

U.S. DEPARTMENT OF ENERGY – BONNEVILLE POWER ADMINISTRATION (BPA)

FEDERAL TAX WITHHOLDING APPLIED TO PAYMENTS
TO FOREIGN ENTITIES

(New Contract along with current or prior business with BPA.)

For questions regarding this form please contact Vendor Maintenance at: (360) 418-2800.

Step 1: Determine whether all or any portion of the payment is considered US Source Income, which includes but is not limited to the following activities that occur within the territorial limits of the United States of America (Check which box is applicable).

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| Personal services | Manufacturing of product(s) |
| Contract negotiation | Physical delivery, installation/demonstration of product |
| On-site training on equipment or software implementation or use. | |
| (Note: Partial US source income must be allocated based on total number of days physically present on U.S. | |
| Soil for work for US DOE BPA.) | |

Action Required: Proceed to Step 2.

STEP 2: Determine appropriate IRS Withholding Certificate that must be completed and submitted to BPA. (Check which box is applicable). For foreign entities, the W8 series: <https://www.irs.gov/forms-pubs/about-form-w-8>.

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| Form W-8 BEN | Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) |
| Form W-8 BEN-E | Certificate of Status of Beneficial Owner for United States Tax Withholding (Entities) |
| Form W-8 ECI | Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States |
| Form W-8 EXP | Certificate of Foreign Government of Other Foreign Organization for United States Tax Withholding and Reporting |
| Form W-8 IMY | Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting |

For Non-Resident Aliens (foreign individuals) providing personal services within US Territories, instructions: <https://www.irs.gov/forms-pubs/about-form-8233>.

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| Form 8233 | Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual |
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Action Required: Identify appropriate IRS Withholding Certificate that must be on file at BPA. **Proceed to Step 3.**

STEP 3: The proper forms and instructions are available using the links and instructions in Step 2.

BPA validates this signed form, or the proper withholding certificate against the contract in question to determine if withholding from payments and deposit with the U.S. Internal Revenue Service (IRS) is required and if so at which rate and keeps the signed form and proper withholding certificate on file per IRS requirements.

Action Required: Access, complete and submit the appropriate IRS Withholding Certificate as identified and linked to in Step 2 or sign this form to certify that the full payment for this contract does not contain any U.S. Source Income.

Due to the sensitive nature of information contained in the certificates please encrypt the certificate for submittal (encryption options can be found on page 2). Please route the certificate or form via email and **send the password in a separate email to vendormaintenance@bpa.gov.**

Name	Company Name	Work Phone Number
Signature		Date

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Options for Encryption

1. www.7-zip.org free product that can be downloaded to encrypt and compress files, files stay on your device.
 2. [Password protect a PDF online for free | Adobe Acrobat](#) free product, requires files to be uploaded to encrypt.
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