



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: January 26, 2026

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 - Spain Income Tax Convention.

Michele Page
Field Director, Accounts Management