

**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, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)

Department of the Treasury  
Internal Revenue Service

▶ 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 foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 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 or a foreign trust . . . . . W-8BEN or W-8IMY
- A person claiming that income is 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 before completing this part.)**

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
	<input type="checkbox"/> Government of a U.S. possession			<input type="checkbox"/> Foreign private foundation

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 Reference number(s) (see instructions)

**Part II Qualification Statement**

**9 For a foreign government:**

- a  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 box 9b or box 9c, whichever applies:
- b  The entity identified in Part I is an integral part of the government of .....
- c  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, including foreign private foundations:**

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, attach a statement identifying the 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 exempt 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.

**13 For a government of a U.S. possession:**

- I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

**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 not a U.S. person,
- 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, **and**
- 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.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here**

.....  
Signature of authorized official

.....  
Date (MM-DD-YYYY)

.....  
Capacity in which acting