

## IRS Releases Instructions for the Requester of Forms W-8

### Closing the distance

Global Financial Services Industry



#### **Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY**

On July 18, 2014, the IRS released the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY (“Requester Instructions”). The Requester Instructions supplement the instructions for the noted Forms and can be used to help withholding agents and Foreign Financial Institutions (“FFIs”) in validating the Forms for both chapter 3 and 4 purposes. The Requester Instructions also generally set forth the due diligence requirements applicable to withholding agents for establishing a beneficial owner’s foreign status and claim for treaty benefits.

For further details, attached are the Requestor Instructions.

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