

**UPDATED INFORMATION ON USE OF  
FORM W-8EXP (REVISION DATE FEBRUARY 2006)  
BEFORE JANUARY 1, 2015**

This Form W-8EXP (revision date April 2014) reflects the changes made in the Foreign Account Tax Compliance Act (FATCA) and is the current version of the form for use. You also may use the prior version of the Form W-8ECI (revision date February 2006) through December 31, 2014.

For purposes of chapter 3 of the Internal Revenue Code, Form W-8EXP (revision date February 2006) provided to a withholding agent before January 1, 2015 will remain valid until the form's validity expires under Treasury Regulations section 1.1441-1(e)(4)(ii).

For purposes of chapter 4 of the Internal Revenue Code, Form W-8EXP (revision date February 2006) provided to a withholding agent before January 1, 2015 is and will remain valid to the extent permitted in Treasury Regulations section 1.1471-3(d)(1) (describing the allowance for use of a "pre-FATCA Form W-8"). See also Treasury Regulations section 1.1471-2T(a)(4)(ii) (describing a transitional exception to withholding for certain payments made with respect to a preexisting obligation).

A withholding agent may request that you provide Form W-8EXP (revision date February 2006) before January 1, 2015. Form W-8EXP (revision date February 2006) can be found on [irs.gov](http://irs.gov) in the Forms and Publications section, under the "Prior Year Forms" tab, by searching the cumulative list of forms posted there for the term "Form W-8".

# Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting

(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.)

OMB No. 1545-1621

Department of the Treasury  
Internal Revenue Service

- ▶ Information about Form W-8EXP and its separate instructions is at [www.irs.gov/formw8exp](http://www.irs.gov/formw8exp).
- ▶ Section references are to the Internal Revenue Code.
- ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

**Instead, use Form:**

- A 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-E or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN or W-8BEN-E
- A foreign partnership or a foreign trust . . . . . W-8BEN-E 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

**Part I Identification of Beneficial Owner**

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"/> Foreign private foundation <input type="checkbox"/> Government of a U.S. possession
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4 Chapter 4 Status (FATCA status):

<input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a Reporting Model 1 FFI). <input type="checkbox"/> Nonreporting IGA FFI. Complete Part III. <input type="checkbox"/> Territory financial institution. Complete Part III. <input type="checkbox"/> International organization.	<input type="checkbox"/> Foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue. Complete Part III. <input type="checkbox"/> Exempt retirement plan of foreign government. Complete Part III. <input type="checkbox"/> 501(c) organization. Complete Part III. <input type="checkbox"/> Passive NFFE. Complete Part III. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part III.
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5 Permanent address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate.	Country
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6 Mailing address (if different from above).

City or town, state or province. Include postal or ZIP code where appropriate.	Country
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7 U.S. TIN, if required (see instructions)	8a <input type="checkbox"/> GIIN	b <input type="checkbox"/> Foreign TIN (see instructions)
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9 Reference number(s) (see instructions)

**Part II Qualification Statement for Chapter 3 Status**

- 10 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 10b or box 10c, 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 \_\_\_\_\_.
- 11 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.
- 12 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 Qualification Statement for Chapter 3 Status** *(continued)***13 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 13a or box 13b:**

- 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 13c or box 13d:**

- 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.

**14 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 Qualification Statement for Chapter 4 Status (if required)****15 For a nonreporting IGA FFI:**

- I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_
  - Is treated as a \_\_\_\_\_ under the provisions of the applicable IGA (see instructions); **and**
  - If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN: \_\_\_\_\_

**16 For a territory financial institution:**

- I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**17 For a foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue:**

- I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**18 For an exempt retirement plan of a foreign government:**

- I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA) to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA) to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**19 For a 501(c) organization:**

- I certify that the entity identified in Part I is an entity described in section 501(c) but is not an insurance company described in section 501(c)(15).

**20 For a passive NFFE:**

- a**  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States).

**Check box 20b or 20c, whichever applies.**

- b**  I further certify that the entity identified in Part I has no substantial U.S. owners, **or**
- c**  I further certify that the entity identified in Part I has provided a statement including the name, address, and TIN of each substantial U.S. owner of the NFFE (see instructions).

**21 Name of sponsoring entity:** \_\_\_\_\_

- I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 21.

**Part IV 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 and other payments 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 payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.

**I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign  
Here** ▶

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Signature of authorized official

-----  
Print name

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

**I certify that I have the capacity to sign for the entity identified on line 1 of this form.**