Form **W-8**
(October 1998)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

► **Section references are to the Internal Revenue Code.**
► **Please type or print.** ► **See separate instructions.**
► **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-XXXX

Do not submit this form for a:	**Instead, submit Form:**
• Foreign partnership (but see instructions for exceptions)	W-8A or W-8C
• Foreign government, international organization, foreign central bank of issue, tax-exempt organization, or private foundation	W-8A or W-8B

Do not submit this form if you are:	**Instead, submit Form:**
• Acting as an intermediary.	W-8C
• Claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the U.S. . . .	W-8A

Part I Identification of Beneficial Owner (See instructions)

1 Name of individual or organization that is the beneficial owner

2 Type of beneficial owner ☐ Individual ☐ Corporation ☐ Disregarded entity ☐ Partnership ☐ Trust ☐ Estate

3 Country of incorporation or organization

4 Permanent residence address (Street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identifying number, if required (see instructions) ☐ SSN or ITIN ☐ EIN

7 Foreign tax identifying number, if any

8 Account number(s) (optional)

Proof as of June 2, 1998 Subject to change!

Part II Claim of Tax Treaty Benefits (if applicable)

I certify that (check all that apply):

a ☐ I am a resident of _____ (name of country) within the meaning of the income tax treaty between the United States and that country.

b ☐ If required, the U.S. taxpayer identifying number is stated on line 6 (see instructions).

c ☐ The beneficial owner is not an individual, meets the requirements of the article in the applicable treaty dealing with limitation on benefits, (if any), **and** derives the income for which the treaty benefits are claimed (see instructions).

d ☐ The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e ☐ The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, $500,000.

f ☐ The income is business profits (or industrial or commercial profits) exempt from U.S. tax.

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is a foreign person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States,
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions, **and**
- I am not a former citizen or long-term resident of the United States subject to section 877 (relating to certain acts of expatriation) or, if I am subject to section 877, I am nevertheless entitled to treaty benefits with respect to the amounts received.

Sign Here ▶ _____ Signature of beneficial owner (or individual authorized to sign for beneficial owner) | _____ Date | _____ Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8** (10-98)