

CLIENT MEMORANDUM

FATCA: IRS Releases Instructions to Form W-8BEN-E

June 26, 2014

AUTHOR

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On June 25, 2014, the Internal Revenue Service released the long-awaited Instructions to Form W-8BEN-E, the successor form to Form W-8BEN for non-U.S. entities (that are not flowthrough entities, certain governmental entities, or entities earning income that is effectively connected with a U.S. trade or business) to certify as to their Foreign Account Tax Compliance Act (“FATCA”) statuses and, if applicable, provide their Global Intermediary Identification Numbers (“GIINs”). The instructions to Form W-8BEN-E are available [here](#). Form W-8BEN-E is available [here](#).

The final Form W-8BEN-E itself had been released earlier in the year.¹ The IRS had previously delayed certain FATCA deadlines, in part because instructions to Form W-8BEN-E had not yet been released.²

¹ Please see the Willkie Farr & Gallagher LLP Client Memorandum, “FATCA Update: FFI Filing Deadline Extended, Near-Final IGAs Treated as Effective, New U.S. Form W-8BEN-E Finalized” (April 4, 2014), available [here](#).

² Please see the Willkie Farr & Gallagher LLP Client Memorandum, “FATCA: IRS Notice 2014-33 Provides That Certain ‘Preexisting Obligation’ Dates Will Be Shifted to December 31, 2014; That 2014 and 2015 to be ‘Transition Period’ for Enforcement for Certain Rules; and Certain Other FATCA Changes” (May 2, 2014), available [here](#).

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If you have any questions regarding this memorandum, please contact Joseph A. Riley (212 728-8715, jriley@willkie.com) or the Willkie attorney with whom you regularly work.

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