

Form **W-8B**

(October 1998)

Department of the Treasury
Internal Revenue Service

**Certification for United States Tax Withholding
for Foreign Governments and Other Foreign Organizations**
(For use by foreign governments, international organizations, foreign central banks of issue, and tax-exempt organizations.)

OMB No. 1545-xxxx

- ▶ 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.

Caution: Do not use this form if:

- You are claiming an exemption from U.S. withholding on income that is effectively connected with the conduct of a trade or business in the United States. Instead, submit **Form W-8A**.
- You are acting as an intermediary. Instead, submit **Form W-8C**.

Part I Identification of Beneficial Owner

1 Full name of organization, or governmental agency or instrumentality	
2 Permanent 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)
3 Mailing address (if different from above)	
City or town, state or province. Include postal or ZIP code where appropriate.	Country (do not abbreviate)
4 Country of incorporation or organization	5 Foreign tax identifying number, if any
6 U.S. taxpayer identifying number, if required (see instructions)	7 Account number(s) (optional)
8 Type of entity	<input type="checkbox"/> Foreign government <input type="checkbox"/> International organization <input type="checkbox"/> Foreign central bank of issue <input type="checkbox"/> Foreign tax-exempt organization

Part II Certification Statement

9 For a foreign government:
I certify that the entity identified in Part I is (check one):

A foreign government exempt from taxation under section 892.
 An integral part of a foreign government.
 A controlled entity of the government of

10 For an international organization:
 I certify that:

- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18); and
- The payments are within the scope of the exemption granted by section 892.

11 For a foreign central bank of issue:
 I certify that:

- The entity identified in Part I is a foreign central bank of issue;
- The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity; and
- The payments are within the scope of the exemption granted by section 895.

12 For a foreign tax-exempt organization:
 Check one:

a I certify that the entity identified in Part I has been issued a determination letter by the IRS dated that is currently in effect and that concludes that it is an organization described in section 501(c).

b I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

Check one:

c If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization would qualify as an organization described in section 509(a)(1), (2), (3), or (4).

d If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509.

I have attached information certifying what portion (if any) of the amounts to which this form relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income.

Exhibit 3 (Continued)

Part III Claim of Tax Treaty Benefits

13 I certify that:

- The beneficial owner is a resident of within the meaning of the income tax treaty in effect between the United States and that country. (name of country)
- If required, the taxpayer identifying number stated on line 6 is certified (see instructions).
- The beneficial owner meets the requirements under the provisions of the article in the applicable treaty dealing with the limitation on benefits for the following reasons (see instructions)

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 and that:

- The organization for which I am signing is the beneficial owner of the income to which this form relates;
- The beneficial owner is a foreign person;
- The income to which this certificate relates is not effectively connected with the conduct of a trade or business in the United States; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Sign here _____

Signature of authorized official

_____ Date

