

U.S. government publishes: Instructions for the Requester of forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY

(July 22, 2014)

The U.S. Government has published a revised version of the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY. These instructions supplement the instructions for the forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP and W-8IMY and provide, for each form, notes to assist withholding agents and FFIs in validating the forms for chapter 3 and 4 purposes in addition to outlining the due diligence requirements applicable to withholding agents for establishing a beneficial owner's foreign status and claim for reduced withholding under an income tax treaty. The Instructions a.o. contain paragraphs titled: Requirements to Withhold, Who is a Withholding Agent?, Responsibilities of a Withholding Agent, Requesting Form W-8, Special Rules for Requesting Specific Types of Forms W-8, Substitute Forms W-8.

[Click here](#) to be forwarded to the Instructions for the Requester of forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP and W-8IMY as published on the website of the IRS, which will open in a new window.

<http://www.irs.gov/pub/irs-pdf/iw8.pdf>

For links to more FATCA related documents see our section [FATCA](#).