



FOODMAN FATCA HELP DESK

Client Name

XXX 004

DATE/HOUR OF TRANSMISSION :	Date
NAME OF REMITER:	Sender Name
EMAIL OF REMITTER:	Sender email

Question:

We have a follow up question regarding the W-8 training. If we receive a W-8 that is missing country of citizenship or date of birth, or corporate status, if we already have that information on our system, can we fill in the information in the W-8, or would we have to return for them to fill in?

Also, when requesting the foreign Tax Identification Number (TIN), do we need to also request proof for the number?

Response:

In response to this question, we refer you to the Instructions for Requestors of the W-8 Series of forms, page 13, paragraph titled "Forms received that are not dated or that contain inconsequential errors or omissions". Please also refer to page 5 of this same document to the section titled "TIN Requirements for forms W-8 Ben".

Basically, you are allowed to accept an undated form and "inconsequential" omissions such as the "printed" name next to the signature. Given that this is a "self-certification" of fiscal responsibility signed under penalty of perjury, it is Foodman's recommendation that you treat a missing country of citizenship or corporate status as "Consequential Omissions" and insist on the client completing them on the actual form even if you have them on file as these are two important things that could have changed since the last form was received.

The instructions also allow you to accept a form without a foreign TIN (as long as you already have it on file), and asks that, in this case, you ensure the date of birth is completed on the form.

As to the final question, you do not need to request proof for the number, but as is the case with US TINs provided to the IRS, if they are incorrect or do not match the name, you may receive a notification to correct. If the client is in your office and has a document with their Foreign TIN, it is always a good idea to validate it against the form, photocopy the document with the Foreign TIN and place it in the customer file.

DATE/HOUR OF RESPONSE:	Date
FOODMAN ADVISOR:	
EMAIL :	
BALANCE (HOURS/MINUTES):	320 minutes
TIME DEDICATED TO THIS QUESTION:	30 minutes
REMAINING BALANCE (HOURS / MINUTES):	290 minutes