Tax information for GitHub Sponsors

In this article

Sponsored developers and organizations must submit tax information to GitHub and are responsible for evaluating and paying their own taxes.

W-9/W-8 tax forms 🔗

By law, GitHub is required by the U.S. Internal Revenue Service (IRS) to collect tax information from all U.S. and non-U.S. maintainers. These forms are held by GitHub and are not required to be submitted to the IRS.

W-9 (U.S.) 🔗

The information from W-9 tax forms helps GitHub use the correct Taxpayer Identification Number (TIN) to report income paid to you to the IRS in a 1099 form.

If you are a taxpayer in the United States, you must submit a W-9 before you can publish your GitHub Sponsors profile.

W-8 BEN/W-8 BEN-E (non-U.S.) 🔗

W-8 BEN and W-8 BEN-E tax forms help GitHub determine the beneficial owner of an amount subject to withholding.

If you are a taxpayer in any other region besides the United States, you must submit a W-8 BEN (individual) or W-8 BEN-E (company) form before you can publish your GitHub Sponsors profile. For more information, see "Setting up GitHub Sponsors for your personal account" and "Setting up GitHub Sponsors for your organization." GitHub will send you the appropriate forms, notify you when they are due, and give you a reasonable amount of time to complete and send in the forms.

If you have been assigned an incorrect tax form, contact us through the GitHub Support portal to get reassigned the correct one for your situation.

Tax identification numbers 🔗

The W-8 BEN and W-8 BEN-E tax forms ask for a "U.S. taxpayer identification number (SSN or ITIN)" or "Foreign tax identifying number".

If you are not a U.S. citizen or other U.S. person, including a resident alien individual, then you will usually need to provide the "Foreign tax identifying number". This is a tax

identification number that your country of residence has issued you.

If your country of residence or billing country is India, then you can use your Permanent Account Number (PAN) as your tax identification number.

> **Note:** If your country does not require citizens to have a tax number issued by the government, then you can instead write "not legally required".
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> Guidance from the IRS states that you should not write "not applicable." For more information, see "Instructions for Form W-8BEN, Line 6" on the IRS website.

The IRS allows non-resident and resident aliens to request an Individual Taxpayer Identification Number or ITIN. It is unlikely that this is necessary for maintainers receiving income through GitHub Sponsors, but read the full instructions to determine your individual circumstances.

1099 forms 🔗

If you are a taxpayer in the United States and earn more than 600 US dollars in a tax year, GitHub will send you a 1099-NEC before January 31 of the next calendar year. We do not provide tax forms for international taxpayers.

General tax information 🔗

GitHub does not withhold tax from GitHub Sponsors payments. Sponsored developers are responsible for evaluating and paying their own taxes.

Sponsorships are generally not tax deductible but can be in some cases. It's the responsibility of the sponsored open source contributor—not GitHub—to inform sponsors whether the contributions are being made to a tax-exempt entity like a 501(c)(3), and if the sponsorships may be tax-deductible.

Sales tax 🔗

GitHub is providing information to assist you in calculating your sales tax obligations. This information is not personalized to your country or tax situation and we recommend you talk to a professional to understand your specific obligations. However, we'd like to provide some high-level information to help you understand the general principles of digital sales tax.

In most countries around the world, sales tax for digital transactions is based on the location of the recipient, not on the seller. For example, if you are a maintainer in the United States and you provide a taxable benefit to a Sponsor in Germany, German sales tax would apply.

Sales tax is generally only applicable when a good or service of value is being provided. Goodwill/general support/undying appreciation is not normally taxable.

In the US, both B2B (business-to-business) and B2C (business-to-consumer) are subject to sales tax.

In the EU and most other countries and regions, B2C sales are subject to sales tax. B2B sales are not subject to tax. C2C and C2B sales where a consumer is not registered for VAT are not taxable.

Further reading 🔗

- [Viewing your sponsors and sponsorships](#)