Dear Supplier,

According to Publication 515 issued by the Internal Revenue Service (IRS), the tax authority in the United States, requires US Bayer and affiliates to determine prior to payment whether such payment(s) are subject to the US withholding tax. This withholding tax might be applicable for foreign individuals and foreign entities.

Please find below a tax declaration letter/questionnaire (“TDL”), which will allow Bayer Tax team to determine if the payment(s) are subject to US withholding tax.

Additionally, the IRS may require the foreign parties to provide the Withholding Form (a W-8 or F8233 noted below), which declares under penalties of perjury, the residence of the supplier, and contains a section for you to claim the corresponding tax treaty benefits between countries (if applicable).

This additional form is only required, as mandatory, when the services, and/or intellectual property (IP) are going to be performed or used inside US. See examples below.

* For individuals and entities providing services outside the US, royalties for use of IP or tangible property outside the US, **no Withholding Form is required**.
* For entities providing services or paying royalties for property used inside the US, the additional form to provide is [W-8BEN-E](https://www.irs.gov/pub/irs-pdf/fw8bene.pdf).
* For individuals providing services **inside the US**, the additional form to provide is [Form 8233](https://www.irs.gov/pub/irs-pdf/f8233.pdf).
* For individuals providing royalties **used in the US**, the additional form to provide is [W-8BEN](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf).
* For partnerships, provide form [W-8IMY](https://bayergroup.sharepoint.com/sites/Powell-GBS559/Shared%20Documents/General/1042%20-%20Foundation%20Analysis/Process%20Design/TDL/Form%20W-8%20IMY%20%28Rev.%20October%202021%29%20%28irs.gov%29).
* For entities with Income Effectively Connected with a US Trade or Business, provide [W-8ECI.](https://bayergroup.sharepoint.com/sites/Powell-GBS559/Shared%20Documents/General/1042%20-%20Foundation%20Analysis/Process%20Design/TDL/Form%20W-8%20ECI%20%28Rev.%20October%202021%29%20%28irs.gov%29)

**Forms & Instructions link:**

[Form W-8BEN-E (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8bene.pdf) /// [Instructions for Form W-8BEN-E (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/iw8bene.pdf)

[Form W-8 BEN (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf) /// [Instructions for Form W-8BEN (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/iw8ben.pdf)

[Form 8233 (Rev. September 2018) (irs.gov)](https://www.irs.gov/pub/irs-pdf/f8233.pdf) /// [Instructions for Form 8233 (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/i8233.pdf)

[Form W-8 IMY (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8imy.pdf) /// [Instructions for Form W-8IMY (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/iw8imy.pdf)

[Form W-8 ECI (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8eci.pdf) /// [Instructions for Form W-8ECI (10/2021) | Internal Revenue Service (irs.gov)](https://www.irs.gov/instructions/iw8eci)

**Notes:**

There are other W-8 forms that might apply based on the type of your entity and business held between parties. For further information, you can visit [Publication 515.](https://www.irs.gov/pub/irs-pdf/p515.pdf)

These documents, the TDL and, if applicable, the W-8 or F8233 must be completed appropriately and provided to Bayer in PDF Read only format.

# Section I. Supplier Information

Please enter your business information:

|  |  |
| --- | --- |
| Supplier name/Company name:  | Click or tap here to enter text. |
| Country name: | Click or tap here to enter text. |
| Supplier’s contact name: | Click or tap here to enter text. |
| Supplier’s contact business e-mail:  | Click or tap here to enter text. |
| Date of completion | Click or tap to enter a date. |

# Section II. Income type

All questions are mandatory, please mark an “X” based on the business you are going to provide to US Bayer and Affiliates and associated payment type requested.

The concept of the invoice(s) is related to:

|  |
| --- |
| 1. Payment for Goods/ Raw Materials / Spare Parts / Tangible Property
 |
| [ ]  Yes |
| [ ]  No |
| 1. Payment for Services (Any type of service, installation of equipment on site, freights, grants)
 |
| Services rendered, one hundred % or partially, in the US are subject to 30% Withholding tax on each payment unless you are eligible to request a Tax Treaty claim exemption. This claim should be done on Form W-8 BEN-E for entities, F8233 for individuals.  |
| [ ]  Services performed inside US (Travel required) |
| [ ]  Services performed outside US (No travel required) |
| [ ]  Services performed inside and outside US |
| [ ]  No services provided |
| 1. Royalties for use of Industrial Intellectual Property (“IP”) / Software
 |
| Industrial IP means any use or the right of use of any type of Intellectual Property, Copyright, Know-how, patent, trademark, design, model plan, formula, scientific work, or information concerning industrial, commercial, or scientific experience.Royalties for use of Industrial IP in the US are subject to 30% of Withholding tax on each payment, unless you are eligible to request a Tax Treaty claim exemption. This claim should be done on Form W-8 BEN-E for entities, W-8BEN for individuals.  |
| [ ] Industrial IP used in the US |
| [ ] Industrial IP used outside the US |
| [ ] No Industrial IP provided |
| 1. Royalties for Copyright IP
 |
| Royalties for Copyright IP are considered as payments for any use or the right of use of any type of cinematographic films, including works reproduced on audio or video tapes or disks or any other means. |
| [ ] Royalties for Copyright IP used in the US |
| [ ] Royalties for Copyright IP used outside the US |
| [ ] No Royalties for Copyright IP provided |
| 1. Rents
 |
| [ ] Rents for tangible property inside US |
| [ ] Rents for tangible property outside US |
| [ ] No rents |

# Section III. Certification

To the extent that the above facts and circumstances change with respect to future invoices, I will notify Bayer prior to submitting my next invoice for payment.

 [ ] Under penalties of perjury, I declare that, to the best of my knowledge and belief, the above statements are true, accurate, and complete.