



January 18, 2024

To Whom it may concern:

Attached is ICANN's annual Tax Residency Certificate provided by the United States Department of the Treasury, Internal Revenue Service (IRS).

ICANN confirms that it is a tax resident of the United States of America (USA) located at 12025 Waterfront Drive Suite 300, Los Angeles, CA 90094.

ICANN has reviewed the Tax Residency Certificate issued to ICANN by the IRS and confirms the certificate issued to ICANN, along with this letter provide all the necessary information for ICANN's contracted parties located outside of the United States to claim income tax treaty benefits, and/or certain other tax benefits, with their own tax authorities.

As a U.S. tax exempt organization under Section 501 [c][3] of the Internal Revenue Code, ICANN is exempt from income taxation, and it does not claim tax treaty benefits. Any tax or withholdings imposed by or under the authority of a foreign government or any political subdivision thereof shall be borne by the contracted party. ICANN invoices are due ICANN for the full amount invoiced per the terms of the agreement with ICANN.

If you have any questions, please contact accounting@icann.org.

Kindest regards,

DocuSigned by:

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Xavier Calvez
SVP, Planning & Chief Financial Officer (CFO)
Internet Corporation for Assigned Names and Numbers (ICANN)