

## IRS Warns of Form W-8BEN Scam

### Cross References

- IR-2018-119, May 10, 2018

The Internal Revenue Service is warning taxpayers about a new twist tied to an old scam aimed at international taxpayers and nonresident aliens. In this scam, criminals use a fake IRS Form W-8BEN to solicit detailed personal identification and bank account information from victims.

Scammers mail or fax a letter indicating that although individuals are exempt from withholding and reporting income tax, they need to authenticate their information by filling out a phony version of Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting*. Recipients are requested to fax the information back.

The Form W-8BEN is a legitimate U.S. withholding certificate that is often used to claim exemption from withholding by foreign individuals. The Form W-8BEN is generally provided by foreign individuals to withholding agents or financial institutions, it is not a form that is filed with the IRS. In the past, scammers have targeted nonresidents of the U.S. using the form as a lure to get personal details such as passport numbers and PIN codes. The legitimate IRS Form W-8BEN does not ask for any of that information. The IRS will not reach out directly to taxpayers to request a Form W-8BEN. This process is generally done by withholding agents and financial institutions. The phony letter or fax also refers to a Form W9095, which does not exist.

**Scam variations.** Be alert to bogus letters, emails, and letters that appear to come from the IRS or tax professional requesting information. Scam letters, forms, and e-mails are designed to trick taxpayers into thinking these are official communications from the IRS or others in the tax industry, including tax software companies. These phishing schemes may seek personal information, including mother's maiden name, passport, and account information in order to steal the victim's identity and their assets. Although a financial institution with which an individual has an account (such as a bank or securities company) may request that the individual provide or renew a Form W-8BEN as part of IRS requirements, a person who is contacted in such a way should consider verifying that the financial institution has in fact made this request.

Note that the IRS does not:

- Demand that people use a specific payment method, such as a prepaid debit card, gift card or wire transfer. The IRS will not ask for debit or credit card numbers over the phone. For people who owe taxes, make payments to the United States Treasury or review [www.irs.gov/payments](http://www.irs.gov/payments) for IRS online options.
- Demand immediate tax payment. Normal correspondence is a letter in the mail and taxpayers can appeal or question what they owe. All taxpayers are advised to know their rights as a taxpayer.

- Threaten to bring in local police, immigration officers, or other law enforcement to arrest people for not paying. The IRS also cannot revoke a license or immigration status. Threats like these are common tactics scam artists use to trick victims into believing their schemes.

Taxpayers who receive the IRS phone scam or any IRS impersonation scam should report it to the Treasury Inspector General for Tax Administration at its IRS Impersonation Scam Reporting site and to the IRS by emailing [phishing@irs.gov](mailto:phishing@irs.gov) with the subject line "IRS Impersonation Scam."