FORM W-8IMY WITHHOLDING STATEMENT – NON-QI

NAME _____

ADDRESS _____

_____

GIIN | | | | | | | . | | | | | | . | | | | | . | | | | |

SPONSOR'S GIIN ☐   NON REPORTING MODEL 1 IGA FFI WITHOUT GIIN ☐

ACCOUNT N.: _____   **TYPE OF ACCOUNT:** _____

Please select from the following options – only one may be selected. In case more than one option is applicable please complete a separate Withholding Statement and attach for Form W-8IMY.

1. CHAPTER 4 (FATCA)

Non-QI is acting on behalf of account holders that are:

☐ **a.** NPFFI Withholding Rate Pool. **Apply 30% withholding under Chapter 4**; or

☐ **b.** A PFFI or Registered Deemed-Compliant FFI (other than a Reporting Model 1 IGA FFI) that are acting on behalf of recalcitrant account holders (Recalcitrant Account Holder Withholding Rate Pool). **Attach Form W-8IMY of the PFFI or Registered Deemed-Compliant FFI and apply 30% withholding under Chapter 4.**

2. FORM 8966, FORM 1099 & BACKUP WITHHOLDING

Non-QI is acting on behalf of account holders that are:

☐ **a.** US Non-Exempt Persons either direct account holders or through another FFI that is a FFI, DCFFI or QI. Attach Form W-9 for each US Non-Exempt Person; or

☐ **b.** US Non-Exempt Persons that are direct account holders of another FFI that is a PFFI, DCFFI or QI, and Form W-9 has not been provided. **Apply Backup Withholding (presently 28%)**; or

☐ **c.** US Accounts (or US Reportable Accounts) direct or through another FFI that is a PFFI, DCFFI or QI, and the accounts meet the requirements of Treas. Reg. 1.6049-4(c)(4)(iii). **Chapter 4 Withholding Rate Pool US Payees.**

3. CHAPTER 4, US ACCOUNTS OR US REPORTABLE ACCOUNTS HELD BY A PASSIVE NFFE

Non-QI is acting on behalf of an account holder of a US Account or US Reportable Account held by:

☐ **a.** A Passive NFFEs that is a direct account holder. Attach Form W-9 for each Specified US Person and complete Attachment A, Section 2. Please complete a separate Withholding Statement and Attachment A for each separate account; or

☐ **b.** A Passive NFFE that is a direct account holder and the entity has not provided a Form W-9 for each owner/beneficiary that is a Specified US Person. Please complete Attachment A, Section 2, and **apply 30% withholding under Chapter 4.**

4. CHAPTER 3 (NON-QI)

Non-QI is acting on behalf of account holders that are non-US Persons *(select only one of the following)*:

☐ **a.** The Non-QI acts on behalf of direct account holders that are non-US persons (other than intermediaries or fiscally transparent entities) and requests reduced US withholding rates as specified in Attachment A. Please complete Attachment A, Section 1 and attach Form W-8BEN or W-8BEN-E for each account holder; or

☐ **b.** Documentation required to obtain reduced withholding is not provided (W-8BEN or W-8BEN-E for each account holder). **Apply 30% withholding under Chapter 3.**

_____   _____
Signature of authorized person   Date

Use of this withholding statement does not constitute tax or legal advice. v.5JAN2015

ATTACHMENT A – FORM W-8IMY WITHHOLDING STATEMENT – NON-QI

Payment allocation information for direct non-US beneficial owners of Non-QI and identification of Specified US Persons that are owners of Passive NFFEs

1. PAYMENT ALLOCATION FOR DIRECT CLIENTS THAT ARE NON-US PERSONS

Please indicate the applicable US NRA withholding rates for direct account holders of the Non-QI. In case of a joint account indicate the percentage held by each account holder. Please complete a separate Withholding Statement for each account.

	Name	Interest other than portfolio interest	Dividends	Other	Percent of ownership
1.		%	%	%	%
2.		%	%	%	%
3.		%	%	%	%
4.		%	%	%	%
5.		%	%	%	%

2 US ACCOUNTS AND US REPORTABLE ACCOUNTS HELD BY PASSIVE NFFES

The following information is required to be completed for each US Account (in case Non-QI that is a PFFI or RDCFI) or US Reportable Account (in case Non-QI is a Reporting Model 1 IGA FFI) held by a Passive NFFE. Please complete a separate Withholding Statement for each US Account or US Reportable Account and provide the information requested for each Specified US Person, including US TIN.

a. Passive NFFE
Name: _____
Address: _____
City: _____ Province: _____ Postal Code: _____
Country: _____
TIN: _____

b. Specified US Persons
1. Name: _____ ☐☐☐ – ☐☐ – ☐☐☐☐ No TIN ☐
    Address: _____

2. Name: _____ ☐☐☐ – ☐☐ – ☐☐☐☐ No TIN ☐
    Address: _____

3. Name: _____ ☐☐☐ – ☐☐ – ☐☐☐☐ No TIN ☐
    Address: _____

4. Name: _____ ☐☐☐ – ☐☐ – ☐☐☐☐ No TIN ☐
    Address: _____

5. Name: _____ ☐☐☐ – ☐☐ – ☐☐☐☐ No TIN ☐
    Address: _____

Use of this withholding statement does not constitute tax or legal advice. v.5JAN2015