

Certificate of Foreign Status of Nonresident Alien for United States Tax Withholding

Substitute for
OMB No. 1545-1621

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:

Instead, use Form:

- A U.S. citizen or other U.S. person, including a resident alien individual _____ W-9
 - 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 foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) _____ W-8ECI or W-8IMY
 - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) _____ W-8ECI or W-8EXP
- Note:** These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding and information reporting.
- A person acting as an intermediary _____ W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Nonresident Alien Claiming non-"U.S. person" status

1 Name of nonresident alien (non-U.S. person)		2 Country of incorporation or organization NA: Human being	
3 Type of nonresident alien:			
<input type="checkbox"/> Individual (public officer)	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government <input type="checkbox"/> International organization
<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Transient foreigner <input type="checkbox"/> Union state Citizen
4 Permanent address (street, apt. or suite no. or rural route)			
City or town, state or province. Include postal code where appropriate.			Country (do not abbreviate) United States of America
5 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country (do not abbreviate)
6 Identification number (unless not required) NOT REQUIRED. See W-8BEN Inst. p. 1,2,4,5 (Cat. 25576H); W-8 Supp. Inst. p. 1,2,6 (Cat. 26698G) Pub. 515 Inst. p. 7; Form 1042-s Inst. p. 1,14; 31 CFR 306.10; 31 CFR 103.34(a)(3)(x)		7 Foreign tax ID no., if any	
8 Reference number(s) Status claimed at 26 CFR 1.871-1(b)(1)(i)-nonresident alien who at no time during the year engaged in a "trade or business" in the U.S.			

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The nonresident alien is a resident of _____ within the meaning of an income tax treaty between the U.S. and that country
- b If required, the identification number is stated on line 6 (see instructions).
- c The nonresident alien is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The nonresident alien is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The nonresident alien is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable--see instructions): The nonresident alien is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____
Explain the reasons the nonresident alien meets the terms of the treaty article: _____

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts which the income is not effectively connected with the conduct of a trade or business in the United States

Part IV Certification

Under penalties of perjury from without the "United States" in accordance with 28 U.S.C. 1746(1), 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 when litigated only in a state court with a jury trial. I further certify under penalties of perjury that:

- I am the nonresident alien (or am authorized to sign for the nonresident alien) of all the transactions to which this form relates
- The nonresident alien is NOT a U.S. person and is not liable for withholding or paying income taxes or filing returns under 26 U.S.C. or 26 C.F.R.
- The income to which this form relates is not effectively connected with the conduct of a "trade or business" within the "United States" and is not subject to tax under an income tax law or treaty, and
- For broker transactions or broker transaction, the nonresident alien is a "foreign estate" as defined in 26 U.S.C. 7701(a)(31)

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

Sign Here



Signature of nonresident alien (or person authorized to sign for nonresident alien) Date (MM-DD-YYYY) Capacity in which acting