

Certificate of Foreign Status

Please print or type	Name of beneficial owner (if joint account, also give joint owner's name)	U.S. taxpayer identification number (if any)
	Permanent Address (See <i>Specific Instructions</i> .) (Include apt. or suite no.)	
	City, province or state, postal code and country	
	Current Mailing Address , if different (Include apt. or suite no., or P.O. box if mail is not delivered to street address.)	
City, town or post office, state, and ZIP code (If foreign address, enter city, province or state, postal code and country.)		
List account information here (Optional, see <i>Specific Instructions</i> .)		Account type
Account number(s)		

Notice of Change in Status.—To notify the payer, mortgage interest recipient, broker or barter exchange that you no longer qualify for exemption, check here

If you check this box, reporting will begin on the account(s) listed.

Please Sign Here	Certification. —(Check applicable box(es)). Under penalties of perjury, I certify that:	
	<input type="checkbox"/> For INTEREST PAYMENTS , I am not a U.S. citizen or resident (or I am filing for a foreign corporation, partnership, estate, or trust); AND <input type="checkbox"/> For BROKER TRANSACTIONS or BARTER EXCHANGES , I am an exempt foreign person as defined in the instructions below.	
	Signature	Date

General Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

Purpose of Form.—Use Form W-8 or a substitute form containing a substantially similar statement to tell the payer, mortgage interest recipient, middleman, broker, or barter exchange that you are a nonresident alien individual, foreign entity, or exempt foreign person not subject to certain U.S. information return reporting or backup withholding rules.

Caution: *Form W-8 does not exempt the payee from the 30% (or lower treaty) withholding rates.*

Nonresident Alien Individual.—For income tax purposes, the term **nonresident alien individual** means an individual who is neither a U.S. citizen nor resident. Generally, an alien is considered to be a U.S. resident if:

- The individual was a lawful permanent resident of the United States at any time during the calendar year, that is, the alien held an immigrant visa (a "green card"), or
- The individual was physically present in the United States on:
 - (1) at least 31 days during the calendar year, and
 - (2) 183 days or more during the current year and the 2 preceding calendar years (counting all the days of physical presence in the current year, 1/3 the number of days of presence in the first preceding year, and only 1/6 of the number of days in the second preceding year).

See **Pub. 519**, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

Exempt Foreign Person.—For purposes of this form, you are an **exempt foreign person** for a calendar year in which:

- You are a nonresident alien individual or a foreign corporation, partnership, estate or trust, and
- You are not engaged, or plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from the broker or barter exchange, or your country has a tax treaty with the U.S. that exempts your transactions from U.S. taxes.

Who May Not File.—If you are a nonresident alien individual married to a U.S. citizen or resident and have made an election under section 6013(g) or (h), you are treated as a U.S. resident and **may not** use Form W-8.

When To File.—Form W-8 or substitute form should be filed before a payment is made. Otherwise, the payer may have to withhold and send 20% of the payment to the Internal Revenue Service (see *Backup Withholding* below). This certificate generally remains in effect for three calendar years. However, the payer may require you to file a new certificate each time a payment is made to you.

Where To File.—File this form with the payer of the qualifying income who is the withholding agent (see *Withholding Agent* on page 2). You may wish to keep a copy for your own records.

Backup Withholding.—A U.S. taxpayer identification number or Form W-8 or substitute form must be given to the payers of certain income. If a taxpayer identification number or Form W-8 or substitute form is not provided or the wrong taxpayer identification number is provided, these payers may have to withhold 20% of each payment or transaction. This is called "backup withholding."

Reportable payments subject to backup withholding rules are:

- Interest payments under section 6049(a).
- Dividend payments under sections 6042(a) and 6044.
- Other payments (i.e., royalties and payments from broker and barter exchanges) under sections 6041, 6041A(a), 6045, 6050A and 6050N.

If backup withholding occurs, an exempt foreign person who is a nonresident alien individual may get a refund by filing **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, with the Internal Revenue Service Center, Philadelphia, PA 19255, even if filing the return is not otherwise required.

U.S. Taxpayer Identification Number.—The Internal Revenue law requires that certain income be reported to the Internal Revenue Service using a U.S. taxpayer identification number (TIN). This number can be a social security number assigned to individuals by the Social Security Administration or an employer identification number assigned to businesses and other entities by the Internal Revenue Service.

(Continued on back.)

Payments to account holders who are foreign persons (nonresident alien individuals, foreign corporations, partnerships, estates or trusts) generally are not subject to U.S. reporting requirements. Also, foreign persons are not generally required to have a U.S. taxpayer identification number, nor are they subject to any backup withholding because they do not furnish such a number to a payer or broker.

However, foreign persons with income effectively connected with a trade or business in the United States (income subject to regular (graduated) income tax), must have a TIN. To apply for a TIN, use **Form SS-4**, Application for Employer Identification Number, or **Form SS-5**, Application for a Social Security Card, available from Social Security Administration district offices.

Special Rules

Mortgage Interest.—For purposes of the reporting rules, mortgage interest is interest paid on a mortgage to a person engaged in a trade or business originating mortgages in the course of that trade or business. A mortgage interest recipient is one who receives interest on a mortgage that was acquired in the course of a trade or business.

Mortgage interest is not subject to backup withholding rules, but is subject to reporting requirements under section 6050H. Generally, however, the reporting requirements do not apply if the payer of record is a nonresident alien individual who pays interest on a mortgage not secured by real property in the United States. Use Form W-8 or substitute statement to notify the mortgage interest recipient that the payer is a nonresident alien individual.

Portfolio Interest.—Generally, portfolio interest paid to a nonresident alien individual or foreign partnership, estate or trust is not subject to backup withholding rules. However, if interest is paid on portfolio investments to a beneficial owner that is neither a financial institution nor a member of a clearing organization, Form W-8 or substitute form is required.

Registered obligations not targeted to foreign markets qualify as portfolio interest not subject to 30% withholding but require the filing of Form W-8 or substitute form.

See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for **registered obligations targeted to foreign markets** and when Form W-8 or substitute form is not required on these payments.

See *Instructions to Withholding Agents* for reporting rule on portfolio interest.

Bearer Obligations.—The interest from bearer obligations targeted to foreign markets is treated as portfolio interest and is not subject to 30% withholding. Form W-8 or substitute form is not required.

Broker or Barter Exchanges.—Income from broker or barter exchanges is subject to reporting rules and backup withholding unless Form W-8 or substitute form is filed to notify the broker or barter exchange that you are an exempt foreign person as defined on page 1.

A **broker** includes a dealer, barter exchange, and any other person who, in the ordinary course of a trade or business, regularly acts as a middleman with respect to property or services.

A **barter exchange** is any organization of members providing property or services who jointly contract to trade or barter such property or services.

A **person** also includes any governmental unit, agency or instrumentality thereof.

Specific Instructions

U.S. Taxpayer Identification Number.—If you have a U.S. taxpayer identification number, enter your number in this space (see the discussion earlier).

Permanent Address.—Enter your complete address in the country where you reside permanently for income tax purposes.

<i>If you are:</i>	<i>Show the address of:</i>
An individual	Your permanent residence
A partnership or corporation	Principal office
An estate or trust	Permanent residence or principal office of any fiduciary

Also show your current mailing address if it differs from your permanent address.

Account Information (optional).—If you have **more than one account** (savings, certificate of deposit, pension, IRA, etc.) with the same payer, list all account numbers and types on one Form W-8 or substitute form unless your payer requires you to file a separate certificate for each account.

If you have **more than one payer**, file a separate Form W-8 with each payer.

Signature.—If only one foreign person owns the account(s) listed on this form, that foreign person should sign the Form W-8.

If each owner of a joint account is a foreign person, **each** should sign a separate Form W-8.

Notice of Change in Status.—If you become a U.S. citizen or resident after you have filed Form W-8 or substitute form, or you cease to be an exempt foreign person, you must notify the payer in writing within 30 days of your change in status.

To notify the payer, you may check the box in the space provided on this form or use the method prescribed by the payer.

Reporting will then begin on the account(s) listed and backup withholding may also begin unless you certify to the payer that:

- (1) The U.S. taxpayer identification number you have given is correct, **and**
- (2) The Internal Revenue Service has not notified you that you are subject to backup withholding because you failed to report certain income.

You may use **Form W-9**, Request for Taxpayer Identification Number and Certification, to make these certifications.

If an account is no longer active, you do not have to notify a payer of your change in status unless you also have another account with the same payer that is still active.

False Certificate.—If you file a false certificate when you are not entitled to the exemption from withholding or reporting, you may be subject to fines and/or imprisonment under U.S. perjury laws.

Instructions to Withholding Agents

Withholding Agent.—Generally, the person responsible for payment of the items discussed above to a nonresident alien individual or foreign entity is the withholding agent (see Pub. 515).

Retention of Statement.—Form W-8 or substitute statement must be retained in the records of the withholding agent for at least four years following the end of the last calendar year during which the payment is paid or collected.

Portfolio Interest.—Although registered obligations **not** targeted to foreign markets are not subject to 30% withholding, you must file **Form 1042S**, Foreign Person's U.S. Source Income Subject to Withholding, to report the interest payment. Both Form 1042S and a copy of Form W-8 or substitute form must be attached to **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.