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Form **W-8EXP**

(Rev. February 2006)

Department of the Treasury
Internal Revenue Service**Certificate of Foreign Government or Other Foreign
Organization for United States Tax Withholding**(For use by foreign governments, international organizations, foreign central banks of
issue, foreign tax-exempt organizations, foreign private foundations, and governments of
U.S. possessions.)

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.**Do not use this form for:****Instead, use Form:**

- Any foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b). W-8BEN or W-8ECI
- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN
- A foreign partnership or a foreign trust W-8BEN or W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (See instructions before completing this part.)

1 Name of organization INSTITUTO LIBERTAD Y DEMOCRACIA		2 Country of incorporation or organization PERU	
3 Type of entity	☐ Foreign government ☐ International organization ☐ Foreign central bank of issue (not wholly owned by the foreign sovereign)	☒ Foreign tax-exempt organization ☐ Foreign private foundation	
4 Permanent address (street, apt. or suite no., or rural route). Do not use a P.O. box. LAS BEGONIAS 441 PISO 9 SAN ISIDRO			
City or town, state or province. Include postal code where appropriate. LIMA 27		Country (do not abbreviate) PERU	
5 Mailing address (if different from above) same as above			
City or town, state or province. Include postal or ZIP code where appropriate.		Country (do not abbreviate) PERU	
6 U.S. taxpayer identification number, if required (see instructions)		7 Foreign tax identifying number, if any (optional) 20144675216	
8 Reference number(s) (see instructions)			

Part II Qualification Statement**9 For a foreign government:**

- a ☐ I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.

Check box 9b or box 9c, whichever applies:

- b ☐ The entity identified in Part I is an integral part of the government of
- c ☐ The entity identified in Part I is a controlled entity of the government of

10 For an international organization:

- ☐ I certify that:
- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) and
 - The payments are within the scope of the exemption granted by section 892.

11 For a foreign central bank of issue (not wholly owned by the foreign sovereign):

- ☐ I certify that:
- The entity identified in Part I is a foreign central bank of issue,
 - The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, and
 - The payments are within the scope of the exemption granted by section 895.

(Part II and required certification continued on page 2)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25401F

Form **W-8EXP** (Rev. 2-2006)

Part II Qualification Statement (continued)**12 For a foreign tax-exempt organization, including foreign private foundations:**

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, attach a statement identifying the amounts.

Check either box 12a or box 12b:

- a** ☐ I certify that the entity identified in Part I has been issued a determination letter by the IRS dated that is currently in effect and that concludes that it is an exempt organization described in section 501(c).
- b** ☐ I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

For section 501(c)(3) organizations only, check either box 12c or box 12d:

- c** ☐ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).
- d** ☐ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.

13 For a government of a U.S. possession:

- ☐ I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The organization for which I am signing is the beneficial owner of the income to which this form relates,
- The beneficial owner is not a U.S. person,
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, **and**
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign
Here**

Signature of authorized official

July 20, 2008

Date (MM-DD-YYYY)

CFQ

Capacity in which acting



INSTITUTO LIBERTAD Y DEMOCRACIA

Avenida Las Begonias 441 piso 9 Lima 27 Perú
Tel (511) 2226800 Fax (511) 2216949
postmaster@ild.org.pe www.ild.org.pe

August 6th, 2008

Ms. Yvonne Engel
The Lynde and Harry Bradley Foundation
1241 North Franklin Place
Milwaukee, Wisconsin 53202-2901
USA

Dear Ms. Engel,

Please find enclosed the Foreign Grantee Tax Withholding Verification Form duly signed.

Our organization is a Peruvian non- organization based in Lima and incorporated according to Peruvian laws. In this sense, we are also attaching a letter issued by the Agencia Peruana de Cooperación Internacional (Peruvian Agency for International Cooperation) that certifies the Instituto Libertad y Democracia as a Non Governmental Organization which qualifies the ILD as a tax exempt organization according to Peruvian laws.

Sincerely,

A handwritten signature in black ink, appearing to read 'Luis Suzuki', is written over a horizontal line.

Luis Suzuki
Chief Financial Officer



AGENCIA PERUANA DE COOPERACION
INTERNACIONAL - APCI
ES COPIA FIEL DEL ORIGINAL

[Firma]
LUCIA SUAREZ OLIVARES
SECRETARIA

Resolución Directoral N° 245 -2008/APCI-DOC

Lima, 18 de abril de 2008

Visto, el Expediente N° 200807142, de solicitud de renovación de inscripción en el Registro de Organizaciones No Gubernamentales de Desarrollo – ONGD presentado por la asociación **Instituto Libertad y Democracia** de fecha 31 de marzo de 2008;

CONSIDERANDO:

Que, de conformidad con el literal m) del artículo 4° de la Ley de Creación de la Agencia Peruana de Cooperación Internacional - APCI, Ley N° 27692 modificado mediante Ley N° 28925, esta Agencia tiene la facultad de conducir y actualizar, entre otros, el Registro de Organizaciones No Gubernamentales de Desarrollo – ONGD Nacionales receptoras de Cooperación Técnica Internacional conforme a la Ley de Cooperación Técnica Internacional;

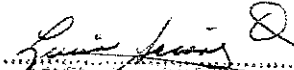
Que, los artículos 73° y 74° del Reglamento del Decreto Legislativo N° 719 de Cooperación Técnica Internacional, aprobado por Decreto Supremo N° 015-92-PCM establecen los requisitos que las Organizaciones No Gubernamentales de Desarrollo deben presentar para su inscripción en el Registro de APCI antes aludido, precisando que éste es un acto jurídico de carácter constitutivo;

Que, luego de evaluar la documentación presentada por la asociación **Instituto Libertad y Democracia** se ha verificado que ésta ha cumplido con presentar la documentación sustentatoria que se exige de acuerdo con la normativa mencionada en el párrafo precedente;

Que, en atención a lo expuesto resulta procedente disponer la renovación de inscripción de la asociación recurrente en el Registro de Organizaciones No Gubernamentales de Desarrollo Receptoras de Cooperación Técnica Internacional – ONGD;

En uso de las facultades conferidas por Decreto Supremo 028-2007-RE, Resolución Directoral Ejecutiva N° 002-2005/APCI-DE y la Ley de Creación de la Agencia Peruana de Cooperación Internacional, Ley N° 27692 y demás modificatorias;

AGENCIA PERUANA DE COOPERACION
INTERNACIONAL - APCI
ES COPIA FIEL DEL ORIGINAL

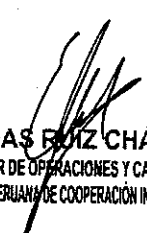

LUCIA SUAREZ OLIVARES
SECRETARIA

SE RESUELVE:

Artículo Primero.- Renovar la inscripción, a partir de la fecha, por un período de 2 años, a la asociación **Instituto Libertad y Democracia** en el Registro de Organizaciones No Gubernamentales de Desarrollo Receptoras de Cooperación Técnica Internacional – ONGD conducido por la Agencia Peruana de Cooperación Internacional - APCI.

Artículo Segundo.- La asociación **Instituto Libertad y Democracia** queda sujeta a las obligaciones establecidas en el Decreto Supremo N° 015-92-PCM, Reglamento del Decreto Legislativo N° 719 - Ley de Cooperación Técnica Internacional y en el Decreto Supremo 027-2007-RE, Reglamento de Infracciones y Sanciones, y demás normatividad vigente sobre Cooperación Técnica Internacional.

Regístrese y comuníquese


ELIAS RUIZ CHÁVEZ
DIRECTOR DE OPERACIONES Y CAPACITACIÓN
AGENCIA PERUANA DE COOPERACIÓN INTERNACIONAL





Resolución Directoral N° 0087.../ INC - DFA

Lima, 12 MAR. 2008

Visto el Expediente N° 5935/08 interpuesto por don Manuel Salazar Corvetto, representante del Instituto Libertad y Democracia, sobre prórroga de la Declaración como Centro Cultural;

CONSIDERANDO:

Que, conforme lo establece el Decreto Supremo N° 017-2003-ED, publicado el 22 de mayo de 2003, una de las funciones del INC es la de promover, mediante diversos medios, el reconocimiento de los esfuerzos que realicen, colectiva o individualmente, los ejecutantes de los quehaceres que conduzcan al desarrollo cultural del país y que cumplan con los requisitos establecidos en el Reglamento aprobado por Resolución Ministerial N° 2318-75-ED;

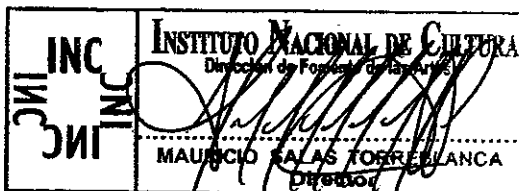
Estando a lo opinado mediante informe N° 18 - 2008- SDPDA-DFA/INC, la Dirección de Fomento de las Artes del INC, determina que la entidad recurrente cumple con los requisitos para otorgarle dicha prórroga;

De conformidad con lo dispuesto por el Decreto Ley N° 25762 - Ley Orgánica del Ministerio de Educación, el Decreto Supremo N° 017-2003-ED que aprueba el Reglamento de Organización y Funciones del Instituto Nacional de Cultura, Decreto Supremo N° 022-2003-ED que aprueba el Texto Único de Procedimientos Administrativos del Instituto Nacional de Cultura (TUPA), la Resolución Directoral Nacional N° 354/INC del 26 de mayo de 2003 que dispone las funciones de la Dirección de Fomento de las Artes y la Resolución Directoral Nacional N° 1137/INC del 4 de setiembre de 2007.

SE RESUELVE:

ARTÍCULO ÚNICO.- OTORGAR la prórroga de la Declaración como Centro Cultural al **INSTITUTO LIBERTAD Y DEMOCRACIA** con sede en la ciudad de Lima, por un período de dos (2) años renovables contados a partir de la fecha de la presente Resolución, quedando obligada a informar sobre la ejecución del Plan de Actividades Culturales a la Dirección de Fomento de las Artes del INC, quien supervisará su cumplimiento e informará a la Alta Dirección.

REGÍSTRESE Y COMUNÍQUESE





MINISTERIO DE EDUCACIÓN

Lima, 25 MAR. 2008

OFICIO No 221-VMGI/OCI-2008

Señor
Manuel Salazar Corvetto
Gerente General
Instituto Libertad y Democracia
Avenida Las Begonias No 441. Piso 9
Lima 27.

Referencia: Expediente No 26500-2008.

Es grato dirigirme a usted en relación al expediente de la referencia, mediante el cual, solicita opinión sectorial favorable para efectuar el trámite de renovación de la inscripción de su representada en el Registro de ONGD-PERÚ que conduce la Agencia Peruana de Cooperación Internacional (APCI).

Al respecto, tengo a bien comunicarle la opinión favorable de la Oficina de Cooperación Internacional para la indicada renovación, en la medida que el Perfil del Proyecto "Programa para Crear y Promover un Estado de Derecho que Incluye a la Mayoría de los Pobres", presentado por su Institución, se orienta, entre otras consideraciones, a diseñar y desarrollar actividades a través de un programa de entrenamiento y monitoreo que posibilite ampliar la capacidad de servicios del ILD para promover y lograr la implementación del Programa de Reforma Institucional desarrollado por el ILD en un mayor número de países en vías de desarrollo, con el objetivo de formalizar los activos (propiedad inmobiliaria empresarial) de los pobres como medio para alcanzar el desarrollo, lucha contra la pobreza y desalentar el terrorismo.

Asimismo, su institución ha cumplido con los requisitos exigidos para tal efecto en el D.S. 016-2004-ED que aprueba el Texto Único de Procedimientos Administrativos del Ministerio de Educación (TUPA).

Hago propicia la ocasión para reiterarle los sentimientos de mi mayor consideración y estima.

OCI/PBF/JR/792-31/19.0308.

Atentamente,



PEDRO BENDEZÚ FUENTES
Jefe
Oficina de Cooperación Internacional



Instituto Libertad y Democracia

Exp No 15 Resp. 26.
Av. Benavides 881
Lima 18 - Perú
Telfa. 443609 - 469128
Fax 478604

Entered in PCG

February 11, 1994

Ms. Yvonne Engel
The Lynde and Harry
Bradley Foundation
777 East Wisconsin Avenue
Milwaukee, Wisconsin
U.S.A.

Dear Ms. Engel:

To confirm the conversation you had earlier today with Rick Messick of our office, the Institute for Liberty and Democracy is a Peruvian nonprofit corporation. Since it is not a U.S. corporation, it of course does not have tax exempt status under section 501 (c)(3) of the U.S. Internal Revenue Code.

Rich said that this would not be a problem for the Bradley Foundation and that you would send the forms you have non-U.S. grantees complete. We will be happy to provide you with whatever information you need as soon as we receive them. As Rick indicated, we will also shortly be sending you a report on our activities that will include a statement showing how Bradley Foundation monies were used.

If there is anything else you need, please let me know. We deeply appreciate the support the Bradley Foundation has furnished the Institute.

Sincerely,

Hernando de Soto