

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

OMB No. 1545-XXXX

Department of the Treasury
Internal Revenue Service

▶ **Please type or print.** ▶ **See separate instructions.**
▶ **Give this form to the withholding agent or payer. Do not send to the IRS.**

Part I Identification of Entity (See instructions.)

1 Name of individual or organization that is acting as intermediary

2 Country of incorporation or organization if other than individual

3 Permanent residence address (Street, apt. or suite no., or rural route). **Do not use P.O. Box.**

| | |
|---|-----------------------------|
| City or town, state or province. Include postal code where appropriate. | Country (do not abbreviate) |
|---|-----------------------------|

4 Mailing address (if different from above)

| | |
|---|-----------------------------|
| City or town, state or province. Include postal code where appropriate. | Country (do not abbreviate) |
|---|-----------------------------|

5 U.S. taxpayer identifying number (see instructions) **6** Foreign tax identifying number, if any

7 Account number(s) (optional)

8 Type of entity—check the appropriate box:

| | | |
|--|--|--|
| <input type="checkbox"/> Qualified intermediary. Complete Part II. | <input type="checkbox"/> U.S. branch. Complete Part IV. | <input type="checkbox"/> Withholding foreign partnership. Complete Part V. |
| <input type="checkbox"/> Nonqualified intermediary. Complete Part III. | <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VI. | |

Part II Qualified Intermediary

9 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 assumed primary withholding responsibility with respect to the amounts identified, if any, in the attached statement.

I have attached a statement that provides 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. I agree to update this statement as required.

Part III Nonqualified Intermediary

10a I certify that the entity identified in Part I:

- Is not a qualified intermediary and is not acting for its own account; and
- Is using this form to transmit withholding certificates and other documentation for the payment(s) to which this form relates.

Check one:

b The attached withholding certificates and other documentation represent all of the persons to which this form relates.

c The attached withholding certificate and other documentation 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.

I have attached the required statement providing sufficient information to enable the withholding agent to determine the correct amount required to be withheld from amounts paid to the intermediary and reported to the IRS. I agree to update this statement as required.

Part IV Certain United States Branches

Note: You may use this Part if you are a U.S. branch of a foreign bank or insurance company and you are 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 12 or 13, 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.

Check one:

b The attached withholding certificates and other documentation represent all of the persons to which this form relates.

c The attached withholding certificate and other documentation 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 are unreliable are separately identified.

I have attached the required statement providing sufficient information to enable 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. I agree to update this statement as required.

Part V Withholding Foreign Partnership

14 I certify that the entity identified in Part I is a withholding foreign partnership and will comply with withholding and reporting provisions under the Internal Revenue Code except to the extent provided under its withholding agreement.

Part VI Nonwithholding Foreign Partnership

15a I certify that the entity identified in Part I is a 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.

Check one:

b The attached withholding certificates and other documentation represent all of the partners to which this form relates.

c The attached withholding certificate and other documentation 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 are unreliable are separately identified.

I have attached the required statement providing sufficient information to enable the withholding agent to determine the correct amount required to be withheld from amounts paid to the partnership and reported to the IRS. I agree to update this statement as required.

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



Printed on recycled paper