



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

CERTIFICATION
PROGRAM

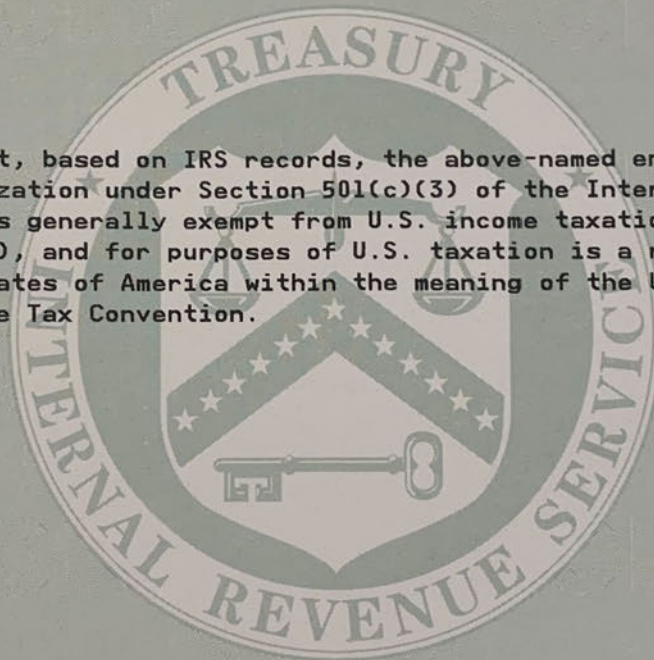
Date: February 20, 2024



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Taxpayer: INTERNET CORPORATION FOR ASSIGNED NAME AND NUMBERS
TIN: 95-4712218
Tax Year: 2024

I certify that, based on IRS records, the above-named entity is an exempt organization under Section 501(c)(3) of the Internal Revenue Code, which is generally exempt from U.S. income taxation under Section 501(a), and for purposes of U.S. taxation is a resident of the United States of America within the meaning of the United States - Spain Income Tax Convention.



Joseph Dianto
Director, Accounts Management



IRS Department of the Treasury
Internal Revenue Service
U.S. Residency Certification
Philadelphia, PA 19255-0625



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INTERNET CORPORATION FOR ASSIGNED
C/O CECIBEL IZAGUIRRE SR MANAGER
ICANN
ATTN ACCOUNTING DEPARTMENT AR
12025 WATERFRONT DRIVE SUITE 300
PLAYA VISTA, CA 90094-2536

Date:
February 20, 2024
Taxpayer ID number (last 4 digits):
XX-XXX2218
Tax return:
990
Tax year:
12/31/2022
Certification year:
2024
Inquiry date:
12/04/2023
Reference number:
[REDACTED]

Dear Taxpayer:

Why you're receiving this letter

We approved your Form 8802, Application for United States Residency Certification. Please see the enclosed Form 6166, Certification of U.S. Tax Residency, as requested for income tax law purposes. You may use this certification to claim benefits under an income tax treaty or value added tax exemption.

What to do if you have questions:

For questions about your tax matter, please contact the foreign country's appropriate tax authority. For questions about this letter, you can:

- Write to us at the address shown above. When writing, include a copy of this letter to help us identify your account.
- Call the U.S. Residency Certification Unit at 267-941-1000 between 6 a.m. and 11 p.m. ET.
- Fax your questions to us at 877-824-9110 or 304-707-9792 using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Thank you for your cooperation.

Sincerely,

Joseph Dianto
Director, Accounts Management

Enclosure:
Form 6166

Letter 452 (Rev. 5-2023)
Catalog Number 63646K