



## 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.

For more information please [click here](#) or contact:

[Denise Hintzke](#)

Managing Director, Global  
FATCA Tax Leader  
Deloitte Tax LLP  
+1 212 436 4792

[Anne Mericle](#)

Senior Manager,  
Global FATCA PMO  
Deloitte Tax LLP  
+1 212 436 3908

[Susan Schultz](#)

Managing Director, FATCA  
Global Delivery Center (GDC)  
Operations Leader  
+1 612 397 4604

[Susan Segar](#)

Managing Director, Global  
Information Reporting  
Deloitte Tax LLP  
+1 703 885 6328

## Americas

[Matthew Cahill](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 3420

[Steve Chapman](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 2339

[David Charlton](#)

Principal, Global Information Reporting  
Deloitte Tax LLP  
+1 617 437 2118

[James Dockeray](#)

FATCA Leader, Caribbean/Bermuda  
Deloitte & Touche Ltd.  
+1 441 299 1399

[Patty Florness](#)

Partner, Global Information Reporting  
Deloitte Tax LLP  
+1 212 436 7413

[Andrea Garcia Castelao](#)

Senior Manager, Global Information  
Reporting-CRS  
Deloitte Tax LLP  
+1 212 436 3785

[Anthony Martirano](#)

Managing Director, Global Information  
Reporting  
Deloitte Tax LLP  
+1 973 602 6986

[Dennis Metzler](#)

FATCA Leader, Canada  
Deloitte & Touche LLP  
+1 416 601 6144

[Richard Marcovitz](#)

FATCA/CRS Leader, Canada  
Deloitte LLP  
+1 416 775 4760

[Michael Shepard](#)

Principal, Deloitte Transactions and  
Business Analytics LLP  
+1 215 299 5260

[Kristen Starling](#)

Managing Director, Global Information  
Reporting  
Deloitte Tax LLP  
+1 212 436 4281

[Greg Thomas](#)

Principal, Global Information Reporting  
Deloitte Tax LLP  
+1 415 783 5211

## Asia-Pacific

[Troy Andrews](#)

FATCA/CRS Partner, New Zealand  
Deloitte, New Zealand  
+64 93030729

[Anna Bleazard](#)

FATCA FAS Leader, Asia-Pacific  
Deloitte & Touche Financial Advisory  
Services Pte Ltd.  
+65 6216 3277

[Alison Noble](#)

FATCA Leader, Australia  
Deloitte Tax Services Pty Ltd  
+61 3 9671 6716

[Michael Velten](#)

FATCA Leader, Asia-Pacific  
Deloitte & Touche LLP  
+65 6531 5039

## Europe, Middle East & Africa

[Brandi Caruso](#)

Tax Transparency Leader, Switzerland  
Deloitte AG  
+41 58 279 6397

[Eric Centi](#)

FATCA/CRS Tax Partner, Luxembourg  
Deloitte LLP  
+352 45145 2162

[Claire Dawson](#)

FATCA Tax Leader, Middle East  
Deloitte LLP  
+971 4 5064900

[Owen Gibbs](#)

FATCA/CRS Tax Director, EMEA  
Deloitte LLP  
+44 20 7007 4819

[Humphry Hatton](#)

FATCA Co-Leader, Middle East  
Deloitte LLP  
+971 4 5064730

[Umair Hameed](#)

FATCA FAS Leader, Middle East  
Deloitte Corporate Finance Ltd  
+971 4 5064878

[Chris Tragheim](#)

FATCA Tax Leader, EMEA  
Deloitte LLP  
+44 20 7303 2848

[Markus Weber](#)

Financial Services Industry Tax Leader,  
Switzerland  
Deloitte AG  
+41 58 279 7527

[David C. Wright](#)

FATCA/CRS Tax Partner, EMEA  
Deloitte LLP  
+44 20 7303 4641

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