



## IRS releases new version of Form W-8BEN

### Closing the distance

In December 2016, the IRS released a new version of the [Form W-8BEN](#), Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals). There are minor changes to the new version of the form, noted below, and revised instructions were not released.

- The language in Part II—Claim of Tax Treaty Benefits—is slightly adjusted to clarify that both the Article and paragraph of the tax treaty must be listed and explanations provided regarding eligibility to claim special rates and conditions.
- The first bullet of Part III—Certification—was edited to state that the form is used by a beneficial owner to document his or herself for chapter 4 purposes.

The revision date listed on the form is January 2017. As such, unless extended by the IRS, the form will be mandatory for industry use as of August 1, 2017 pursuant to the general rule that prior versions of a form may be accepted for 6 months following the release of a new form.

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