

W-8BEN näide juriidilisele isikule

Käesolev kommenteeritud vorm on üksnes info eesmärgil ja ei ole mõeldud olema täielik ega ammendav. **Antud näidise ja siinsete kommentaaride aluseks on teatav tüüpnäide:** Eestis registreeritud piratud vastutusega äriühing, mis saab enamiku oma tulust passiivsetest investeringutest ja millel ei ole muud olulist äritegevust (ehk firma tegevus on suunatud peamiselt just investeerimisele).

Erinevate klientide suhtes kehtivad erinevad asjaolud võivad tuua kaasa erinevusi vormi täitmisel. Kommenteeritud vorm on üksnes info eesmärgil ning ei ole mõeldud selleks, et sellele võiks toetuda kui juriidilisele, maksualasele või muule professionaalsele nõuandele.

Julgustame Teid ise analüüsima asjaolusid, mis Teie suhtes kehtivad ja mis võivad mõjutada Teie FATCA staatust. Lisajuhiste saamiseks vormi täitmise kohta lugege palun IRS-i juhiseid, mis on kättesaadavad aadressil <https://www.irs.gov/pub/irs-prior/iw8bene--2016.pdf>. Lisaküsimuste korral võtke palun ühendust LHV klienditoega e-posti aadressil info@lhv.ee.

Form **W-8BEN-E** Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
OMB No. 1545-0021

Do NOT use this form for:
• U.S. entity or U.S. citizen or resident
• A foreign individual
• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S.
• A foreign partnership, a foreign simple trust, or a foreign grantor trust
• 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 sections 1150, 501(c), 892, 895, or 1443(c)
• Any person acting as an intermediary

Instead use Form:
• W-9
• W-8BEN (individual) or Form 8233
• W-8ECI
• W-8BIMY
• W-8BECI or W-8BEXP
• W-8BIMY

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)

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status)

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).

7 Mailing address (if different from above)

8 U.S. taxpayer identification number (TIN), if required
9a GIN
b Foreign TIN

10 Reference number(s) (see instructions)

- 1 Palun kirjutage tulusaajast ettevõtte täielik nimi.
- 2 Märgistage Teie ettevõttele sobiv ettevõtluvorm.
- 3 Märgistage ainult üks valik, mis kehtib Teie FATCA staatuse kohta. Seejärel täitke käesoleva vormi lisaosas, mille number on näidatud Teie märgistatud staatuse kõrval.

- 4 Kui firma tegevus on suunatud peamiselt investeerimisele, siis on W-8BEN-E mõistes tegemist **passiivse ettevõttega** ning kui enamus tegevusest on suunatud muule äritegevusele, siis **aktiivse ettevõttega**. Järgnevalt on esitatud täpsustav info aktiivse välisriigi mitte-finantsettevõtte kohta.

Aktiivne välisriigi mittefinantsettevõtte on USA-välise ettevõtte, mis ei ole finantsasutus* ja mis vastab vähemalt ühele järgmistest kriteeriumidest:

1. alla 50% ettevõtte brutotulust on passiivne tulu ja alla 50% ettevõtte varadest toodavad passiivset tulu**;
2. sisuliselt kogu ettevõtte tegevus kujutab endast muu kui finantsasutuse äritegevusega tegelevate tütarettevõtete osaluste omamist või sellistele tütarettevõtetele rahastamise või muu teenuse osutamist, välja arvatud investeerimisfondid või muud investeerimismehhanismid, mille eesmärk on omandada äriühinguid ja seejärel omada investeerimise eesmärgil osalust nendes äriühingutes;
3. 24 kuu jooksul asutamisest ei ole ettevõttel veel äritegevust ning tal ei ole ka varem sellist äritegevust olnud või ta investeerib varadesse kavatsusega hakata tegelema äritegevusega, mis ei kujuta endast finantsasutuse äritegevust;

4. ettevõtte tegeleb rahastamis- või riskimaandustehingutega seotud ettevõtete jaoks või koos seotud ettevõtetega, mis ei ole finantsasutused, ning grupi peamine äritegevus ei kujuta endast finantsasutuse äritegevust.

*FATCA eesmärgil käsitletakse finantsasutusena järgmisi ettevõtteid:

- hoivamisasutus on ettevõtte, mis võtab vastu hoivaseid tavapärase pangandus- või muu sarnase äritegevuse raames;
- hoidmisasutus on ettevõtte, mille äritegevuse märkimisväärse osa moodustab teiste isikute finantsvarade hoidmine (st sellele äritegevusele omistatav brutotulu ületab 20% eelnenud 3-aastase aruandlusperioodi brutotulust);
- investeerimisettevõtte on ettevõtte, mille äritegevuseks on klientidele finantsinstrumentidega kauplemise teenuse, individuaalse või kollektiivse väärtpaberiportfelli valitsemise teenuse või muude väärtpaberite või raha investeerimise, haldamise või valitsemise teenuste osutamine;
- kindlustusandja.

** Passiivne tulu hõlmab dividende, intresse, rente, kasutustasusid, annuiteete ja teatavaid passiivse tulu muid vorme.

Juhime tähelepanu, et siin esitatud kriteeriumid on valitud üksnes LHV klientidele omistatavate kõige tavalisemate asjaolude alusel ja need ei ole ammendavad. Kahtluse korral või FATCA staatuse kinnitamise kohta täiendava abi saamiseks võtke palun ühendust LHV klienditoega e-posti aadressil info@lhv.ee.

Form W-8BEN-E Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

OMB No. 1545-1021

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident
- A foreign individual
- A 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)
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
- 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 sections 115(b), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)
- Any person acting as an intermediary

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner
 OÜ MAASKAS

2 Country of incorporation or organization
 ESTONIA

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

Corporation Disregarded entity Partnership
 Simple trust Grantor trust Complex trust Estate Government
 Central Bank of Issue Tax-exempt organization Private foundation International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? 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 a limited FFI or 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.
 Participating FFI Foreign government, government of a U.S. possession, or foreign central bank of issue, Complete Part XIII.
 Reporting Model 1 FFI International organization, Complete Part XIV.
 Reporting Model 2 FFI Exempt retirement plans, Complete Part XV.
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XI) Entity wholly owned by exempt beneficial owners, Complete Part XVI.
 Sponsored FFI, Complete Part IV Territory financial institution, Complete Part XVII.
 Certified deemed-compliant nonregistering local bank, Complete Part V Nonfinancial group entity, Complete Part XVIII.
 Certified deemed-compliant FFI with only low-value accounts, Complete Part VI Excepted nonfinancial start-up company, Complete Part XX.
 Certified deemed-compliant sponsored, closely held investment vehicle, Complete Part VII Excepted nonfinancial entity in liquidation or bankruptcy, Complete Part XX.
 Certified deemed-compliant limited liability investment entity, Complete Part VIII 501(c) organization, Complete Part XX.
 Certified deemed-compliant investment advisors and investment managers, Complete Part IX Nonprofit organization, Complete Part XXII.
 Owner-documented FFI, Complete Part X Publicly traded NFFE or NFFE affiliate of a publicly traded corporation, Complete Part XXIII.
 Restricted distributor, Complete Part XI Excepted territory NFFE, Complete Part XXIV.
 Account that is not a financial account Active NFFE, Complete Part XXV.
 Passive NFFE, Complete Part XXVI.
 Excepted inter-affiliate FFI, Complete Part XXVII.
 Direct reporting NFFE Sponsored direct reporting NFFE, Complete Part XXVIII.
 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).

6 City or town, state or province. Include postal code where appropriate.
 10111 Tallinn Country ESTONIA

7 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate. Country

8 U.S. taxpayer identification number (TIN), if required a GIN b Foreign TIN
 12345678

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.
 For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 99699N Form W-8BEN-E (Rev. 4-2016)

5 Kui firma tegevus on suunatud peamiselt investeerimisele, siis on W-8BEN-E mõistes tegemist passiivse ettevõttega ning kui enamuse tegevusest on suunatud muule äritegevusele, siis aktiivse ettevõttega. Järgnevalt on esitatud täpsustav info passiivse välisriigi mitte-finantsettevõtte kohta.

Passiivne mitte-finantsettevõtte on USA-väline ettevõtte, mis ei ole finantsasutus* ja mis ei liigitu aktiivseks välisriigi mittefinantsettevõtteks (vt eespool). See hõlmab üldjuhul peamiselt passiivse tuluga ettevõtteid (äritegevus puudub). Passiivne tulu hõlmab dividende, intresse, rente, kasutustasusid, annuiteete ja teatavaid passiivse tulu muid vorme.

*FATCA eesmärgil käsitletakse finantsasutusena järgmisi ettevõtteid:

- hoiumisamisasutus on ettevõtte, mis võtab vastu hoiuiseid tavapärase pangandus- või muu sarnase äritegevuse raames;
- hoidmisasutus on ettevõtte, mille äritegevuse märkimisväärse osa moodustab teiste isikute finantsvarade hoidmine (st sellele äritegevusele omistatav brutotulu ületab 20% eelnenud 3-aastase aruandlusperioodi brutotulust);
- investeerimisettevõtte on ettevõtte, mille äritegevuseks on klientidele finantsinstrumentidega kauplemise teenuse, individuaalse või kollektiivse väärtpaperiportfelli valitsemise teenuse või muude väärtpaperite või raha investeerimise, haldamise või valitsemise teenuste osutamise;
- kindlustusandja.

6 Palun kirjutage registreeritud aadress.

7 Esitage üksnes juhul, kui Te olete kohustatud hankima globaalse vahendaja identifitseerimisnumbri (nt aruandekohustuslik mudeli 1 valinud välisriigi finantsasutus, otse aruandeid esitav välisriigi mittefinantsettevõtte, spondeeritud otse aruandeid esitav välisriigi mittefinantsettevõtte). Märkige „applied for“, kui Teie globaalse vahendaja identifitseerimisnumbri taotlus on veel menetlemisel. Sellisel juhul tuleb globaalse vahendaja identifitseerimisnumber esitada 90 päeva jooksul.

8 Palun kirjutage oma ettevõtte registrikood.

Form W-8BEN-E (Rev. 4-2016) Page 2

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIN 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

Limited Branch (see instructions) 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 GIN (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 ESTONIA 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 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:
 GIN 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, 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.

Form W-8BEN-E (Rev. 4-2016)

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...
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...

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, national principal contracts, insurance or annuity contracts, or any interest (including a future or forward contract or option) in such security, partnership interest, commodity, national 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...

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

- 20 Name of sponsoring entity:
I certify that the entity identified in Part I:
Is an FFI solely because it is an investment entity described in § 1.1471-5(b)(4)(i);
Is not a QI, WP, or WT;
Will have all of its diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and...

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

- 22 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 § 1.1471-5(d)(2)(v)).

Part IX Certified Deemed-Compliant Investment Advisors and Investment Managers

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

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 I (or owner-documented FFIs check here) 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:
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);
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 (regarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, excepted beneficial owners, or U.S. persons other than specified U.S. persons); and
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 § 1.1471-5(d)(8)(i) for each person identified in the FFI owner reporting statement.

- 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 I (All restricted distributors check here) 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.

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 I have been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and to 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 I am 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

- 28 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 another country. 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 designated trust or a sponsor or entity, provide the name of the trustee or sponsor whose GIN is provided on line 9a (if any) _____ and your GIN (if issued to you) _____.

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(b)(2)).

Part XIV International Organization

- 28a I certify that the entity identified in Part I is an international organization described in section 7701(b)(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 an effect a headquarters agreement with a foreign government;
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(b)(2)).

Part XV Exempt Retirement Plans

- 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
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.
c I certify that the entity identified in Part I:
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, or accounts described in § 1.1471-5(b)(2)(v)(A));
Either does not permit or prohibits 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)(v)(B) relating to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA; or
Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
d 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 § 1.1471-5(b)(2)(v)(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 percent 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 XVI 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, accounts described in § 1.1471-5(b)(2)(v)(A) (relating 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 § 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 § 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 XVII 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 § 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 § 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 exempt beneficial owner described in § 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.
Part XVIII 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 XIX 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 § 1.1471-5(e)(5)(C) through (E);
Is a member of a nonfinancial group described in § 1.1471-5(e)(5)(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 XX 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 XXI 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 commence 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.



