Form **W-14**

(August 2016)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Contracting Party Receiving Federal Procurement Payments

▶ Information about Form W-14 and its separate instructions is at *www.irs.gov/w14.*
▶ Give this form to the acquiring agency. Do not send to the IRS.

OMB No. 1545-2263

Part I Identification of Foreign Contracting Party and Acquiring Agency

1 Name of foreign contracting party

2 Country of incorporation or organization, if applicable (do not abbreviate the name of the country)

3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

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 identification number (TIN), if any

6 Contract/reference number (if known)

7 Name and address of the acquiring agency

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

Part II Exemption Based on an International Agreement (if applicable)

8 ☐ Check this box if claiming relief from the tax under section 5000C pursuant to an international agreement with the United States (such as a qualified income tax treaty). Also complete Part IV.

Part III Exemption Based on an International Procurement Agreement or Because Goods/Services Produced/Performed in the United States

9 ☐ Check this box if identifying specific exempt and nonexempt amounts (for example, by contract line item number). Skip lines 10 through 14 and complete Part IV, line 15.

10 Total contract price or estimated total contract price

11 Nonexempt amount or estimated nonexempt amount

12 Contract ratio (line 11 divided by line 10)

Part IV Explanation (Complete if Part II or Part III is applicable)

13 If you checked the box in Part II, state the name of the agreement and specific provision relied upon (for example, the nondiscrimination article of a qualified income tax treaty); and the basis on which you are entitled to the benefits of that provision (for example, because you are a corporation organized in a foreign country with which the United States has a qualified income tax treaty that covers all nationals). (Use additional sheets as necessary.)

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Part IV **Explanation** (Complete if Part II or Part III is applicable) *(continued)*

14 If you completed Part III, but did not check the box on line 9, state the relevant countries where the goods are manufactured or produced or services are provided and the international procurement agreements relied upon, if relevant. If applicable, explain the method relied upon to allocate the total contract price between exempt and nonexempt amounts. (Use additional sheets as necessary.)

15 If you checked the box on line 9, provide an explanation for each item by stating the relevant countries where the goods are manufactured or produced or services are provided and the international procurement agreements relied upon, if relevant. If applicable, explain the method relied upon to allocate the total contract price between exempt and nonexempt amounts. For example, you may attach a spreadsheet listing the various contract line items with an explanation for the treatment of each line item as exempt or nonexempt. If the contract includes details necessary to complete this section (such as exempt or nonexempt amounts by contract line item), you may incorporate by reference the relevant information in the explanation. (Use additional sheets as necessary.)

Part V **Certificate**

Under penalties of perjury, I declare that I have examined the information on this certificate (and in the contract, if relevant) and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

1. I am the foreign person (or am authorized to sign on behalf of the foreign person) identified in line 1 above,
2. I am not acting as an agent or nominee for another foreign person,
3. I agree to pay an amount equal to any tax due under section 5000C that the acquiring agency does not withhold under section 5000C and pay any applicable penalties and interest,
4. I acknowledge and understand the rules in Regulations section 1.5000C-4 relating to procedural obligations under section 5000C, and
5. I have not engaged in any transaction (or series of transactions) with a principal purpose of avoiding the tax imposed under section 5000C as defined in Regulations section 1.5000C-5.

Sign Here ▶ _____ Signature of Foreign Person (or Authorized Representative) | Date / / ▶ _____ Capacity to Act

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