



IRS releases early draft form Instructions for revised Form W-8BEN

Closing the distance

Minor updates to Form W-8BEN

On June 26, 2017, the IRS released an early release draft form of revised [instructions](#) to [Form W-8BEN, "Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting \(Individuals\)."](#) These new instructions contemplate minor updates to Form W-8BEN so that it better conforms with Form W-8BEN-E.

Specifically, a note on reciprocal exchange is added before Part I. Part II line 10 is updated to match Form W-8BEN-E and the first bullet in Part III is revised for clarity. Additionally, the revised instructions have been updated to reflect temporary and final [regulations](#) published under IRC chapters 3 and 4 in January 2017. These instructions include guidance on when a foreign TIN and date of birth are required to be included on Form W-8BEN, and respecting the use of electronic signatures.

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