

# FATCA QUESTIONNAIRE

The purpose of this questionnaire is to obtain information to assist us in the process of registering your entity with the IRS and obtaining your “Global Intermediary Identification Number” or “GIIN”

It is important that you respond to all questions below.



## RESPONSIBLE OFFICER

Pursuant to FATCA, your entity must appoint an individual that signs the FATCA Agreement and will serve as a point of contact with the IRS (“Responsible Officer”). Generally, the Responsible Officer would be the Director of your entity’s Compliance Department. You may appoint a Responsible Officer for a temporary period of time for purposes of FATCA registration with the IRS. The Responsible Officer will be required to: (i) sign the GIIN application and other documents that will be submitted to the IRS during the registration process, (ii) sign the annual report to be submitted to the IRS, and (iii) make a certification to the IRS every three years that the FFI is in compliance with all FATCA requirements.

Name:

Title:

Address:

Email:  Telephone:

## IMPORTANT DATES

If your registration with the IRS is duly submitted and completed before April 25, 2014, the name of your entity and your GIIN will appear in the first online publication of the FATCA registry. The IRS expects the online registry to be published by June 2, 2014.

The FATCA registry will be updated electronically every 30 days. Therefore, if your application for registration is not completed and submitted before April 25, 2014, your entity will be subject to a withholding tax of 30% on U.S. source withholdable payments until the date on which your company is assigned a Global Intermediary Identification Number (“GIIN”).

For purposes of this document, an “entity” shall mean any type of company or organization that is not an individual, including: corporations, branches in other jurisdictions registered as independent companies, offices, divisions, cooperatives, partnerships, foundations, trustees, and any other type of organization (including both non-profit and for profit entities).

**BASIC INFORMATION**

**1. Name and legal address of your entity:**

**2. Jurisdiction(s) where your entity is a resident for tax purposes:**

**3. Financial Entity Classification:**

Please indicate if your entity, either in its own name (or through your subsidiaries, branches, or divisions) engages in one or more of the following types of business activities (with or without being licensed), regardless of whether such services are offered to the public or to a select group of clients:

a) Bank (accepting deposits and making loans): Yes  No

b) Insurance Company (issuing insurance policies or annuity contracts): Yes  No

c) Factoring Company (purchase and sale of accounts receivable or other financial obligations): Yes  No

d) Stock Broker or Brokerage Firm (stocks, bonds, or other financial instruments): Yes  No

e) Stock Exchange (operator of a stock market): Yes  No

f) Financial Advisor or Consultant (authority to manage investment portfolios for clients): Yes  No

g) Investment Fund (accepts funds for collective investment): Yes  No

h) Pension Fund (accepting employee contributions): Yes  No

i) Fiduciary (offering fiduciary or trustee services): Yes  No

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BASIC INFORMATION cont.

j) Investment Entity (managing investments for clients): Yes  No

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k) Custodian (acts as a custodian or depository of funds, FX, or financial instruments) Yes  No

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l) Lease Finance Company (financing of leasing contracts): Yes  No

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m) Issuer of credit cards, pre-paid cards, debit cards, and/or payment processing: Yes  No

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n) Do you receive funds or payments via the internet? Yes  No

*Please describe this activity in Annex C*

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o) Do you act as a manager of a Family Office? Yes  No

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p) Money Exchange or Check Cashing (foreign exchange, check cashing, or electronic funds transfers) Yes  No

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q) Any other financial activity (accepting deposits and maintaining accounts for clients): Yes  No

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#### 4. Your Expanded Affiliated Group

Please identify all of the entities in your Expanded Affiliated Group on Annex A hereto. For each entity, include its legal name, address, jurisdiction of operation, and name/percentage ownership of all of its shareholders. Please include an organizational chart if your Expanded Affiliated Group is made up of more than three members. The questions below will assist you in determining the members of your group.

Each member of your Expanded Affiliated Group shall comply with IRS registration requirements and obtain a GIIN. Your entity will not appear on the FATCA registry and will not receive a GIIN until all of the members of your Expanded Affiliated Group (that do not qualify for an exemption) have completed the registration process with the IRS.

a) Is your entity owned or controlled by, or does your entity own or control, any other entity that participates in the activities described in Section 3, above? Yes  No

Please identify on Annex A any shareholder that owns or controls more than 50% of the shares of your entity, or any subsidiary in which your entity owns or controls more than 50% of such subsidiary.

b) Is your entity a branch or subsidiary of another entity that participates in any of the activities described in Section 3 above? Yes  No   
*Please indicate in Annex A.*

c) Does your entity have any branches or subsidiaries that participate in any of the activities described in Section 3 above? Yes  No   
*Please indicate in Annex A.*

d) Is your entity controlled by a company that itself controls other entities that participate in any of the activities described in Section 3 above? Yes  No   
*Please identify on Annex A any entities affiliated by reason of common control.*

e) Does your entity wish to be the lead entity of your Expanded Affiliated Group for purposes of managing and monitoring the registration with the IRS for all of the members of your group?  
 Yes  No  Not Applicable

f) Does your entity wish to be responsible for supervising, designing, implementing, and maintaining a consolidated database of Expanded Affiliated Group member information (in compliance with FATCA requirements for a consolidated compliance program) together with other members of your Expanded Affiliated Group? Yes  No

g) Does your entity wish to be responsible for handling the following FATCA compliance obligations for other members of your Expanded Affiliated Group: (i) submitting annual reports to the IRS; (ii) FATCA withholding obligations; and, (iii) maintenance and compilation of information and records required under FATCA? Yes  No

5. Is your entity controlled by any government, central bank, or international organization (for example, the International Monetary Fund, the World Bank, or the European Union)?

*Please indicate the percentage ownership in Annex B.*

Yes  No

6. Is your entity authorized to open accounts, accept deposits, funds, payments, and investments, or to act as a custodian, fiduciary, or trustee for individuals located outside of your entity's jurisdiction?

Yes  No

7. Does your entity currently have any of the following agreements with the IRS:

a) Qualified Intermediary Agreement:

Tax ID Number (EIN) assigned by the IRS:

Yes  No

b) Withholding Foreign Partnership Agreement:

Tax ID Number (EIN) assigned by the IRS:

Yes  No

c) Withholding Foreign Trust Agreement:

Tax ID Number (EIN) assigned by the IRS

Yes  No

SIGNATURE

Responsible Officer

DATE:

**ANNEX “A”**

List of entities in your Expanded Affiliated Group (legal name, address, jurisdiction of operation, and ownership structure). Please include an organizational chart if your Expanded Affiliated Group is made up of more than three members.

Legal Name	Address	Jurisdiction	Ownership Names and Percentages

**ANNEX "B"**

Name and percentage ownership of any government entity, central bank, or international organization that controls your entity.

Type of Entity	Legal Name	Percentage of Ownership/Control

ANNEX “C”

Describe any activities involving the transfer of funds or any virtual payments received via the internet:

**SEND**