

Substitute Form W-8
Certificate of Foreign Status for Individuals

I am the beneficial owner of all income to which this form relates.

I am not a U.S. citizen, nor have I been granted permanent residency (green card holder).

I am not a Resident Alien for tax purposes. I have not passed the substantial presence test.

I understand that James Madison University is required by Federal Law to withhold 30% tax from honoraria payments for work performed in the U.S., unless specifically exempted by an income tax treaty, and to issue a 1042S form to me at year end, and that I will be required to file a U.S. income tax return by April 15th of next year.

B-1, B-2, WB, or WT visa holders only:

For Honoraria Payments: I hereby certify that the services are being conducted for the benefit of James Madison University. I will be at James Madison University no longer than 9 days and have not accepted payment or paid expenses from more than 5 institutions in the previous 6 month period.

For Travel Expense Payments:

- If a B2/WT visa holder, I hereby certify that the services are being conducted for the benefit of James Madison University. I will be at James Madison University no longer than 9 days and have not accepted payment or paid expenses from more than 5 institutions in the previous 6 month period
- If a B1/WB visa holder, I hereby certify that the services are being conducted for the benefit of James Madison University.

NOTE: A B2/WT visa holder cannot receive an honorarium or paid expenses, if they exceed the 9-5-6 rule. A B1/WB visa holder cannot receive an honorarium, if they exceed the 9-5-6 rule. However, paid business expenses are permitted for B1/WB's.

Name:	_____	_____	_____
	First	Middle	Last
U.S Taxpayer ID (required for work performed in the U.S.):	_____		
DOB (birthdate required):	_____		
Permanent Residence Address (Do not use a P.O. Box):	_____		
	Street, Apt. or Suite No		
	City or Town, State or Province. Include postal code where appropriate. Country (Do Not Abbreviate)		
Mailing Address (if different from above):	_____		
	Street, Apt. or Suite No		
	City or Town, State or Province. Include postal code where appropriate. Country (Do Not Abbreviate)		

Under the penalties of perjury, I declare that to the best of my knowledge and belief, the above statements are true, correct, and complete. I also certify that my U.S. Taxpayer ID, if applicable, has not expired and is valid per [IRS Reg. 2014-76](#). Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income for which I am the beneficial owner. **I agree to submit a new form within 30 days if any certification made on the form becomes incorrect.** The Internal Revenue Service does not require my consent to any provisions of this document other than the certifications required to establish my status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

Signature of Beneficial Owner

Date