

Exempt from W8 Form

Last updated 25.03.2024



What is a W8 form?

A W8 form is a tax form required by the U.S. Internal Revenue Service (IRS). The W8 form must be submitted by supplier if supplier are a non-US company and wish to do business with one or more of Ørsted's US companies.

This is to verify suppliers country of residence for tax purposes.

If the relevant W8 Form is not submitted to the payer or withholding tax agent in advance (in this case Ørsted), the IRS may require Ørsted to pay 30% rate

Why W8 form is important?

The main purpose of the W8 form is to help certify that these Non-U.S. suppliers qualify for a lower tax withholding rate under any applicable tax treaties. W8 forms are used by these entities to claim an exemption from certain tax withholdings on their income within the U.S.

Please note that there are some countries (i.e. Singapore and Brazil) that do not have treaty benefit with U.S. Then in this cases suppliers will be required to pay 30% withholding for U.S. source income.

Please see below link for table lists the countries having tax treaties with the U.S.

[List of Tax Treaties](#)

Ørsted cannot assist the supplier in choosing which form to complete or assist the supplier in completing the form, as this would constitute providing tax advice. We suggest the supplier consult their in-house tax department or an outside tax advisor

Can the supplier be exempting from W8 form?

A Non-U.S. supplier can be exempted from providing the W8 form if they can confirm with following:

- The suppliers service will **always** be performed outside of U.S., **OR/AND**
- The suppliers **purely** sell goods to Ørsted, not involved any service

Yes I can confirm the above rules and therefor exempt from filling in a W8 form
(Please note that supplier confirmation will be documented for audit purpose)

No I cannot confirm the above rules and therefor filled in one of the W8 forms on page 2

Signed by:

Position/title:

Supplier company name:

E-mail:

Phone no.:

Date:

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Which W8 form supplier needs to fill in?

There are five different types of W8 forms, that apply to different types of business or entities, depending on supplier status, country, and income-generating activities in the U.S.

Please note that we need only one form of W8, and most of commonly seen form is Form W-8BEN-E. However, supplier should consult with its own tax advisors regarding what kind of W8 forms supplier should provide and how to fill out.

Link to: Form W-8BEN

This form is titled "Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting." The form applies only to NON-U.S. Individuals who earn certain types of income in the U.S. - not businesses or other entities. (Find instructions [here](#))

Link to: Form W-8BEN-E

This form is titled "Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)", but it is filed by Non-U.S. businesses or entities, not individuals. (Find instructions [here](#))

Link to: Form W-8ECI

This form is titled "Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States" This form applies to Non-U.S. persons who engage in trade or business within the U.S. from which they derive an income, and claim as effectively connected with the conduct of a trade or business in the U.S. (Find instructions [here](#))

Link to: Form W-8EXP

This form is titled "Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and reporting". Supplier that may file this form to apply for exemption includes Non-U.S. government, foundations, and tax-exempt organizations. Eligible entities are determined under IRS codes (115(2), 501(c), 892, 895 or 1443(b)). (Find instructions [here](#))

Link to: Form W-8IMY

This form is titled "Certificate of Foreign Intermediary, Foreign Flow- Through Entity, or Certain U.S.. Branches for for United States Tax Withholding and reporting". This form is filed only by intermediaries that receive withholdable income on behalf of other Non-U.S. persons or businesses. The form is intended for intermediaries and should not be used by beneficial owners in a business. (Find instructions [here](#))
