

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.

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 TIN, nor are they subject to any backup withholding because they do not furnish a TIN 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, available from local Internal Revenue Service offices, or **Form SS-5**, Application for a Social Security Card, available from local Social Security Administration 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 form 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 **Instructions to Withholding Agents** on this page for reporting rules.

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.

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.

Dividends.—Any distribution or payment of dividends by a U.S. corporation sent to a foreign address is subject to the 30% (or lower treaty) withholding rate, but is not subject to backup withholding. Also, there is no backup withholding on dividend payments made to a foreign person by a foreign corporation. However, the 30% withholding (or lower treaty) rate applies to dividend payments made to a foreign person by a foreign corporation if:

- 25% or more of the foreign corporation's gross income for the three preceding taxable years was effectively connected with a U.S. trade or business, and
- The corporation was not subject to the branch profits tax because of an income tax treaty (see section 884(e)).

If a foreign corporation makes payments to another foreign corporation, the recipient must be a qualified resident of its country of residence to benefit from that country's tax treaty.

Broker or Barter Exchanges.—Income from transactions with a 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.

Specific Instructions

Name of Owner.—If Form W-8 is being filed for portfolio interest, enter the name of the beneficial owner.

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.—Keep Form W-8 or substitute form in your records 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.

Ownership, Exemption, or Reduced Rate Certificate

► **File this form with your withholding agent.**

Please Type or Print	Name of beneficial owner	U.S. identifying number, if any
	Address (number and street). See instructions.	Recipient's country of residence for tax purposes
	City and province or state. Enter postal code where appropriate.	Country

1 Check type of income to which this certificate applies. (If you check box **a**, you do not have to check any other box.)

a <input type="checkbox"/> Income from a trust, estate, or investment account	f <input type="checkbox"/> Royalties from use of patents, secret processes, etc.
b <input type="checkbox"/> Coupon bond interest (including tax-free covenant bonds)	g <input type="checkbox"/> Royalties from use of films, television tapes, etc.
c <input type="checkbox"/> Interest, other than coupon bond interest	h <input type="checkbox"/> Annuities
d <input type="checkbox"/> Rents	i <input type="checkbox"/> Other income (specify).....
e <input type="checkbox"/> Natural resource royalties and income from real property	

If you checked box **b**, complete items 2a through 2h and, if applicable, line 4 or line 5.
 If you checked any box other than **b**, complete either line 3 or line 4, whichever applies. Also complete line 5 if applicable.
Note: Before completing line 4 or line 5, see instructions.

2 Information on coupon bonds

a Name and address of obligor of bonds

b Identification of bond			c Date of issue	
d Date interest due	e Date interest paid	f Gross amount of interest paid	g Rate of tax (see instructions)	h Amount of tax withheld
		\$	%	\$

3 Calendar years for which the reduced rate of tax or exemption from tax applies to other than coupon bond interest:

First year	Second year	Third year
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4 Withheld tax requested to be released (see instructions) \$

5 Qualified resident status. If you are a corporation claiming treaty benefits for dividends you received from another foreign corporation, or interest you received from a U.S. trade or business of another foreign corporation, explain how you meet qualified resident status (see instructions).

I certify that the information entered above is correct; and, if a reduced rate of tax or exemption from tax applies, I further certify that I have complied with all requirements to qualify for the reduced rate of tax or exemption from tax.

Sign Here ►

 (Signature of beneficial owner, fiduciary, trustee, or agent)

 (Date)

 (If trust or estate, enter name)

 (Address of fiduciary, trustee, or agent)

General Instructions

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

Purpose of Form

Beneficial owners of certain types of income (or owners' trustees or agents) use this form to report to a withholding agent both the ownership of the income and the reduced rate of tax or exemption from tax on the income under tax conventions or treaties. The form can also be used to claim a release of tax withheld at source.

Instructions for Owners, Trustees, or Agents

Who must file. You must file Form 1001 if you are the beneficial owner of income subject to withholding under section 1441, 1442, or

1451 (or you are the trustee or agent of the beneficial owner) and the owner is a nonresident alien individual or fiduciary, a foreign partnership, or a foreign corporation or other foreign entity.

The term "beneficial owner" means the person ultimately entitled to control the income. A nominee or any person acting in a similar capacity is not the beneficial owner.

Who does not have to file. You do not have to file this form if you are:

1. A beneficial owner, trustee, or agent who receives only dividends, except as provided on page 2. The withholding agent may generally rely on an owner's address of record as the basis for allowing the benefit of any income tax treaty to dividends being paid to the owner.

(continued on back of form)

However, a foreign corporation that receives dividends from another foreign corporation that are treated as income from sources within the United States under section 861(a)(2)(B) must file Form 1001 unless the dividends are exempt from tax under section 884(e)(3) (relating to earnings and profits subject to the branch profits tax).

2. A beneficial owner, trustee, or agent who receives only income (other than coupon bond interest) and who **does not** claim the benefit of an income tax treaty.

3. A nonresident alien individual or fiduciary, foreign partnership, or foreign corporation engaged in a trade or business in the United States during the tax year, if the income is (a) effectively connected with the conduct of a trade or business in the United States by the individual, fiduciary, partnership, or corporation, and (b) exempt from withholding under section 1441 or 1442 because of Regulations section 1.1441-4(a). Instead, file **Form 4224**, Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States.

4. A nonresident alien individual who claims exemption from withholding on compensation for independent personal services based on a U.S. tax treaty or the personal exemption amount. Instead, file **Form 8233**, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

5. A nonresident alien individual or fiduciary, a foreign corporation, or a foreign partnership made up entirely of nonresident alien individuals and foreign corporations, if the interest is exempt from withholding under section 1441 or 1442 because of section 1441(c)(9) or (10).

6. A foreign partnership or foreign corporation engaged in a trade or business in the United States during the tax year, if the income is exempt from withholding under section 1441 or 1442 because of Regulations section 1.1441-4(f).

Where and when to file. Give this form to the withholding agent. When you do so depends on the type of income to which the Form 1001 applies, as specified in the box(es) you check in line 1:

Box 1b. For interest on coupon bonds, including tax-free covenant bonds, file the form each time you present a coupon for payment. Use a separate Form 1001 for each issue of bonds.

All other item 1 boxes. For all other types of income, file the form as soon as you can for any successive 3-calendar-year period during which you expect to receive the income. Use a separate Form 1001 for each type of income, except for income received from a trust, estate, or investment account (box 1a). For that type of income, use a separate Form 1001 for each different trust, estate, or investment account.

If, after filing a form, you become ineligible for benefits on the income under that tax treaty, you must notify the withholding agent in writing. If the beneficial ownership of the income changes hands, the new beneficial owner of record may receive the reduced or exempt rate of tax under the treaty **only** if entitled to it. In addition, the new beneficial owner must properly file Form 1001 with the withholding agent.

Specific Instructions

Address. Enter your address in the space provided. For an individual, your address is your permanent place of residence. For partnerships or corporations, the address is the principal office or place of business. For estates and trusts, the address is the permanent residence or principal office of the fiduciary. Enter a P.O. box only if mail is not delivered to the street address.

Note: To qualify for treaty benefits, a taxpayer must be a resident of a treaty country. (In some cases, a corporate taxpayer must also be a "qualified resident." See the instructions for line 5.) The withholding agent may presume that the beneficial owner of the income is not a resident (or qualified resident) of a treaty country, and is not entitled to treaty benefits, if the owner does not have a residence address in that country. However, in that case, the beneficial owner of the income may demonstrate that he or she was a resident (or qualified resident) of the treaty country and was entitled to treaty benefits.

Line 2g. Get **Pub. 901**, U.S. Tax Treaties, for the applicable rate, if any, to enter on line 2g. If the interest is exempt from tax, write "None."

Line 3. If you checked any box on line 1 other than box b, enter the years for which the reduced rate of tax or exemption from tax applies.

Line 4. If you use this form to claim a release of tax withheld at source, enter the amount claimed on line 4. In the space to the left of the dollar entry space on line 4, identify the income tax treaty and the rate of tax for items 1a and 1c through 1i as applicable.

The release is only available prior to the withholding agent's filing of **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, for the calendar year (see Regulations section 1.1461-4).

Line 5. This line applies only to a corporation that claims treaty benefits for dividends paid to it by another foreign corporation, or interest paid to it by a U.S. trade or business of another foreign corporation. To obtain treaty benefits for these payments, the recipient corporation must generally be a "qualified resident" of a treaty country or meet the requirements of a "limitation on benefits" article that entered into force after 1986. (See section 884 and its regulations for the definition of interest paid by a U.S. trade or business and other applicable rules.)

In general, a foreign corporation is a qualified resident of a country if any of the following applies: (a) it meets a 50% ownership and base erosion test; (b) it is primarily and regularly traded on an established securities market in its country of residence or the United States; (c) it carries on an active trade or business in its country of residence; or (d) it obtains a ruling from the IRS that it is a qualified resident. See Regulations section 1.884-5 for the requirements that must be met to satisfy each of these tests. Complete this line by indicating which of these tests has been met (if you claim qualified resident status) or that you meet the requirements of a "limitation on benefits" article that entered into force after 1986.

Instructions for Withholding Agent

Do not send Form 1001 to the IRS. Instead, use it to prepare magnetic tape or paper document **Form(s) 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding. Keep Form 1001 for at least 4 years after the end of the last calendar year in which all income to which the form pertains was paid.

Prepare a separate Form 1042-S for payment during the calendar year of each type of income (including coupon bond interest) checked on Form 1001. If you receive more than one Form 1001 for an owner during the calendar year, prepare only one Form 1042-S to show the total amount of each separate item paid to the owner for that year.

For withholding rates and other information, get **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide the information. It is needed to ensure that you are complying with these laws and to ensure that the correct amount of tax is withheld.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	4 hr., 32 min.
Learning about the law or the form	1 hr., 5 min.
Preparing and sending the form	1 hr., 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT file this form with the IRS. Instead, file it with the withholding agent.

