

**FEDERAL TAX WITHHOLDING APPLIED TO PAYMENTS
TO FOREIGN ENTITIES**

Expires: XX/XX/XXXX

(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).

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>.

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>.

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

U.S. DEPARTMENT OF ENERGY – BONNEVILLE POWER ADMINISTRATION (BPA)
FEDERAL TAX WITHHOLDING APPLIED TO PAYMENTS
TO FOREIGN ENTITIES

OMB Control Number
1910-5190
Expires: XX/XX/XXXX

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This data is being collected to provide to the IRS, regarding processing and reporting payments or debits. The information you supply will be used for reporting and processing payments. Public reporting burden for this collection of information is estimated to average 5 minutes (.08 hours) per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining that data needed, and completing and reviewing the collection of information.

Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Office of the Chief Information Officer, Enterprise Policy Development & Implementation Office, IM-22, Paperwork Reduction Project (OMB control number 1910-5190), U.S. Department of Energy, 1000 Independence Ave SW, Washington, DC, 20585-1290; and to the Office of Management and Budget (OMB), OIRA, Paperwork Reduction Project (OMB control number 1910-5190), Washington, DC 20503.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB control number.

The Paperwork Reduction Act (PRA) of 1995 requires each Federal agency to seek and obtain approval from the Office of Management and Budget (OMB) before undertaking a collection of information directed to 10 or more persons of the general public, including persons involved in or supporting the operations of Government-owned, contractor-operated facilities.

Submission of this data is voluntary.

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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