

Certificate of Partner-Level Items to Reduce Section 1446 Withholding

Department of the Treasury
Internal Revenue Service

Partnership's tax year for which the certificate is submitted beginning _____, 2007, and ending _____, 20_____

2007

▶ See separate instructions.

Part I General Information — If the partner is submitting an updated certificate, check here

Section A—Partner Information

Foreign partner's name _____ Taxpayer Identification Number _____ Date of Certification _____

Number, street, and room or suite no. If a P.O. box, see instructions.

City, state, and ZIP code. If a foreign address, see instructions.

Section B—Partnership Information

Partnership's name _____ Employer Identification Number _____

Number, street, and room or suite no. If a P.O. box, see instructions.

City, state, and ZIP code. If a foreign address, see instructions.

The partner makes the following representations:

- 1 I am a foreign person that meets the requirements of Regulations section 1.1446-6(b).
- 2a I have timely filed, or will timely file, my U.S. federal income tax return for each of the preceding 4 tax years and the tax year during which the certificate is considered and have timely paid (or will timely pay) all tax shown on such returns as required under Regulations section 1.1446-6(b).
- b As of the time of submission of this certificate, I had not filed the following U.S. federal income tax return:
Return Form ▶ _____ Tax Year Ended ▶ _____ Filing Due Date ▶ _____
- c I will comply with the provisions of Regulations section 1.1446-6(c)(2)(i)(B)(1) for providing an updated certificate or status update with respect to the filing of any such return. See instructions for additional information.

Parts II and III – Complete either Part II or Part III. Complete Part II to certify the deductions and losses for the tax year that you reasonably expect to be available to reduce your U.S. income tax liability on your allocable share of effectively connected income or gain from the partnership (see the Part II instructions for more details). Complete Part III to certify that your investment in the partnership is (and will be) your only activity that will give rise to effectively connected items for the tax year (see the Part III instructions for more details).

3 The foreign partner is completing (check one): Part II Part III

Part II Certifications of Deductions and Losses under Regulations sections 1.1446-6(c)(1)(i) and (ii)

Whereas the partner has completed all of the applicable information requested in Part I of this form, which is incorporated into this certification by reference, the partner makes the following representations:

- 4 The deductions and losses set forth in this certificate are described in Regulations section 1.1446-6(c)(1).
- 5 The amounts of deductions and losses as described in Regulations section 1.1446-6(c)(1) that I reasonably expect to be available to reduce my U.S. income tax liability on my allocable share of effectively connected income or gain from the partnership for the tax year in which such income or gain is includible in gross income are:

5a	
5b	
5c	
5d	

 - a Net operating loss carryforward
 - b Other ordinary deductions and losses under Regulations section 1.1446-6(c)(1) that are subject to limitation
 - c Capital losses (attach a statement that indicates type and amount)
 - d Other deductions and losses that warrant special consideration (attach a statement that indicates the type and amount)
- 6 The deductions and losses set forth above have been reflected on a timely filed U.S. income tax return.
- 7 The amounts of deductions and losses set forth in this certificate pursuant to Regulations section 1.1446-6(c)(1), have not been set forth in a certificate provided to another partnership for the same tax year for the purpose of reducing withholding under section 1446.
- 8 All of the deductions and losses described under Regulations section 1.1446-6(c)(1), and set forth in the certificate are (or will be) reflected on my income tax return that is filed (or will be filed) with respect to a tax year that ends (or ended) prior to the installment due date or Form 8804 filing due date (without regard to extensions) for the partnership tax year for which such certificate will be considered.
- 9 The deductions and losses described under Regulations section 1.1446-6(c)(1) and set forth in this certificate have not been disallowed by the IRS as part of a proposed adjustment described in Regulations section 601.103(b) or 601.105(b).

10 The amounts of deductions and losses set forth in this certificate pursuant to Regulations section 1.1446-6(c)(1), are not being used by the partner to reduce the installment amounts of tax due on its income, other than its allocable share of income from the partnership to which it provided the certificate, to avoid the estimated tax penalties under section 6654 or 6655 for the same tax year.

Part III Certification under Regulations section 1.1446-6(c)(1)(iv)

Whereas the partner has completed all of the applicable information requested in Part I of this form, which is incorporated into this certification by reference, the partner makes the following representations:

11 Check here if the only activity that gives rise to effectively connected income, gain, deduction, or loss during my tax year is (and will be) my investment in the partnership.

Part IV Disclosure Consent and Signature

Consent is hereby given to disclosures of return and return information by the Internal Revenue Service pertaining to the validity of this certificate to the partnership or other withholding agent to which this certificate is submitted for the purpose of administering section 1446.

Under penalties of perjury, I declare that I have examined this certification, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	▶ Signature of partner	Title		Date
		Title		Date
Paid Preparer's Use Only	▶ Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	▶ Firm's name (or yours if self-employed), address, and ZIP code	EIN		Phone no. ()