

FFI (FATCA),

- ;
- PFFI;
- ;
- ;
- 1 2) (FATCA,
- FATCA 1 ,
- FATCA 1 .
- " FATCA" FFI ,
- , ,
- 1 .

(Taxpayer Identification Number, TIN)

- ,
- :
- (SSN);
- (EIN);
- 6 (ITIN);
- (ATIN).

, 6

() (,),

, () .

(Limited life debt investment entities) ()

() :

- ,
- 2013 17 ; 2013 17
- , ; ,

<p>(FFI with only low-value accounts)</p> <p>(FATCA),</p> <ul style="list-style-type: none"> • ; • , (•) 50 ; • , 50 .
<p>(Deemed Compliant FFI)</p> <p>FATCA</p> <p>(FATCA),</p> <p>FATCA, :</p> <p>FATCA,</p> <p>FATCA,</p>
<p>(Certified deemed-compliant FFI), Deemed Compliant FFI</p> <p>1 2</p> <p>FATCA,</p> <ul style="list-style-type: none"> • (Local bank) (1)/ • (nonregistering local bank) () • (Financial institution with local client base) • (1) • (FFI with only low-value accounts) • (Qualified credit card issuer) (1) • (Trustee-documented trust) (1 2) • (Sponsored Investment Entity, Controlled Foreign Corporation) (1) • (Sponsored, closely held investment vehicles) • (Investment Advisors, Investment Managers) • (Limited life debt investment entity) • FATCA, <p>1 () 2</p>

(Financial Institution with a Local Client Base)

(FATCA),
(
1):

- ;
- (,);
- , - ;
- , , AML
- ; 98% ()
- , 1 2014 , 1
- 1 , 2, (Nonparticipating FFI), (Passive NFFE) c ;
- , ()
- 1 , 2, 1 ,
- ; , - D II II , 1,2
- FFI , , FFI. FATCA (Local FFI, §1.1471-5(f)(1)(i)()) 2 (III II 2), (FATCA) Registered Deemed-Compliant FFI
- , 1.

(Participating Foreign Financial Institution, Participating FFI) FATCA

(FATCA),
 FFI, FFI
 2 Participating FFI (FFI,
 1 (QI), FFI,

(Excluded Financial Institutions)

- (Excepted nonfinancial group entities)
- « » (Excepted nonfinancial start-up companies or companies entering a new line of business)
- (Excepted nonfinancial entities in liquidation or bankruptcy)
- (Excepted inter-affiliate FFI)
- 501(a) (US Internal Revenue Code) (Section 501(c) entities)
- (Non-profit organizations)

(Qualified Credit Card Issuer)

- (FATCA)
- 1 2014 50 000 60 FATCA (§1.1471-5(f)(1)(i)()) 2, Registered Deemed-Compliant FFI

- 50
- 60 10

(Local bank) (1)/
(nonregistering local bank) (FATCA)
 (FATCA),

- , ;
- , , 5%
- ; (
-); (
- - , - ,
-); 175 . ;
- 500 . ;
- ,
- ((, , ,)

(USperson)

« »

1) ;

2) « » ;

3) ;

i. 31

ii. 183

1. , ;

2. 1/3 , ;

3. 1/6 , ;

(US person for legal entities)

" " ;

- , ;
- ;
- ;
- ;
- (,),
- , (i)

(ii)

• ;
• ();
• ().

FATCA

(Not a Specified U.S. Person)

FATCA («Not a Specified U.S. Person»);
• ;
• ;
• 501(a) (7701(a)(37))
• ;
• ;
• 581 ; 856
• ;
• 851
• 1940 (15 U.S.C. 80a-64);
• 584() ;
• 664()
• 4947()(1) ;
• ;
• ;
• 403(b) 457(g).

(The Certificate of Loss of Nationality of the U.S.)

DS 4083. (CLN) -
1952 .

(Taxresidentstatus)

12 183
()
()
()

(NFFE,
);
 ○ , NFFE;
 ○ , GIINNFFE;
 ○ , 8966
 • ,
 • , TIN
 • , NFFE. 6
 • ;
 • ; NFFE
 • NFFE, ;

(Specified U.S. Person)
 « , FATCA (Not a Specified U.S. Person)».

(Excepted nonfinancial entities in liquidation or bankruptcy)
 (FATCA),

(Section 501(c) entities of US Internal Revenue Code)
 , 501(c)
 , 501 ()
 , 501(c)(15), :
 • , (IRS) 501(a)
 • , 501(a)
 • , 501(a)

(Established securities market)
 • , FATCA, :
 • , (FATCA
), , 1 ()
 • , ;
 • 1934 (15 USC 78F) ; 6
 • , ;

	(1,2)	FATCA
(Exempt beneficial owners)		
•	;	;
•	;	;
•	;	;
•	;	;
•	;	;
•	;	;
○	;	;
○	;	;
(1)	;	;
(2)	;	;
(3)	;	;
()	;	;
() 50 %	;	;
()	;	;
()	;	;
()	;	;
○	50,000	;
○	, (1)	;
○	, (2) 50	, (3)
○	, (5)	, (4) 20%
○	, (6)	;
○	;	401()
○	;	;
○	;	;
•	;	;
•	;	;
•	1 () 2.	;

(NFFE, FATCA),

, NFFE.

:

- NFFE;
- ;
- NFFE
- , NFFE , NFFE,
- ;
- NFFE ;
- FATCA (
-);
- ;
- (1) , (2)

(, ,), (3)

(Sponsored, closely held investment vehicles)

(FATCA),

:

- ,
- ;
- , FATCA, 1, ()
- ,
- FATCA;
- 20 (, FATCA,
- , FATCA, 100%)
- :
- ;
-

, ; FATCA,
 ;
 ○ ;
 ○ FATCA
 ○ ;
 ○ FATCA (FATCA
) ;
 ○ .

(Sponsored Investment Entity, Controlled Foreign Corporation)

, FATCA
 :
 • :
 1) ,
 ,
 2) , FATCA,
 • :
 1) 1,
 ,
 2) ,
 , FFI;
 3) FFI FFI
 , FFI
 :
 • () ,
 , ;
 • ;
 • ,
 ,
 • 31 2015 ;
 • ,

¹Контролируемой иностранной компанией признается любая иностранная компания, если более 50% права голоса или стоимости акций такой компании принадлежат американскому акционеру по состоянию на любой из дней налогового периода. Американским акционером признается лицо из США, владеющее 10% и более голосующими акций, дающих право голоса в такой компании.

1 2);

FATCA (§1.1471-5(f)(1)(i)(F) II 2),

Registered Deemed-Compliant FFI

1.

(SubstantialUSOwner)

10 % ()

(... FATCA 10 %)

10 %

FATCA, FATCA (), FATCA,)

FATCA,

FFI, (10%-)

FATCA

<p>(USTerritory)</p>
<p>(Trustee-Documented Trust)</p> <p>FATCA FFI,</p> <p>1,</p> <p>1</p> <p>2.</p>
<p>(USFI)</p> <p>(1)</p> <p>(2)</p>
<p>(Territory FFI)</p> <p>(Territory FFI),</p>
<p>(Financial account)</p> <ul style="list-style-type: none"> • • () ó , • , ó () • (), (i) , (ii) • (FATCA.)

<p>(),</p> <p>FATCA.</p> <p>2 1 2</p>
<p>2848</p> <p>FATCA.</p> <p>: http://www.irs.gov.</p>
<p>(Disregarded entity)</p> <p>(disregarded entity) . §301.7701-2(c)(2)(i)</p>
<p>FATCA</p> <p>« » (FATCA), Foreign Account Tax Compliance Act</p>
<p>W-9 (Form W-9)</p> <p>W-9</p> <p>() .</p> <p>1) (SSN);</p> <p>2) (EIN);</p> <p>3) ó (ITIN);</p> <p>4) (ATIN).</p> <p>: http://www.irs.gov.</p>
<p>W-8BEN</p> <p>: http://www.irs.gov.</p>
<p>W-8BEN-E</p> <p>: http://www.irs.gov.</p>
<p>W-8EXP</p> <p>: http://www.irs.gov.</p>
<p>W-8IMY</p> <p>: http://www.irs.gov.</p>