

### 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.)

▶ 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 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  |   |
| 3 Type of entity   | <input type="checkbox"/> Foreign government<br><input type="checkbox"/> Government of a U.S. possession | <input type="checkbox"/> International organization<br><input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign) | <input type="checkbox"/> Foreign tax-exempt organization<br><input type="checkbox"/> Foreign private foundation |
| 4 Permanent address (street, apt. or suite no., or rural route). <b>Do not use a 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 or ZIP code where appropriate.                 |   | Country (do not abbreviate)   |   |
| 6 U.S. taxpayer identification number, if required (see instructions)                          |   | 7 Foreign tax identifying number, if any (optional)   |   |
| 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)

