Decision Process – W-9 or W-8?

W-9 or W-8?

US or Non-US Person

US Person?

Entity or Individual

Entity?

Citizenship

US Citizen?

Residency

Green Card?

Substantial Presence Test

Meet SPT?

Complete W-9

Complete W-9

Complete W-9

Complete W-9

Complete W-9

See “Which W-8” Chart

See “Which W-8” Chart