



Policy for Non-U.S./ Foreign Vendors

IRS forms/instructions

Listed below are the IRS tax forms and links to the IRS website for the actual forms and instructions. A brief summary of the purpose of each of the Forms W-8 is provided.

| Form No. | Instructions | Form Description — Which Form to Use |
|-------------------------------|------------------------------|---|
| W-8BEN (2014) | Instructions | <p>“Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals)” is for foreign individuals to provide their identifying information in Part I and certify in Part III that they are not U.S. taxpayers. The Form W-8BEN is also used to exempt certain types of payments from the 30% federal income tax withholding required under U.S. tax law (see Part II). For a valid tax treaty exemption, the recipient must provide a U.S. tax identification number or tax identification provided by vendor’s government.</p> |
| W-8BEN (2006) | | <p>The Form W-8BEN (rev. February 2006) is no longer valid. Please see the form descriptions and consult with your tax advisor to understand which Form W-8 applies to your company.</p> |
| Form W-8BEN-E | Instructions | <p>Required by Entity Submitting Certificate after 12/31/2014</p> <p>“Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)” is the most common form used by foreign entities to certify their status under the following two withholding regimes under U.S. tax law: (1) Internal Revenue Code (IRC) Chapter 3 withholding of tax on U.S. source income of foreign entities, and (2) IRC Chapter 4 withholding of tax to enforce reporting on certain foreign accounts pursuant to the Foreign Account Tax Compliance Act (FATCA). Entities are required to provide their identifying information as well as FATCA classification type in Part I, and certify in Part XXIX the entity is not a U.S. person and the entity’s status under FATCA. Part III of the form is used to claim a treaty exemption for certain types of payments from the 30% federal income tax withholding required under Chapter 3. Parts IV–XXVIII of the form contain separate certifications for each type of FATCA classification for which entities need only to focus on the particular section that corresponds to their FATCA classification type selected in Part I. For a valid tax treaty exemption, the recipient must provide a U.S. tax identification number or a tax identification number issued by the vendor’s country.</p> |



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|-----------------------------|------------------------------|---|
| Form W-8ECI | Instructions | “Certification of Foreign Person’s Claim that Income is Effectively Connected with the Conduct of a Trade or Business in the U.S.” is for exemption from withholding on income effectively connected with a trade or business in the United States. The form stipulates that the foreign entity files yearly U.S. tax returns to report all income claimed to be effectively connected with a U.S. trade or business. In order for the form to be completed properly, a U.S. tax identification number must be provided. |
| Form W-8EXP | Instructions | “Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting” is used by foreign tax-exempt organizations to claim and document their tax-exempt status under U.S. tax law. To claim exemption from U.S. tax withholding, foreign tax-exempt organizations must provide documentation of their U.S. tax-exempt status. Foreign entities that cannot establish their U.S. tax-exempt status will be subject to 30% U.S. federal income tax withholding from their payments. |
| Form W-8IMY | Instructions | “Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for U.S. Tax Withholding and Reporting” is used for reporting payments to “flow-through entities” such as foreign partnerships or trusts. Please follow the instructions carefully, as additional information and Forms W-8 may be required. |
| Form 8233 | Instructions | “Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual” is used by individual vendors who are eligible for tax treaty benefits to claim exemption from U.S. federal tax withholding. |

Please contact your tax advisor for assistance in determining the proper Form W-8 to provide to Flowserve.