

W-8BEN-E

Form W-8BEN-E
 (February 2014)
 Department of the Treasury
 Internal Revenue Service

W-8BEN-E
 (2014)

**Certificate of Status of Beneficial Owner for
 United States Tax Withholding and Reporting (Entities)**

►For use by entities. Individuals must use Form W-8BEN.

►Section references are to the Internal Revenue Code.

►Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
 W-8BEN-E www.irs.gov/formw8bene.
 ►Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621
 OMB No. 1545-1621

Do NOT use this form for:

Instead use Form:

ÉU.S. entity or U.S. citizen or resident

W-9

ÉA foreign individual

W-8BEN
 (Individual)

ÉA foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)

W-8ECI

ÉA foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)

W-8IMY

ÉA foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions)

W-8ECI or
 W-8EXP

ÉAny person acting as an intermediary

W-8IMY

Part I Identification of Beneficial Owner

1. Name of organization that is the beneficial owner

2. Country of incorporation or organization

3. Name of disregarded entity receiving the payment (if applicable)

4. Chapter 3 Status (entity type) (Must check one box only):
- Grantor trust
 - Corporation
 - Disregarded entity
 - Partnership
 - Simple trust
 - Tax-exempt organization
 - Complex trust
 - Estate
 - Government
 - Private foundation
 - Central Bank of Issue

Part V Certified Deemed-Compliant Nonregistering Local Bank

18. I certify that the FFI identified in Part I:
Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
Does not solicit account holders outside its country of organization;
Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

19. I certify that the FFI identified in Part I:
Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); and
Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20. Name of sponsoring entity:
21. I certify that the entity identified in Part I:
Is an FFI solely because it is an investment entity described in § 1.1471-5(e)(4);
Is not a QL, WP, or WT;
Has a contractual relationship with the above identified sponsoring entity that agrees to fulfill all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity; and
Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).

FFI, (FFI

FFI, FFI).

Part VIII VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

22. I certify that the entity identified in Part I:
 I:
 Was in existence as of January 17, 2013;
 17 2013 ;
 Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
 17 2013 .
 Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv)).

Part IX IX Certified Deemed-Compliant Investment Advisors and Investment Managers

23. I certify that the entity identified in Part I:
 I:
 Is a financial institution solely because it is an investment entity described in § 1.1471-5(e)(4)(i)(A); and
 § 1.1471-5(e)(4)(i)(A);
 Does not maintain financial accounts.

Part X X Owner-Documented FFI

24. Note. This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

FFI,

FFI, FFI, (FFI,

). , FFI

a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
 (FFI,) , FFI, I:
 Does not act as an intermediary ;
 Does not accept deposits in the ordinary course of a banking or similar business ;
 Does not hold, as a substantial portion of its business, financial assets for the account of others ;
 Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account ;
 () ,
 ;
 Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
 () ,
 ;

Does not maintain a financial account for any nonparticipating FFI.
 FFI.

Checkbox b or c, whichever applies.

b c.

b I certify that the FFI identified in Part I:
 FFI, I:
 Has provided, or will provide, an FFI owner reporting statement that contains:
 FFI, ;
 The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 , TIN () , 4 ()
 () FFI,

Part X X Owner-Documented FFI

FFI, ()

The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and

, TIN (), 4 () FFI, ()
, FFI, \$50,000 (FFI, FFI,)
NFFE, FFI, FFI,)

Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.

I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in § 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

c

, FFI, I, FFI, FFI, § 1.1471-3(d)(6)(iv)(A)(2), FFI, FFI, FFI, I, W-9

Checkbox if applicable.

d

I certify that the entity identified in line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

d

Part XI XI

Restricted Distributor

25.

a

(All restricted distributors check here) I certify that the entity identified in Part I:

Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;

Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;

Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);

Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;

Does not solicit customers outside its country of incorporation or organization;

Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;

Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and

Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

NFFE

FFI

Check box 25b or 25c, whichever applies.

25b 25c.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- 31 2011 I:
- b** Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
 - c** Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in § 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XII Nonreporting IGA FFI

26. I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____; _____ IGA _____;
- Is treated as a _____ under the provisions of the applicable IGA (see instructions); and _____ IGA (_____);

If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN: _____ FFI _____ 2 IGA, _____ GIIN: _____ FFI

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

27. I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in § 1.1471-6(h)(2)). _____ I, _____ (_____ § 1.1471-6(h)(2)).

Part XIV International Organization

28. Check box 28a or 28b, whichever applies.

- a** I certify that the entity identified in Part I is an international organization described in section 7701(a)(18). _____ I, _____ 7701(a)(18).
- b** I certify that the entity identified in Part I: _____ I:
 - Is comprised primarily of foreign governments;
 - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act;
 - The benefit of the entity's income does not inure to any private person;
 - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in § 1.1471-6(h)(2)).

(_____ § 1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

29. Check box 29a, b, c, d, e, or f, whichever applies. _____ 29a, b, c, d, e _____ f.

a I certify that the entity identified in Part I: _____ I: _____

 ÉIs established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 _____ (_____)
 _____ III);
 ÉIs operated principally to administer or provide pension or retirement benefits; and
 _____ ;
 ÉIs entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a
 resident of the other country which satisfies any applicable limitation on benefits requirement. _____ (_____)
 _____)

b I certify that the entity identified in Part I: _____ I: _____

 ÉIs organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees
 of one or more employers in consideration for services rendered; _____ (_____)
 _____ ;
 ÉNo single beneficiary has a right to more than 5% of the FFI's assets;
 _____ 5% FFI;
 ÉIs subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax a
 uthorities in the country in which the fund is established or operated; and
 _____ ;
 ÉIs generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a
 retirement or pension plan;
 _____ ;
 ÉReceives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part,
 retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or
 Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
 _____ 50% _____ (_____)
 _____ 1 2 IGA, _____ 1
 _____ 2 IGA, _____ § 1.1471-5(b)(2)(i)(A));
 ÉEither does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or
 death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and
 pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1
 or Model 2 IGA); or
 _____ (_____) § 1.1471-5(b)(2)(i)(A) (_____)
 _____ 1 2 IGA, _____)
 ÉLimits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually. _____ \$50 000

I certify that the entity identified in Part I: _____ I: _____

d ÉIs organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees
 of one or more employers in consideration for services rendered; _____ (_____)
 _____ ;
 ÉHas fewer than 50 participants;
 _____ 50 ;
 ÉIs sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 NFFE;
 ÉEmployee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and
 pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference
 to earned income and compensation of the employee, respectively;
 _____ (_____)
 _____ 1 2 IGA, _____ § 1.1471-5(b)(2)(i)(A))
 _____ ;
 ÉParticipants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's
 assets; and _____ 20% ;

Entity is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.

401(a),

e

I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in § 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.

(), § 1.1471-5(b)(2)(i)(A) Model 2 IGA.

f

I certify that the entity identified in Part I:

Entity is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in § 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or

(§ 1.1471-6 Model 2 IGA,)

Entity is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in § 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

(§ 1.1471-6, Model 2 IGA,)

**Part XVI
XVI**

Entity Wholly Owned by Exempt Beneficial Owners

30.

I certify that the entity identified in Part I:

I:

It is a Foreign Financial Institution (FFI) solely because it is an investment entity;

Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in § 1.1471-6 or in an applicable Model 1 or Model 2 IGA;

(§ 1.1471-6, Model 2 IGA,)

Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in § 1.1471-6 or an applicable Model 1 or Model 2 IGA.

(§ 1.1471-6, Model 2 IGA,)

It has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and

(TIN (), chapter 4 status,)

It has provided documentation establishing that every owner of the entity is an entity described in § 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

(e), (f) / (g) § 1.1471-6(b), (c), (d),

**Part XVII
XVII**

Territory Financial Institution

31.

I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

I,

(),

**Part XVIII
XVIII**

Excepted Nonfinancial Group Entity

32.

I certify that the entity identified in Part I:

I:

Entity is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in § 1.1471-

5(e)(5)(i)(C)through(E);

§ 1.1471-5(e)(5)(i)(C)6();

Is a member of a nonfinancial group described in § 1.1471-5(e)(5)(i)(B);

§ 1.1471-5(e)(5)(i)(B);

Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and

()

);

Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

()

)

Part XIX
XIX

Excepted Nonfinancial Start - Up Company

33.

I certify that the entity identified in Part I:

I:

Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) (date must be less than 24 months prior to date of payment);

()

24

);

Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;

NFFE;

Is investing capital into assets with the intent to operate a business other than that of a financial institution; and

Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

()

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Part XX
XX

Excepted Nonfinancial Entity in Liquidation or Bankruptcy

34.

I certify that the entity identified in Part I:

I:

Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;

_____;

During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;

5

NFFE;

Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and

;

Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

Part XXI
XXI

501(c) Organization

501()

35.

I certify that the entity identified in Part I is a 501(c) organization that:

I,

501(c),

Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; or

IRS,

501(c),

;

Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

501() (

).

Part XXII
XXII

Non-Profit Organization

36.

I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

I,

The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;

ÉThe entity is exempt from income tax in its country of residence;

ÉThe entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

ÉNeither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and

ÉThe applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

XXII

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
XXIII NFFE NFFE

37. Check box a or b, whichever applies.

a b

a I certify that:

ÉThe entity identified in Part I is a foreign corporation that is not a financial institution; and

ÉThe stock of such corporation is regularly traded on one or more established securities markets, including _____
(name one securities exchange upon which the stock is regularly traded).

(_____)

b I certify that:

ÉThe entity identified in Part I is a foreign corporation that is not a financial institution;

ÉThe entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;

ÉThe name of the entity, the stock of which is regularly traded on an established securities market, is _____; and
_____;

ÉThe name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE
XXIV NFFE

38.

I certify that:

ÉThe entity identified in Part I is an entity that is organized in a possession of the United States;

ÉThe entity identified in Part I:

ÉDoes not accept deposits in the ordinary course of a banking or similar business,

ÉDoes not hold, as a substantial portion of its business, financial assets for the account of others, or

ÉIs not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and

ÉAll of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

NFFE.

Part XXV Active NFFE

39.

I certify that:

ÉThe entity identified in Part I is a foreign entity that is not a financial institution;

ÉLess than 50% of such entity's gross income for the preceding calendar year is passive income; and

ÉLess than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI
XXVI

Passive NFFE
NFFE

40.

a I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box b or c, whichever applies.

b I further certify that the entity identified in Part I has no substantial U.S. owners, or

c I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXX.

Part XXVII
XXVII

Excepted Inter-Affiliate FFI
FFI

41.

I certify that the entity identified in Part I:

ÉIs a member of an expanded affiliated group;

ÉDoes not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);

ÉDoes not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches;

ÉDoes not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and

ÉHas not agreed to report under § 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII
XXVIII

Sponsored Direct Reporting NFFE
NFFE

42.

Name of sponsoring entity: _____

I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line

43.

Part XXIX
XXIX

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:

(-)

ÉThe entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status

