

# QUESTION + ANSWER

## W-8BEN (Individual)

### TAX FORM

Congratulations on being referred for a grant award for the Facebook Community Accelerator (FCA) in partnership with GlobalGiving! You're in the right place for information if you are a community leader receiving grant funds from GlobalGiving as an **individual**.

The third step in the process as outlined in your Grantee toolkit is the eligibility phase, which includes the successful completion of **[Form W-8BEN](#)**. The completion and approval of Form W-8BEN allows GlobalGiving to send funds to your selected entity.

By signing the W-8BEN form, you certify that you are not a United States citizen or resident, which allows GlobalGiving to make payments to you without requiring you to provide a U.S. taxpayer identification number and without reporting the payment to U.S. tax authorities in the same way we would if you were a U.S. citizen or resident. GlobalGiving is a registered charity in the United States and is only beholden to U.S. tax law. Though GlobalGiving is unable to provide tax advice, this document is meant to support general questions that you may have as you move through the form.

**Please Note:** *This document was written by a law professional in the United States. GlobalGiving did not write this document and legally GlobalGiving cannot give tax advice.*

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# 1. Will this form be provided to the U.S. Internal Revenue Service (IRS)?

**ANSWER:** Generally, no. U.S. law requires that GlobalGiving, as the funder, only collects and keeps this information for their own records. This is to prove that GlobalGiving as a charitable organization and ultimate funder of your grant awards has complied with their tax obligations with respect to their payments to you. There is a small chance that the U.S. Internal Revenue Service (IRS) could review this form to check GlobalGiving's compliance with U.S. law governing cross-border payments; however, it's important to remember that the reason for this review is not to review your compliance with the form, it's to check GlobalGiving's compliance with obtaining the correct information to send funds.

# 2. Will completing Form W-8BEN make me owe U.S. taxes or require me to file a U.S. tax return?

**ANSWER:** Generally, no. U.S. law requires that GlobalGiving, as the funder, only collects and keeps this information for their own records. This is to prove that GlobalGiving, as a charitable organization and ultimate funder of your grant awards, has complied with their tax obligations with respect to their payments to you. There is a small chance that the U.S. Internal Revenue Service (IRS) could review this form to check GlobalGiving's compliance with U.S. law governing cross-border payments. Again, it's important to remember that the reason for this review is not to review your compliance with the form; it's to check GlobalGiving's compliance with obtaining the correct information to send funds

As stated in the Grantee toolkit and Grant Agreements between your entity and GlobalGiving, grant funds received may not be used in the United States without confirmation from GlobalGiving. Please contact GlobalGiving at [grants+fca@globalgiving.org](mailto:grants+fca@globalgiving.org) with any questions or requests.

### 3. Are there circumstances when I should not complete this form?

**ANSWER:** Yes. If you are only receiving this grant as an intermediary for another person, or if you are actually a United States citizen, permanent resident (green card holder), or resident for tax purposes, please contact us. You may need to complete a Form W-8IMY (for intermediaries) or W-9 (for U.S. citizens and residents) instead. If the grant is going to an organization rather than to you as an individual, you should complete Form W-8BEN-E instead of Form W-8BEN.

### 4. How do I know if I am a resident of the United States?

**ANSWER:** In general, if you are not a citizen or permanent resident (“green card” holder), your status as a resident for tax purposes will be determined under a “substantial presence” test. Under that test, you are a resident of the United States for the current year if:

(1) the number of days you spend in the United States this calendar year is at least 31,

AND

(2) the sum of the below is 183 or more:

- a. the number of days you spent in the U.S. this calendar year
- b. one-third of the number of days you spent in the U.S. last year
- c. one-sixth of the number of days you spent in the U.S. the year before last year

Special rules may apply. For instance:

- Days attending school on a student visa may not count
- A treaty with your home jurisdiction may change the rules for when you will be considered a tax resident of the United States
- If you change your residence mid-year, your residence status may change at that point

Whether you are considered a resident of the United States for tax purposes can have significant tax consequences, and it is your responsibility to determine your own residence status. We encourage you to consult your own tax advisors if you are unsure whether you are a resident of the United States for tax purposes.

## **5. None of the grant funds provided to me will be used for travel to or activities in the United States. What parts of the form do I need to complete?**

**ANSWER:** Complete Part I. You may leave lines 6-8 blank, and you may leave line 5 blank if you do not have a U.S. social security number (SSN) or U.S. international taxpayer identification number (ITIN). Review the certification in Part III to make sure it is accurate, and if so, have an officer or other authorized person sign the form for the organization.

As stated in the Grantee toolkit and Grant Agreements between your entity and GlobalGiving, grant funds received may not be used in the United States without confirmation from GlobalGiving. Please contact GlobalGiving at [grants+fca@globalgiving.org](mailto:grants+fca@globalgiving.org) with any questions or requests.

## 6. Do I need to provide my local tax number, a United States social security number (SSN), or an international taxpayer identification number (ITIN) to complete this form?

**ANSWER:** No. If you have a U.S. SSN or ITIN, you should enter it in line 5, but there is no requirement to have one. If you wish to claim treaty benefits, you must provide either your tax identification number in your home country of residence (the one listed on line 2) or a U.S. SSN or ITIN.

## 7. Will GlobalGiving need other information from me?

**ANSWER:** Depending on your responses, we may need further explanations. For example, if you indicate that your address is in the United States or request payment to a U.S. bank account, we may ask for additional explanation or documentation to confirm that you are not a U.S. resident.

## 8. Where can I go if I have more questions?

**ANSWER:** The IRS provides detailed instructions to Form W-8BEN on [its website](#). These comprehensive instructions deal with many specific cases not addressed by these FAQs, which are designed to address only the situations and questions that most commonly arise.

## 9. How can I access the form in a language other than English?

**ANSWER:** Citi has translated the documents into over 20 different languages. You can use the link [here](#) to view all the translated documents. Please note that you use the translated versions as a reference, but the final submitted document must be in English.