

Certificate of Foreign Status for United States Tax Withholding

Give this form to the withholding agent or payer. Do not send to the IRS.

General Instructions: Purpose: Use Form W-8 or a substitute form containing a substantially similar statement (affidavit) to tell the workplace, payer, mortgage interest recipient, middleman, broker, or barterer that you are an **exempt foreign person** not subject to backup withholding rules or certain U.S. information return reporting rules.

Exempt Foreign Person: An exempt foreign person is not required to provide information to his workplace or other payer as to why he or she is exempt from all withholding. The signing of this affidavit is sufficient evidence that he or she is an exempt foreign person within the meaning of Internal Revenue Code. The payer must accept this signed affidavit as being a valid representation of this person's status.

Note: All persons are subject to all perjury laws, and may be prosecuted for false statements made on this form. The workplace, or other payer, is completely free from liability when using this form. The person's signed oath constitutes as acceptance of full responsibility and liability for the accuracy of everything stated herein.

Part I Identification

1 Name of National	2 Country of incorporation or organization Does Not Apply
3 Classification X Natural Born Man or Women	
4 Permanent Dwelling (street, apt. or suite no., or rural route). City or town, State	
Country (do not abbreviate) United States of America	
5 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate.	
Country (do not abbreviate)	
6 U.S. taxpayer identification number, if required (see instructions) N/A- NOT a U.S. citizen, U.S. resident or U.S. person	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Certification

I solemnly swear under penalties of perjury, adhering to the laws of the **United States of America** pursuant to **28 U.S.C. Section 1746 (1)**, that I am an exempt foreign person, not subject to ANY backup withholding. I am **NOT** a U.S. person as defined in Title 26 U.S.C. and the income to which this form relates is **NOT** effectively connected with the conduct of a trade or business in the [Federal] United States as defined in Title 26 U.S.C.

"Without Prejudice" UCC 1-207

Sign Here

Date (MM-DD-YYYY)

U.S. Taxpayer Identification Numbers

Internal Revenue laws 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.

Exempt foreign persons signing this affidavit are not required to have, or provide to the workplace or other payer, a social security number or other taxpayer identification number.

Filing Instructions

When To File.---File Form W-8 or substitute form before a payment is made. This form may be used by any person who is exempt from backup withholding. It must be used in place of Form W-4.

Note: Do not file a Form W-4 for an exempt foreign person signing this affidavit.

Where To File.---File this form with the workplace or other payer who is the withholding agent (see **Withholding Agent** below). Keep a copy for your own records.

Instructions to Withholding Agents

Withholding Agent.---Generally, any person required to withhold tax is a withholding agent. A withholding agent may be an individual, trust, estate, partnership, corporation, government agency, association, or tax-exempt foundation.

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.

Withholding.---This signed Form W-8 or substitute is an affidavit that this person is exempt from all withholding. This includes, but is not limited to, federal and state taxes, local taxes, medicare, social security, or any other generally assumed withholding. This person is to receive a "gross payment" and is personally responsible for any possible tax liabilities.

The use of this form does not preclude a person from voluntarily allowing withholding for the payment of medical/dental benefits, investment programs, or any other commodities offered by the withholding agent on a volunteer basis.