If your country of residence issues any type of Taxpayer ID #, (i.e., Canadian Social Insurance Number), enter here. Otherwise, leave blank.
8. Account Number: Leave Blank.

PART II: To be completed ONLY if there is an applicable tax treaty between the US and your country of residence for income code 15. **IMPORTANT NOTICE:** No treaty benefits unless there is a valid US tax payer ID number (SSN or ITIN) provided. It is your responsibility to provide the number to Payroll Services as soon as possible.

9a. Check box and enter country of residence. *Must not be "US".*

9b through 9e Do not check this box.

10. THIS ITEM MUST BE COMPLETED.

Enter article number: (See IRS Publication 901 or your Home Department Coordinator).
 % of withholding: Leave blank.
 Type of income: Enter "Fellowship" or "Scholarship" as applicable.
 Reasons: Enter tax treaty name you are claiming benefit of (i.e., US-Japan tax treaty).

PART III: Leave blank.

PART IV: Review the form again carefully. Sign and date.