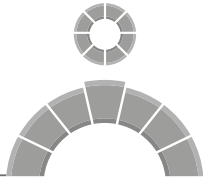


(Office Use Only)

Charity Name

Investment Manager

Fee Code



HAWKSMOOR

INVESTMENT MANAGEMENT

DISCRETIONARY PORTFOLIO
MANAGEMENT SERVICE

For Clients of Financial Advisers

ACCOUNT APPLICATION FORM

Charity

CHECKLIST

Please ensure that the following documentation is provided with this application:

- 1) Confirmation of the charity's existence with the Charity Commission/Office of the Scottish Charity Regulator (OSCR) or equivalent governing body. A printout from the applicable charity governing body's website is acceptable.
- 2) Evidence to confirm which trustees/officials (the 'lead trustees') have been appointed by the charity to act on its behalf in relation to its investments. For example, minutes from either an AGM or regular trustee meeting or a Declaration of Power.
- 3) If the charity is classed as either a Charitable Incorporated Organisation (CIO), Charitable Trust, Charitable Company or Unincorporated Association, a copy of the charity's applicable governing document, such as a trust deed, constitution or memorandum and articles of association.

We will also require the following:

- 1) Anti-money laundering documentation for the lead trustees that will be the points of contact with Hawksmoor. This may be either a certified copy of a current valid passport photo page or driving licence photo card. The delegated Investment Manager can provide more details.
- 2) If applicable, a recent valuation of the charity's investment portfolio.
- 3) Confirmation of the charity's Legal Entity Identifier (LEI). If the charity does not have an LEI, Hawksmoor can apply for this on the charity's behalf.
- 4) A copy of the charity's Investment Policy Statement or equivalent. If such a document does not exist, Hawksmoor can assist in the preparation of this.
- 5) If the charity has existing US-listed investments or would like to have these, a completed W-8BEN-E. Hawksmoor can supply this form.

BEFORE COMPLETING THIS FORM, THE TRUSTEES SHOULD READ THIS PAGE

This *Account Application Form* ensures that we are aware of the trustees requirements so that we have the essential information to provide the level of service suitable for the charity, and to set up and operate an Account for the trustees.

The information the trustees provide will be treated in the strictest confidence and will only be used by Hawksmoor to enable us to provide a suitable service to the trustees and to comply with the relevant tax reporting regulations. If the trustees do not complete the form in full or do not keep us informed of any significant change to the circumstances pertaining to the charity, the trustees should be aware that the portfolio may be inappropriate to the charity's risk level and/or investment objective.

Once we have a completed and signed copy of this form, and have satisfied our obligations under the anti-money laundering legislation, the Agreement between the charity and Hawksmoor comes into effect.

The charity's investments will be held in a nominee account provided by a specialist third-party provider of settlement and custody services, also authorised and regulated by the Financial Conduct Authority. More details, including the terms & conditions of the third-party provider's services, can be found in the Hawksmoor *Terms and Conditions* document.

Occasionally, we shall ask the trustees to confirm and, if necessary, update the information in this form. In the meantime, it is important that the trustees notify us of any change to the circumstances pertaining to the charity that they consider may be material to our management of the charity's investments.

DETAILS OF THE CHARITY

Please complete in BLOCK CAPITAL LETTERS.

Full Name of Charity	
Type of Charity (CIO, Trust, Charitable Company or Unincorporated Association)	
Registered Charity Number	
Legal Entity Identifier (if known)	
Name and Registered Address of Charity	
Charity Year End	

DETAILS OF THE TRUSTEES/ INVESTMENT COMMITTEE

It is usual practice for up to four of the charity's trustees or other members of the Investment Committee/ officials to be nominated by all the trustees to act as 'lead trustees' and to be our principal contacts in respect of the charity's portfolio. Please complete for ALL lead trustees in BLOCK CAPITAL LETTERS. If there are more than four lead trustees, please continue page 7.

	Lead Trustee	Lead Trustee
Title		
First Name(s)		
Surname		
Address		
Postcode		
Home Telephone		
Mobile Telephone		
Email Address		
Date of Birth		
Place of Birth		
Nationality		
National Insurance Number		
Charity Role	Trustee	Trustee
	Chief Executive	Chief Executive
	Director	Director
	Investment Committee	Investment Committee
	Chairman	Chairman
	Treasurer	Treasurer

	Lead Trustee		Lead Trustee	
Title				
First Name(s)				
Surname				
Address				
Postcode				
Home Telephone				
Mobile Telephone				
Email Address				
Date of Birth				
Place of Birth				
Nationality				
National Insurance Number				
Charity Role (Tick as appropriate)	Trustee		Trustee	
	Chief Executive		Chief Executive	
	Director		Director	
	Investment Committee		Investment Committee	
	Chairman		Chairman	
	Treasurer		Treasurer	

Please complete in BLOCK CAPITAL LETTERS.

Please provide the names and relevant information of the other trustees of the charity not detailed on pages 5 and 6. By signing this, all the trustees are authorising Hawksmoor to liaise only with the lead trustees (as detailed on pages 5 and 6) about the management of the charity's investments.

Name of Trustee	NI Number	Signature

INFORMATION ABOUT THE ACCOUNT

1. Portfolio Service

DPMS

2. Value of the Portfolio to be Managed

Amount to be invested as cash:

£

Please make cheques payable to **Pershing Securities Limited**.

Existing securities to be transferred (approximate value):

£

3. Investment Objectives and Risk

In order to satisfy their responsibilities under the Trustee Act 2000 and guidance issued by the Charity Commission as well as to ensure their delegated Investment Manager has all the information necessary to manage the portfolio, the trustees should have agreed and adopted a formal Investment Policy Statement.

Please tick this box to confirm you have provided us with a copy of the Charity's Investment Policy Statement (we can provide you with a template Policy Statement if required).

The Charity's Investment Policy Statement should indicate the Investment Objective and Risk Level that the trustees have adopted and require. Please see the document *Explaining Your Portfolio* for more details. In addition, the *Suitability Report* to the trustees will recommend a suitable Investment Objective and Risk Level.

Please tick this box to confirm you have received and approved a *Suitability Report*.

Please confirm the trustees' preferred Investment Objective and Risk Level by ticking the appropriate boxes below.

Investment Objective	
Capital Growth	☐
A Balance between Income & Growth	☐
Income	☐

Risk Level	
Cautious	☐
Moderately Cautious	☐
Moderate	☐
Moderately Adventurous	☐
Adventurous	☐

4. Charges

Please see the separate *Schedule of Charges for Charities* for details of these fees and charges and any other charges that may apply to the charity's portfolio.

Notes about Fees

5. Adviser Agreed Remuneration

The trustees agree to Hawksmoor facilitating the payment of the following remuneration to our Financial Adviser from the portfolio:

Non-recurring adviser agreed remuneration

The sum of	£
A percentage payment of the initial value of the portfolio	%

Recurring adviser agreed remuneration

A fixed annual sum of	£
An annual percentage payment of	%

6. Distribution Instructions

Method and Frequency

Please tick the appropriate boxes.	Monthly	Quarterly	Half-yearly
Pay out all income	☐	☐	☐
Regular Fixed Payment of £	☐	☐	☐
Reinvest all income	☐	☐	☐

If the trustees choose regular fixed payments, such distributions may consist of a combination of income and capital. The trustees should be aware that drawing more than the portfolio's projected 'natural' income could erode the capital value of the portfolio and its capacity to maintain the same level of income in future.

If we receive instructions to withdraw capital from the portfolio, whether as part of a regular fixed payment or as a separate capital payment, we will assume that the trustees have the appropriate power to advance capital and have validly exercised it.

Charity's Bank/Building Society account details

This is the only account into which we will pay any distributions that the lead trustees request us to make from the portfolio. If you wish to receive your payments into a different account to the one you have already provided. Please add the details below and provide Hawksmoor with an original bank statement (dated within the last three months).

Account Name			
Bank		Sort Code	
Address		Account Number	
		Other Ref (if any)	

7. Communicating with the Charity and Other Parties

Please indicate which of the lead trustees detailed on pages 5 and 6 should receive the documentation selected below in section 7.1. If all of the lead trustees would like to receive the documentation below, please simply write 'ALL' below.

Nominated Lead Trustees for correspondence	

7.1 Documentation

The Valuation Report, which includes a valuation, performance figures and details of all transactions (both cash movements and details of purchases and sales) is usually produced on the last business day of each quarter (March, June, September and December).

We will always send the lead trustees as indicated above the Valuation Report but please indicate by the ticking the appropriate boxes below which of the additional reports and correspondence the lead trustees and/or other third-party recipients would like to receive in respect of the charity's portfolio.

	Lead Trustees	Financial Adviser	Accountant	Other
Quarterly Valuation Report	✓			
Annual Tax Reports				
General Correspondence				

Please provide third-party recipient contact details

Company/Firm		
Full Name		
Position		
Address		
Telephone		
Email		

7.2 Third-Party Instructions

Please indicate if the trustees wish to authorise any other party in addition to the lead trustees, such as a financial adviser, an accountant or one of the other trustees to give us instructions in respect of the management of the charity's investments.

Please note some third parties will be subject to verification to comply with anti-money laundering legislation. We reserve the right to contact the lead trustees to verify their agreement to any third-party instruction received.

	Accountant	Other
Permission to give instructions on behalf of the Lead Trustees		

Please provide contact details (if different from 7.1)

Company/Firm		
Full Name		
Position		
Address		
Telephone		
Email		

8. Client Online Portal

The portal provides you with instant access to information about your portfolio whenever it suits you and is available on your desktop, or to download as an app on your tablet or smartphone. In an effort to reduce paper waste, all clients will set up on our client portal. Accessing the portal does not stop you from receiving information by post if you wish. Please speak to your investment manager for more details on this.

Please use this page for any further information about the charity which the trustees think may be relevant to this application or to the management of the portfolio, which may not be covered within the charity's Investment Policy Statement.

TAX STATUS SELF-CERTIFICATION

UK Tax Regulations¹ require us to collect certain information about both the charity (the ‘entity’) and each of the Lead Trustees (as per section 7). In certain circumstances (including if we do not receive a valid self-certification from the charity) we may be obliged to share information on the account with HMRC. Please complete all the sections below as directed. If there are any questions about the charity’s classifications, please see the notes under the heading ‘key definitions’ or contact the charity’s tax adviser. Should any of the information provided change in future, please advise us of such changes promptly. Under the regulations, we may be required to obtain additional information and documentation to confirm the charity’s status.

Entity Tax Status Self-Certification

A. Tax residence

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

A.1 Please state the country in which your organisation is resident for tax purposes	
A.2 Please provide us with the charity’s tax reference number (if applicable)	

B. Charity classification for US FATCA² purposes

Please read the ‘key definitions’ at the end of this section and tick one box only in this section, with reference to the tax residency stated in box A.1. We believe that most of the Hawksmoor Investment Management charity clients will be ‘Deemed Compliant Foreign Financial Institutions – Registered Charity’⁸ unless the charity meets the definition of an Exempt Beneficial Owner⁴ or intends to registers itself as a Participating Foreign Financial Institution⁶ or is a Trustee Documented Trust⁷. It remains the responsibility of the trustees to satisfy themselves of the correct classification of the charity.

B.1 Exempt Beneficial Owner ⁴ (eg Registered Pension Scheme)	
B.2 Participating Foreign Financial Institution ^{5, 6}	
B.3 Trustee Documented Trust ⁷	
B.4 Deemed Compliant Foreign Financial Institution – Registered Charity ⁸	✓
B.5 Deemed Compliant Foreign Financial Institution ⁹	
B.6 Active Non-Financial Foreign Entity ¹⁰	
B.7 Passive Non-Financial Foreign Entity ¹¹	

B.4 Deemed Compliant Foreign Financial Institutions and B.7 Passive Non-Financial Foreign Entity are also required to submit individual tax residence self-certifications for each of its Controlling Persons.¹²

C. Charity classification under other applicable tax regulations

Please tick all boxes that apply, with reference to the tax residency stated in box A.1.

C.1 Please tick this box if the organisation is **not** classified under C.2 or C.3 below

C.2 Please tick the appropriate box below if the organisation is a Non-Financial Foreign Entity

(a) Active Non-Financial Foreign Entity¹³

(b) Passive Non-Financial Foreign Entity¹⁴

A Passive Non-Financial Foreign Entity will be required to submit individual tax residence self-certifications for each of its Controlling Persons¹², an Active Non-Financial Foreign Entity may be required to provide this information.

C.3 Please tick this box if the organisation is a Non-Profit Organisation¹⁵



Declaration

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete. If there are any changes to the above details or proposed payments to discretionary beneficiaries, Hawksmoor Investment Management will be informed of the changes promptly and in any event within 60 days.

First Name(s)	
Surname	
On behalf of (Entity Name)	
If a Registered Charity, registration reference	
Capacity in which you are signing	
Signature	
Date	

First Name(s)	
Surname	
On behalf of (Entity Name)	
If a Registered Charity, registration reference	
Capacity in which you are signing	
Signature	
Date	

First Name(s)	
Surname	
On behalf of (Entity Name)	
If a Registered Charity, registration reference	
Capacity in which you are signing	
Signature	
Date	

First Name(s)	
Surname	
On behalf of (Entity Name)	
If a Registered Charity, registration reference	
Capacity in which you are signing	
Signature	
Date	

CLIENT DECLARATION

This *Account Application Form*, the *Terms and Conditions* document, the *Schedule of Charges*, the *Explaining Your Portfolio* document and the *Ex-Ante Costs and Charges Disclosure* together constitute our standard client agreement (“Agreement”) upon which we intend to rely.

For their own benefit and protection, the trustees should read these documents carefully before signing this form. If there is anything in them that the trustees do not understand or would like to discuss further, please contact us.

We declare that all the details in the Agreement are correct to the best of our knowledge, that they comprise all the information that we are able or willing to provide and that **we will inform**

Hawksmoor in writing if there should be any material changes to the information that we have provided.

We understand that the trustees will be jointly and severally liable in respect of all the Terms and Conditions and any other obligations referred to in the Agreement. However, Hawksmoor may always act on the sole instructions of the lead trustee without verifying the instructions with the other trustees, unless expressly requested to do so (see Section 7 above).

The trustees hereby apply for an Account with Hawksmoor Investment Management Limited

Lead Trustee		Lead Trustee	
Signature		Signature	
Name		Name	
Date		Date	

Lead Trustee		Lead Trustee	
Signature		Signature	
Name		Name	
Date		Date	

Signed for and on behalf of Hawksmoor	
Name/Capacity	
Date	

Key Definitions (extract)

1. UK Tax Regulations

The term “UK tax regulations” refers to HMRC regulations created to enable automatic exchange of information and include US FATCA², and other Agreements to Improve International Tax Compliance³ entered into between the UK and its Crown Dependencies and its Overseas Territories and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

2. US FATCA

The Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US HIRE Act 2010.

3. Agreements to Improve International Tax Compliance

HMRC has signed agreements to implement regulations in 2015 on the reciprocal reporting on accounts held by residents of the Isle of Man, Guernsey, Jersey and Gibraltar. Multilateral agreements with a further 51 countries on the exchange of tax information for non-resident account holders have been signed with implementation expected by 2017.

4. Exempt Beneficial Owner

The term “Exempt Beneficial Owner” includes certain entities as defined in the regulations, **including UK registered pension schemes**, or non-UK pension schemes falling within the FATCA definition.

5. Financial Institution

The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity or a Specified Insurance Company as defined in the regulations.

6. Participating Foreign Financial Institutions

A Participating Foreign Financial Institution, is a non US Financial Institution that has or will register to obtain a Global Intermediary Identification Number (GIIN) from the US tax authorities and reports to HMRC direct.

7. Trustee Documented Trust

If a Trust has a corporate trustee then under the UK regulations the Trust is a “Trustee Documented Trust” and the corporate trustee is responsible for the registration of the Trust and associated reporting.

8. Deemed Compliant Foreign Financial Institution – Registered Charity

UK registered charities are specifically excluded from any registration or reporting requirements.

9. Deemed Compliant Foreign Financial Institution

There are 3 categories of Deemed Compliant Foreign Financial Institutions and within each there are several sub categories which are unlikely to apply to a UK trust, further details of these sub categories are contained in the HMRC Guidance. The most relevant sub categories are:

- (i) Owner Documented Foreign Financial Institutions, this includes UK Trusts that are small investment entities not connected to any other Foreign Financial Institutions. The Trust must appoint another Foreign Financial Institution to act as the Designated Withholding Agent to complete due diligence and to report, if necessary, to the US tax authorities via HMRC. The Designated Withholding Agent also reports US tax status to US paying agents where appropriate, but has no further responsibility for US withholding tax.
- (ii) Registered Deemed Compliant Financial Institutions include Sponsored Investment Entities that may include UK trusts. For this subcategory the Trust appoints a Sponsor who registers the Trust and relevant details with the US tax authorities and undertakes all due diligence checks and reports to the US tax authorities via HMRC as appropriate.
- (iii) Certified Deemed Compliant Financial Institutions include Sponsored Closely Held Investment Vehicles that may include UK Trusts which do not have more than 20 owners (effectively the beneficiaries) and is not an investment fund. For this subcategory the Trust appoints a Sponsor to undertake all due diligence checks and report on to the US tax authorities via HMRC, but the Trust does not have to be registered.

10. Active Non-Financial Foreign Entity (NFFE) (US definition)

A NFFE is a foreign entity that is not a Financial Institution and does not have a professional manager or investment manager. It is considered unlikely that any Hawksmoor client can meet this definition.

For the purpose of section B only, an Active NFFE is any NFFE that meets one of a list of specified criteria including:

- (i) less than 50 per cent of the NFFEs gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent of the assets held by the NFFE in period are assets generating passive income;
- (ii) substantially all of the activities of the NFFE consist of investing in, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) an investment 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. In these circumstances the entity will be a passive NFFE;
- (iii) the NFFE is organised in a U.S Territory and all the owners of the NFFE are bona fide residents of that U.S. Territory; or
- (iv) the entity is a Non-Profit Organisation¹⁵.

11. Passive Non-Financial Foreign Entity (NFFE) (US definition)

For the purpose of **section B only**, a Passive NFFE is any NFFE that is not an Active NFFE¹⁰.

12. Controlling Persons

The term “Controlling Persons” means the natural persons who exercise control over an Entity. In the case of a trust, such term means **the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. Details of Discretionary beneficiaries are only assessed for any year in which they receive a payment or income from the trust.**

13. Active Non-Financial Foreign Entity (NFFE) (Other tax regulations)

An entity will be an Active NFFE for the purpose of **section C only** if they meet one of the specified criteria (i) to (iii) in the definition of Active NFFE (US definition)¹⁰ above.

14. Passive Non-Financial Foreign Entity (NFFE) (Other tax regulations)

For the purpose of **Please find C only** a Passive NFFE is any NFFE that is not an Active NFFE (UK definition)¹³.

15. Non-Profit Organisation

The term “Non-Profit Organisation” means an entity that meets ALL of the following criteria:

- (i) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) It is exempt from income tax in its country of residence;
- (iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) the applicable laws or the entity’s constitution do not 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 expenditure or the organisation; and
- (v) the applicable laws or the entity’s constitution require that, upon the entity’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation.

16. Investment Entity

An entity is an Investment Entity if, either

- a) At least 50% of gross income is derived from one or more of the following activities
 - Trading in transferable securities or commodities futures
 - Trading in money market instruments
 - Trading in foreign exchange
 - Trading in interest rate and index instruments
 - Individual and collective portfolio management
 - Other investing, administration or managing funds or money on behalf of other persons
- or
- b) gross income is primarily attributable to investing or trading in financial assets (financial assets test) and the entity is managed by a Financial Institution.

The above definitions are a summary of the full set of definitions, which is available on request. If there is any doubt as to the tax status of the entity please contact your tax adviser.

Individual Tax Status Self-Certification

UK Tax Regulations¹ require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with HMRC. If you have any questions about your tax residency, please contact your tax advisor. Should any information provided change in the future, please ensure you advise us of the changes promptly.

Tax Residency

Please indicate **all countries in which you are resident for tax purposes** and the associated Tax Reference Numbers in the table below. If you are a US citizen or resident, please include United States in this table along with your US Tax Identification Number. (Please complete an additional sheet if necessary).

Country/Countries of Tax Residency	Tax Reference Number / NI Number

Declaration

As Lead Trustee I declare that the information provided on this page and the Account Application Form is to the best of my knowledge and belief, accurate and complete.

I agree to notify Hawksmoor Investment Management Limited immediately in the event the information in the Self-Certification changes.

Signature	
Name	
Date	

1. The term "UK Tax Regulations" refers to HMRC regulations created to enable automatic exchange of information and include FATCA² and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

2. The term "FATCA" refers to The Foreign Account Tax Compliance provisions contained in the US Hire Act 2010.



For further information on any of our services, or to arrange a meeting with an investment manager, please call one of our offices.

You can also find more information on Hawksmoor, our services and full contact details on our website at www.hawksmoorim.co.uk

Head Office:
17 Dix's Field
Exeter
EX1 1QA

01392 410180

info@hawksmoorim.co.uk
www.hawksmoorim.co.uk

Registered Address:

Sterling Court, 17 Dix's Field, Exeter, Devon, EX1 1QA. Company Number 6307442

Hawksmoor Investment Management Limited is authorised and regulated by the Financial Conduct Authority

FPC25377

**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.
► Go to www.irs.gov/FormW8BENE for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A 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 for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:**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, see instructions)**4** Chapter 3 Status (entity type) (Must check one box only):☐ Simple trust☐ Tax-exempt organization☐ Corporation☐ Complex trust☐ Partnership☐ Foreign Government - Controlled Entity☐ Central Bank of Issue☐ Private foundation☐ Estate☐ Foreign Government - Integral Part☐ Grantor trust☐ Disregarded entity☐ International organizationIf you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).☐ Nonreporting IGA FFI. Complete Part XII.☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.☐ Participating FFI.☐ International organization. Complete Part XIV.☐ Reporting Model 1 FFI.☐ Exempt retirement plans. Complete Part XV.☐ Reporting Model 2 FFI.☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.☐ Territory financial institution. Complete Part XVII.☐ Excepted nonfinancial group entity. Complete Part XVIII.☐ Sponsored FFI. Complete Part IV.☐ Excepted nonfinancial start-up company. Complete Part XIX.☐ Certified deemed-compliant nonregistering local bank. Complete Part V.☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.☐ 501(c) organization. Complete Part XXI.☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.☐ Nonprofit organization. Complete Part XXII.☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.☐ Excepted territory NFFE. Complete Part XXIV.☐ Owner-documented FFI. Complete Part X.☐ Active NFFE. Complete Part XXV.☐ Restricted distributor. Complete Part XI.☐ Passive NFFE. Complete Part XXVI.☐ Excepted inter-affiliate FFI. Complete Part XXVII.☐ Direct reporting NFFE.☐ Sponsored direct reporting NFFE. Complete Part XXVIII.☐ Account that is not a financial account.**6** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

Part I Identification of Beneficial Owner *(continued)***8** U.S. taxpayer identification number (TIN), if required**9a** GIIN**b** Foreign TIN**c** Check if FTIN not legally required. ☐**10** Reference number(s) (see instructions)**Note:** Please complete remainder of the form including signing the form in Part XXX.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any)**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):☐ Government☐ Company that meets the ownership and base erosion test☐ Tax-exempt pension trust or pension fund☐ Company that meets the derivative benefits test☐ Other tax-exempt organization☐ Company with an item of income that meets active trade or business test☐ Publicly traded corporation☐ Favorable discretionary determination by the U.S. competent authority received☐ Subsidiary of a publicly traded corporation☐ No LOB article in treaty☐ Other (specify Article and paragraph): _____**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph _____

of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI**16** Name of sponsoring entity: _____**17 Check whichever box applies.**☐ I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part V Certified Deemed-Compliant Nonregistering Local Bank18 ☐ 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 5% 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.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts19 ☐ 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 Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 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% of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity22 ☐ I certify that the entity identified in Part I:

- Was in existence as of January 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**
- 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 Regulations section 1.1471-5(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

Part X Owner-Documented FFI

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 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.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part 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;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Part X Owner-Documented FFI *(continued)***Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - (i) 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);
 - (ii) The name, address, TIN (if any), and chapter 4 status 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**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 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 Regulations section 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.

Check box 24d if applicable (optional, see instructions).

- d** ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

- 25a** ☐ (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.

Check box 25b or 25c, whichever applies.

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:

- 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 Regulations section 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 _____ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ . The trustee is: ☐ U.S. ☐ Foreign

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 Regulations section 1.1471-6(h)(2)).

Part XIV International Organization

Check box 28a or 28b, whichever applies.

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

b ☐ I certify that the entity identified in Part 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 or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- 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 Regulations section 1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

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

29a ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is 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:

- Is 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;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- 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 operated; **and**
 - (i) Is 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;
 - (ii) Receives 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 Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either 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 Regulations section 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**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c ☐ I certify that the entity identified in Part I:

- Is 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;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee 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 Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- 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.

Part XV Exempt Retirement Plans *(continued)*

- d** ☐ 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.
- 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, or accounts described in Regulations section 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.
- f** ☐ I certify that the entity identified in Part I:
- 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 Regulations section 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**
 - 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 Regulations section 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.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30** ☐ I certify that the entity identified in Part I:
- Is an 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 Regulations section 1.1471-6 or in an applicable Model 1 or 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 Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - 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**
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part 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.

Part XVIII Excepted Nonfinancial Group Entity

- 32** ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 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 Excepted Nonfinancial Start-Up Company

- 33** ☐ I certify that the entity identified in Part 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);
 - 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;
 - 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.

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34** ☐ I certify that the entity identified in Part 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;
 - 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 3 years.

Part XXI 501(c) Organization

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

- 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**
- 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).

Part XXII Nonprofit Organization

36 ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither 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 noncharitable 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**
- The 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 or escheats to the government of the entity's country of residence or any political subdivision thereof.

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

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The 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:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The 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;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
- The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE

38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
 - (iii) 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; **and**
- All 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.

Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less 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 Passive NFFE

40a ☐ 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 40b or 40c, whichever applies.

- b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **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 (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Part XXVII Excepted Inter-Affiliate FFI

41 ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts 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**
- Has not agreed to report under Regulations section 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 Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity: _____

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX 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 entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here 

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)