

Type of Recipient	Situation	Location of Activity	Form to Request	Taxpayer ID Required?	How to Tax
Foreign Entity Receiving Payment from UNI for <b>Goods</b>	NA	NA	NA	NA	No tax withholding; taxes handled via import duties
Foreign <b>Individual</b>	NA	Outside of US	<b>W-8BEN</b> (Individual) to verify foreign status	NA	No tax withholding; services provided outside of US
Foreign <b>Entity</b>	NA	Outside of US	<b>W-8BEN-E</b> (Entity) to verify foreign status	NA	No tax withholding; services provided outside of US
Foreign <b>Individual</b>	No Tax Treaty Benefit	US	<b>W-8BEN</b>	No	30%
Foreign <b>Individual</b>	Tax Treaty Benefit	US	<b>W-8BEN (with Part 2 completed)</b>	Yes-SSN or ITIN	No tax withholding
<b>Foreign Performer/ Agent</b> Foreign <b>Corporation</b> Foreign Partnership Foreign Trust Foreign Estate Foreign Private Foundation	No Tax Treaty Benefit	US	<b>W-8BEN-E Form (simplified)</b>	No	30%
<b>Foreign Performer/ Agent</b> Foreign <b>Corporation</b> Foreign Partnership Foreign Trust Foreign Estate Foreign Private Foundation	Tax Treaty Benefit	US	<b>Form W-8BEN-E (simplified-with Part 3 completed)</b>	Yes-EIN, ITIN or Foreign Tax ID	No tax withholding
Foreign <b>Corporation</b> Foreign Partnership Foreign Trust Foreign Estate Foreign Private Foundation Foreign Performer/ Agent	Royalty Income  Tax Treaty Benefit (If Appl)	US	<b>Form W-8BEN-E (simplified-with Part 3 completed)</b>	EIN, ITIN or Foreign Tax ID	Tax withholding at reduced withholding tax rate

