

Certificate of Exemption—Other than Individuals
(from Withholding on Interest and Dividends)
Also Use to Revoke a Previously Filed Exemption

File This Form With
the Payer of the
Interest or Dividends

Please print or type	Name as shown on account	Taxpayer identifying number
	Address	
	City, State and ZIP code	

List account number(s) here (See Instructions) ▶

<p>Part I To claim exemption from withholding on the account(s) shown above, check here <input type="checkbox"/></p> <p>I (we) qualify for exemption from withholding on interest and dividends under one or more of the following definitions of "exempt recipient":</p> <table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> <ul style="list-style-type: none"> ● Certain simple trusts ● Corporation ● Exempt organization ● Individual retirement plan ● U.S. Government or U.S. agency ● State, or political subdivision ● Foreign government ● International organization ● Foreign central bank of issue </td> <td style="width:50%; vertical-align: top;"> <ul style="list-style-type: none"> ● Securities or commodities dealer ● Real estate investment trust ● Entity registered under the Investment Company Act of 1940 ● Common trust fund ● Middleman (including nominee or custodian) ● Financial institution ● Trust </td> </tr> </table>	<ul style="list-style-type: none"> ● Certain simple trusts ● Corporation ● Exempt organization ● Individual retirement plan ● U.S. Government or U.S. agency ● State, or political subdivision ● Foreign government ● International organization ● Foreign central bank of issue 	<ul style="list-style-type: none"> ● Securities or commodities dealer ● Real estate investment trust ● Entity registered under the Investment Company Act of 1940 ● Common trust fund ● Middleman (including nominee or custodian) ● Financial institution ● Trust 	<p>Part II Revocation — To cancel the exemption from withholding on the account(s) shown above, check here . ▶ <input type="checkbox"/></p> <p>If you check this box, withholding will begin on the account(s) listed.</p>
<ul style="list-style-type: none"> ● Certain simple trusts ● Corporation ● Exempt organization ● Individual retirement plan ● U.S. Government or U.S. agency ● State, or political subdivision ● Foreign government ● International organization ● Foreign central bank of issue 	<ul style="list-style-type: none"> ● Securities or commodities dealer ● Real estate investment trust ● Entity registered under the Investment Company Act of 1940 ● Common trust fund ● Middleman (including nominee or custodian) ● Financial institution ● Trust 		

Please Sign Here	Under penalties of perjury, I certify that I am entitled to the exemption from withholding shown above (does not apply if you are revoking an exemption in Part II above).	
	Signature	Date

Instructions for Form W-7
Certificate of Exemption—Other than Individuals
(References are to the Internal Revenue Code.)

General.—The law requires that, beginning July 1, 1983, payers of interest, dividends, or patronage dividends must withhold 10% of each payment as Federal income tax withheld. (Patronage dividends are those paid by a cooperative.)

Individuals.—See instructions for Form W-6, Individual Certificate of Exemption.

Other than Individuals.—You may claim exemption from the withholding requirement if you are an "exempt recipient" as defined in section 3452. This includes:

- a simple trust where all beneficiaries are either exempt individuals, sec. 501(a) exempt organizations, or individual retirement plans;
- a corporation;
- a sec. 501(a) tax-exempt organization;
- an individual retirement plan, as defined in sec. 7701(a)(37);
- the U.S. Government, or a U.S. agency;
- a State, the District of Columbia, or a U.S. possession (including political subdivisions of these);
- a foreign government (including its political subdivisions, wholly owned agencies, and instrumentalities);
- an international organization, as defined in sec. 7701(a)(18) (including its wholly owned agencies and instrumentalities);
- a foreign central bank of issue;
- a securities or commodities dealer;
- a real estate investment trust, as defined in sec. 856;
- an entity registered under the Investment Company Act of 1940;
- a common trust fund, as defined in sec. 584(a);

- a middleman (including a nominee or custodian) between the payer and payee (you are then considered to be the payer, and must withhold on payments to the payee);
 - a financial institution; or
 - a trust exempt from tax under sec. 664(c), or described in sec. 4947(a)(1).
- See the regulations under sec. 3452 for more details on these definitions.

Filing.—You may have to file a certificate in order to claim exemption from withholding. If your payer provides a certificate, please use it. Otherwise, use the one IRS provides.

More Than One Payer.—If you receive interest or dividends from more than one payer, file a certificate with each payer.

More Than One Account With the Same Payer.—If you have more than one account with the same payer (for example, a savings account and a certificate of deposit at the same bank), check with the payer to see if a separate certificate must be filed for each account.

You Only Have to File Once.—This certificate remains in effect until revoked.

To Revoke an Exemption.—If you cease to qualify for exemption, you must, within 10 days, revoke all exemption certificates previously filed. (You do not have to file a revocation with a payer if you are no longer receiving interest or dividends from that account.) To revoke an exemption, check the revocation box, or use the method prescribed by the payer. Withholding will then begin on the account(s) listed.

If you file a false certificate when you are not entitled to the exemption from withholding, or if you fraudulently fail to revoke an exemption when you know you are no longer entitled to exemption, you may be subject to penalties of up to \$500 or one year imprisonment or both.

Signature.—Any person who is authorized to sign for the organization may sign the Form W-7.

Information Copy of Instructions for Form W-6, Individual Certificate of Exemption

General.—The law requires that, beginning July 1, 1983, payers of interest, dividends, or patronage dividends must withhold 10% of each payment as Federal income tax withheld. (Patronage dividends are those paid by a cooperative.)

Payees Other Than Individuals (including nominees and custodians).—See instructions for Form W-7, Certificate of Exemption—Other Than Individuals.

Individuals.—You may claim exemption from the withholding requirement if you meet any of these tests for last year (1982 if filing form in 1983):

- Your tax liability for last year was \$600 or less; or
- You are 65 or older, and your tax liability for last year was \$1,500 or less; or
- You and your spouse filed a joint income tax return last year, and your tax liability was \$1,000 or less; or
- You or your spouse or both of you are 65 or older, you filed a joint income tax return last year, and your tax liability was \$2,500 or less; or
- You were not required to file an income tax return last year.

Your "tax liability for last year" is the income tax shown on your return minus any credits you were entitled to claim (other than the credit for withholding on wages, pensions, interest and dividends, etc.; the earned income credit; and the credit for Federal tax on special fuels and oils).

You must file a certificate in order to claim exemption from withholding. If your payer provides a certificate, please use it. Otherwise, use the one IRS provides.

When to Claim Exemption.—File this certificate when you determine you are able to claim exemption. This will generally be when you file a tax return (Form 1040, 1040A, or 1040EZ) that

meets one of the tests above, or when you determine that you are not required to file a return. Even if you are exempt from withholding, the interest and dividends are still taxable income, and are reported to the IRS by the payer.

More Than One Payer.—If you receive interest or dividends from more than one payer, file a certificate with each payer.

More Than One Account With the Same Payer.—If you have more than one account with the same payer (for example, a savings account and a certificate of deposit at the same bank), check with the payer to see if a separate certificate must be filed for each account.

You Only Have to File Once.—This certificate remains in effect until revoked.

To Revoke an Exemption.—You may revoke your exemption at any time. You must revoke all your exemption certificates no later than 10 days after the due date (without extension) of a tax return that shows a tax liability that does not meet any of the tests for exemption. To revoke your exemption, check the revocation box, or use the method prescribed by the payer. Withholding will then begin on the account(s) listed.

You do not have to file a revocation with a payer if you are no longer receiving interest or dividends from that account.

If you file a false certificate when you are not entitled to the exemption from withholding, or if you fraudulently fail to revoke an exemption when you know you are no longer entitled to exemption, you may be subject to penalties of up to \$500 or one year imprisonment or both.

Signature.—On joint accounts, only one of the persons to whom the interest or dividend statement is issued needs to sign Form W-6.