

# Certificate of Foreign Intermediary, Foreign Partnership, or Certain U.S. Branches for United States Tax Withholding

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:**

- A beneficial owner solely claiming foreign status or treaty benefits . . . . . W-8BEN
- A hybrid entity claiming treaty benefits on its own behalf . . . . . W-8BEN
- 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 government, international organization, foreign central bank of issue, a foreign tax-exempt organization, or a foreign private foundation, claiming the applicability of section(s) 501(c), 892, 895, or 1443(b) . . . . . W-8EXP

**Instead, use Form:**

**Part I Identification of Entity** (See instructions.)

|   |   |
|---|---|
| 1 Name of individual or organization that is acting as intermediary   | 2 Country of incorporation or organization          |
| 3 Type of entity—check the appropriate box:<br><input type="checkbox"/> Qualified intermediary. Complete Part II. <input type="checkbox"/> U.S. branch. Complete Part IV. <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VI.<br><input type="checkbox"/> Nonqualified intermediary. Complete Part III. <input type="checkbox"/> Withholding foreign partnership. Complete Part V. |   |
| 4 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use P.O. box.</b>  |   |
| City or town, state or province. Include postal code where appropriate.   | Country (do not abbreviate)                         |
| 5 Mailing address (if different from above)   |   |
| City or town, state or province. Include postal code where appropriate.   | Country (do not abbreviate)                         |
| 6 U.S. taxpayer identification number (see instructions)<br><input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN   | 7 Foreign tax identifying number, if any (optional) |
| 8 Account number(s) (optional)  |   |

**Part II Qualified Intermediary**

- 9a  (All qualified intermediaries check here) I certify that the entity identified in Part I:
- Is a qualified intermediary and is not acting for its own account;
  - Has obtained the appropriate certificates or other documentation as required in its withholding agreement for those assets that are identified on the attached statement as being allocable to documented U.S. account holders and documented foreign account holders; **and**
  - Has provided or will provide a statement that furnishes sufficient information for the withholding agent to determine the correct amount required to be withheld from amounts paid to the intermediary and reported to the IRS, and agrees to update this statement as required.
- b  (If applicable) I certify that the entity identified in Part I has assumed primary withholding responsibility with respect to the amounts identified in the attached statement.

**Part III Nonqualified Intermediary**

- 10a  (All nonqualified intermediaries check here) I certify that the entity identified in Part I:
- Is not a qualified intermediary and is not acting for its own account; **and**
  - Has provided or will provide the required statement furnishing sufficient information for the withholding agent to determine the correct amount required to be withheld from amounts paid to the intermediary and reported to the IRS, and agrees to update this statement as required.
- b  I certify that the entity identified in Part I is using this form to transmit withholding certificates and other appropriate documentation for the payment(s) to which this form relates.
- If box 10b is checked, also check either box 10c OR box 10d:**
- c  The withholding certificates and other documentation associated with this form represent all of the persons to which this form relates.
- d  The withholding certificates and other documentation associated with this form **do not** represent all of the persons to which this form relates. The amounts allocable to persons covered by this form but for which withholding certificates or other documentation are lacking or unreliable are separately identified.

**Part IV Certain United States Branches**

**Note:** You may use this Part if the entity identified in Part I is a U.S. branch of a foreign bank or insurance company and is subject to certain regulatory requirements (see instructions).

- 11  I certify that the entity identified in Part I is a U.S. branch and that the payments are not effectively connected with the conduct of a trade or business in the United States.

**Check box 12 OR box 13a, whichever applies:**

- 12  I certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this certificate.

- 13a  I certify that the entity identified in Part I:
- Is using this form to transmit withholding certificates or other appropriate documentation for the persons for whom the branch receives a payment, **and**
  - Has provided or will provide the required statement furnishing sufficient information for the withholding agent to determine the correct amount required to be withheld from amounts paid to the U.S. branch and reported to the IRS, and agrees to update this statement as required.

**If line 13a is checked, also check either box 13b OR box 13c:**

- b  The withholding certificates and other documentation associated with this form represent all of the persons to which this form relates.
- c  The withholding certificate and other documentation associated with this form **do not** represent all of the persons to which this form relates. The amounts allocable to persons covered by this form but for which withholding certificates or other documentation are lacking or unreliable are separately identified.

**Part V Withholding Foreign Partnership**

- 14  I certify that the entity identified in Part I:
- Is a withholding foreign partnership and will comply with the withholding and reporting provisions under the Internal Revenue Code except to the extent provided under its withholding agreement, **and**
  - Has provided or will provide the required statement furnishing sufficient information for the withholding agent to determine the correct amount paid to the withholding foreign partnership and reported to the IRS, and agrees to update this statement as required.

**Part VI Nonwithholding Foreign Partnership**

- 15a  I certify that the entity identified in Part I:
- Is a foreign partnership (other than a withholding foreign partnership) and that the payments to which this certificate relates are not effectively connected with the conduct of a trade or business in the United States; **and**
  - Has provided or will provide the required statement furnishing sufficient information for the withholding agent to determine the correct amount required to be withheld from amounts paid to the partnership and reported to the IRS, and agrees to update this statement as required.

**Check either box 15b OR box 15c:**

- b  The withholding certificates and other documentation associated with this form represent all of the partners to which this form relates.
- c  The withholding certificate and other documentation associated with this form **do not** represent all of the partners to which this form relates. The amounts allocable to partners covered by this form but for which withholding certificates or other documentation are lacking or unreliable are separately identified.

**Part VII 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.

Sign Here



.....  
Signature of authorized official

.....  
Date

