The backup withholding rate shown in the December 2000 revision of the following products is incorrect for amounts paid after August 6, 2001.

**Tax Forms,**
- Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY
- Instructions for Form W-8BEN
- Instructions for Form W-8ECI
- Instructions for Form W-8EXP
- Instructions for Form W-8IMY
- Form W-9, Request for Taxpayer Identification Number and Certification
- Instructions for the Requester of Form W-9

The Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY, and the separate instructions for Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY will be revised in August 2001 to reflect the new rates.
Form W-9 and the Instructions for the Requester of Form W-9 will be revised in December 2001 to reflect the new backup withholding rate for amounts paid after December 31, 2001.

Technical publications.
- Publication 17, Your Federal Income Tax
- Publication 225, Farmer’s Tax Guide
- Publication 505, Tax Withholding and Estimated Tax
- Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations
- Publication 542, Corporations
- Publication 550, Investment Income and Expenses
- Publication 583, Starting a Business and Keeping Records
- Publication 1212, List of Original Issue Discount Instruments

The 2001 version of these publications will show the new backup withholding rate for amounts paid after December 31, 2001.

New Rate Not Reflected in 2001 Products

The backup withholding rate shown in the 2001 version of the following products is incorrect for amounts paid after August 6, 2001.

- Form W-2G, Certain Gambling Winnings
- Instructions for Form 1042-S
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government and Qualified State Tuition Program Payments
- Form 1099-INT, Interest Income
- Form 1099-OID, Original Issue Discount

- Form 1099-MISC, Miscellaneous Income
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Instructions for Forms 1099, 1098, 5498, and W-2G

The 2002 version of these forms and instructions will show the new backup withholding rate for amounts paid after December 31, 2001.