

**Certificate of Foreign Government or Other Foreign
Organization for United States Tax Withholding**
(For use by foreign governments, international organizations, foreign central banks of
issue, and foreign tax-exempt organizations.)
▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- Any organization that is not claiming the applicability of section(s) 501(c), 892, 895, or 1443(b) **W-8BEN or W-8ECI**
- A beneficial owner solely claiming foreign status or treaty benefits **W-8BEN**
- A foreign partnership **W-8BEN or W-8IMY**
- A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States **W-8ECI**
- A person acting as an intermediary **W-8IMY**

Instead, use Form:

Part I Identification of Beneficial Owner (See instructions.)

1 Name of organization	2 Country of incorporation or organization
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3 Type of entity	<input type="checkbox"/> Foreign government	<input type="checkbox"/> International organization	<input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign)	<input type="checkbox"/> Foreign tax-exempt organization
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4 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)
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5 Mailing address (if different from above)

City or town, state or province. Include postal or ZIP code where appropriate.	Country (do not abbreviate)
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6 U.S. taxpayer identification number, if required (see instructions)	7 Foreign tax identifying number, if any (optional)
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8 Account number(s) (optional)

Part II Qualification 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:

- a The entity identified in Part I is an integral part of the government of
- b 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.

(Part II and required certification continued on page 2)

Part II Qualification Statement *(continued)*

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 either box 12a OR box 12b:

- 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 section 501(c)(3) organizations only, check either box 12c OR box 12d:

- 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 Certification

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:

- 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**, if applicable,
 - 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, **or**
 - 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

