

Duration of Withholding and Payroll Tax Certifications

Form Number	Form Name	Term of Validity	Detailed Explanation
W-4	Employee's Withholding Allowance	Indefinite	Valid until a change in circumstances occurs.
W-5	Earned Income Credit Advance Payment Certificate	Current Year	Valid only for the tax year in which it was prepared.
W-8 BEN	Certificate of Foreign Status of Beneficial Owner for U.S. Tax Withholding	3 Years	Valid until a change in circumstances occurs, but not to exceed December 31st of the third succeeding year following the year in which the form was prepared.
W-8 ECI	Certificate of Foreign Person's Claim That Income is Effectively Connected with the Conduct of a U.S. Trade or Business	3 Years	Valid until a change in circumstances occurs, but not to exceed December 31st of the third succeeding year following the year in which the form was prepared.
W-8 EXP	Certificate of Foreign Government or Other Foreign Organization for U.S. Tax Withholding	3 Years	Valid until a change in circumstances occurs, but not to exceed December 31st of the third succeeding year following the year in which the form was prepared if the taxpayer did not have a U.S. taxpayer ID number.
W-8 IMY	Certificate of Foreign Intermediary, Foreign Flow Through Entity or Certain U.S. Branches for U.S. Tax Withholding	Indefinite	Valid until a change in circumstances occurs.
W-9	Request for Taxpayer Identification Number & Certification	Indefinite	Valid until a change in circumstances occurs.
W-9S	Request for Student or Borrower's Taxpayer Identification Number & Certification	Indefinite	Valid until a change in circumstances occurs.
8233	Exemption from Withholding on Compensation for Independent (& Certain Dependent) Personal Services of a Non-Resident Alien Individual	Current Year	Valid only for the tax year in which it was prepared.