

Revenue Code, unless otherwise stated.)

Purpose of Form.—Use this form to tell the payer, middleman, broker or barter exchange that you are a nonresident alien or foreign entity that is not subject to U.S. information return reporting or backup withholding rules. Beginning January 1, 1984, payers of interest, brokers, and barter exchanges may have to withhold 20% of each payment or transaction if payees do not tell the payer or broker their correct taxpayer identification number or if they fail to report the interest as income on their U.S. Federal income tax return. This is referred to as "backup withholding." (The taxpayer identification number is either a U.S. social security number or Federal employer identification number.) Also, the law requires that:

- payments of interest;
- sales of securities, commodities, regulated futures contracts and forward contracts through a broker; and

to the Internal Revenue Service.

Nonresident aliens (individuals who are neither citizens nor residents of the United States) and foreign partnerships, corporations, estates and trusts are not generally required to have a U.S. taxpayer identification number, nor are they subject to any backup withholding because they do not furnish such a number to a payer or broker. Also, payments to these account holders are generally not subject to U.S. reporting requirements.

Interest Payments.—Interest paid to you is not subject to the new withholding or reporting requirements if you are not a U.S. citizen or resident, or if you are a foreign corporation, partnership, estate or trust. Use this form to notify the payer of your foreign status.

Broker Transactions and Barter Exchanges.—You are exempt from U.S. withholding and reporting requirements and may use Form W-8 to notify the broker or barter exchange if you meet the following

calendar year in which the transaction is:

Individuals.—

- You are not a citizen or resident of the United States;
- You have not been present in the United States for 183 days or more during the calendar year, and don't plan to be (or your country has a tax treaty with the United States that exempts your transactions from U.S. taxes); and
- The gains from your transactions with the broker or barter exchange are not effectively connected (related) to any U.S. trade or business you are engaged in or plan to engage in during the year, or your country has a tax treaty with the United States that exempts your transactions from U.S. taxes.

Nonresident Alien Married to a U.S. Citizen or Resident.—If you are married to a U.S. citizen or resident and have made an election under section 6013(g) or (h), you are treated as a U.S. resident and may not file Form W-8.

(Continued on back.)

Form **W-8**

(January 1984)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status

Use to notify payers, middlemen, brokers, and barter exchanges not to withhold or report on payments of interest, broker transactions, or barter exchanges.

Give This Form To the
Payer, Middleman,
Broker or Barter
Exchange

Name as shown on account (if joint account also give joint owner's name)

NEW REPUBLIC/USA FINANCIAL Group Ltd GEMSH

U.S. taxpayer identification number (if any)

Address

KARTNERSTRASSE 28/1S

City, State, and ZIP code (or country)

WIEN, AUSTRIA A-1010

List account number(s)
here (see instructions)

Part I Qualifications for Exemption.—Check Applicable Box(es)

Part II Notice of Change in Status—To

Interest Payments.—If this form was sent to you because you are receiving interest payments and if you are not a U.S. citizen or resident (or if you are a foreign corporation, partnership, estate or trust), check here

Broker Transactions or Barter Exchanges.—If your broker or barter exchange sent you this form and if you are an "exempt foreign person" (see the instructions below for definition), check here

notify the payer, broker, or barter exchange that you no longer qualify for exemption, check here

If you check this box, reporting will begin on the account(s) listed.

Certification.—Under the penalties of perjury, I certify that, to the best of my knowledge and belief, I qualify as a foreign person as indicated in the box(es) checked above.

Please
Sign
Here

Leo Zil Walter
DIRECTOR GENERAL

10 Dec 1991

Signature

Date