

**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

Department of the Treasury
Internal Revenue Service

- ▶ 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: Use Form W-8A 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. Use Form W-8C if you are acting as an intermediary.

Part I Identification of Beneficial Owner

1 Name of organization _____

2 Type of entity: Foreign government International organization Foreign central bank of issue (not wholly owned by the foreign sovereign) Foreign tax-exempt organization

3 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) _____

4 Mailing address (if different from above) _____

City or town, state or province. Include postal or ZIP code where appropriate. _____ Country (do not abbreviate) _____

5 Country of incorporation or organization _____

6 Foreign government identifying number, if any _____

7 U.S. taxpayer identifying number, if required (see instructions) _____

8 Account number(s) (optional) _____

Proof as of
June 2, 1998
(subject to change)

Part II Certification Statement

- 9 **For a foreign government:**
- I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.
- Check one:
- The entity identified in Part I is an integral part of the government of
 - The entity identified in Part I is 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 (not wholly owned by the foreign sovereign):**
- 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:**
- If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, an attachment has been provided identifying such amounts.
- 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).
- For 501(c)(3) organizations only, 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 not 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 is not a private foundation because it meets one of the exceptions 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 a private foundation described in section 509.

Part III Claim of Tax Treaty Benefits

I certify that:

- a 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)
- b If required, the taxpayer identifying number is stated on line 7 (see instructions).
- c The beneficial owner meets the requirements of the article in the applicable treaty dealing with limitation on benefits.
- d 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 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.
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States.
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

Sign here

Signature of authorized official

Date

Capacity in which acting



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