



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: January 26, 2026

000330

Taxpayer: AMERICAN PETROLEUM INSTITUTE  
TIN: 13-0433430  
Tax Year: 2026

I certify that, based on IRS records, the above-named entity is an exempt organization under Section 501(c) 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 - Portugal Income Tax Convention.

Michele Page  
Field Director, Accounts Management