

**FORM #5 (W-8EXP SUB)  
TO BE COMPLETED BY NON-US TAX-EXEMPT ENTITIES RECEIVING  
FUNDS FOR WORK CONDUCTED WHOLLY OR PARTLY IN THE US WHO  
ARE CLAIMING EXEMPTION FROM WITHHOLDING BASED ON TAX-  
EXEMPT STATUS**

Please Print Clearly:

Organization Name : \_\_\_\_\_

Permanent address:  
(not a PO Box) \_\_\_\_\_  
\_\_\_\_\_

Mailing address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Type of entity:     \_\_\_ foreign tax-exempt organization  
                          \_\_\_ foreign private foundation

Country of incorporation or organization: \_\_\_\_\_

U.S. taxpayer identification number (required): \_\_\_\_\_

Check one box below:

- I have been issued a determination letter by the IRS dated \_\_\_\_\_ that is currently in effect and that concludes that the entity identified above is an exempt organization described in section 501(c).
- I have attached to this form an opinion from U.S. counsel concluding that the entity identified above is described in section 501(c).

If the determination letter or opinion of counsel concludes that the entity identified above is described in section 501(c)(3), I certify that (check one box below):

- The organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not

a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).

- That the organization is a private foundation described in section 509.

**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. I further certify under penalties of perjury that:

- The organization for which I am signing is the beneficial owner of the income to which this form relates,
- The beneficial owner is not a U.S. person,

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

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 foreign tax-exempt organization, foreign private foundation or international organization.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Capacity in which acting: \_\_\_\_\_

**DEFINITIONS:**

**Permanent address:** The permanent address of a foreign tax-exempt organization or foreign private foundation is the address in the country where the organization claims to be a resident for tax purposes. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes.

**Beneficial owner:** The beneficial owner is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. For additional information on the definition

of “beneficial owner” and Form W-8EXP, please see the Instructions for Form W-8EXP, which can be obtained from Internal Revenue Service ([www.irs.gov](http://www.irs.gov)).