



IRS releases new version of Form W-8IMY and associated instructions

Closing the distance

On September 27, 2016, the IRS released new versions of [Form W-8IMY, "Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting"](#) and associated [Instructions for Form W-8IMY](#). This version, released in draft on July 6, 2016, updates the [prior version](#) (released on April 30, 2014). Most notably, Part III—Qualified Intermediary—underwent a number of changes related to the release of the [Proposed QI Agreement in Notice 2016-42](#) (previously discussed [here](#)). Additionally, there are several adjustments modeled after the recent changes to Form W-8BEN-E. The line-by-line revisions are the same as those made to the draft Form W-8IMY, as outlined [here](#).

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