

Request for Waiver of the 2011 Tax Year Qualified Intermediary Audit Requirement (Reportable amounts exceeding \$1,000,000 but not exceeding \$4,000,000)

Name of Qualified Intermediary Name on QI Agreement (if different than above) QI-EIN Street Address City, Province, Postal Code Country 	Name of Responsible Party Title Telephone Fax Email Name of Contact (if different from Responsible Party) Title Telephone Fax Email
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1. Did the Qualified Intermediary (QI) file Form 1042 for the 2011 withholding year? Yes No
(If yes, attach 2011 Form 1042 and 1042-S. See line 13 below for further requirements)
2. Was an audit completed and filed for 2008 in accordance with section 10 of the QI agreement or Renewal (see Rev Proc 2000-12, Section 4)?
Yes (attach a copy of the acceptance letter from IRS)
No **(STOP! You do not qualify for this waiver. See the instructions for additional information.)**
3. Number of account holders (see QI Agreement Sec 2.01) which received reportable amounts during 2011
4. Number of account holders included on Line 3 that claimed treaty benefits
5. Number of Private Arrangement Intermediaries (PAI) associated with the QI during 2011.
(Attach a schedule containing the name and address of each PAI)
6. Amounts shown on 2011 Forms 1042-S Box 2 Gross Income issued to the QI in its capacity as a QI
7. a. Amounts shown on 2011 Forms 1042-S Box 2 Gross Income issued by the QI
b. Amounts included in amounts shown on 2011 Forms 1099 Box 1 Gross Income issued by the QI
c. Add line 7a and line 7b.
8. Subtract line 7c from line 6. This is your *variance*.
9. Explanation of variance (Fill in a short description for any amount listed below on lines 9a through e. Use the additional space provided if necessary):
a.
b.
c.
d.
e. Other **(Use space below to provide explanation)**

10. Total explained variance (Add lines 9a through 9e)
11. Unexplained variance (Subtract line 10 from line 8)
12. Total tax withheld by the QI from the amount shown on line 6 of this waiver form.
13. Total amount claimed as withheld by other withholding agents (2011 Form 1042, line 66)
(Attach a copy of all 2011 forms 1042-S issued to the QI which fully support the amount claimed as withheld by other withholding agents. Where line 66 is not fully explained by Forms 1042-S, please attach an explanatory statement.)
14. Enter the amount of under-withholding or over-withholding for each year listed below.

Under-withholding	Over-withholding
a. 2010	
b. 2009	
c. 2008	

15. For each type of **direct account holder**, enter the number of account holders (as defined in QI Agreement Sec 2.01) which received reportable amounts during 2011, the reportable amounts paid to the account holders during 2011 and the amount of tax withheld by the QI on those reportable amounts.

	Column 1 Total number of direct account holders	Column 2 Total reportable amounts paid to account holders	Column 3 Total tax withheld by or for a QI *
a. U.S. exempt recipient (QI Agreement Sec 2.15)			
b. U.S. non-exempt recipient (QI Agreement Sec 2.3)			
c. Intermediary (QI Agreement Sec 2.27)			
d. Flow-through entity (QI Agreement Sec 2.17)			
e. Other (i.e. foreign direct account holder)			
f. Total (add lines 15a through 15e)			

16. For each type of **indirect account holder**, enter the number of account holders (as defined in QI Agreement Sec 2.01) which received reportable amounts during 2011, the reportable amounts paid to the account holders during 2011 and the amount of tax withheld by the QI on those reportable amounts.

	Column 1 Total number of indirect account holders	Column 2 Total reportable amounts paid to account holders	Column 3 Total tax withheld by or for a QI *
a. U.S. exempt recipient			
b. U.S. non-exempt recipient			
c. Intermediary			
d. Flow-through entity			
e. Other			
f. Total (add lines 16a through 16e)			

17. Grand total (Add lines 15f and 16f)

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18. a. Subtract line 17, column 1 from line 3 _____
b. Subtract line 17, column 2 from line 7c _____
c. Subtract line 17, column 3 from the total of line 12 _____
d. If an amount other than zero was entered on line 18a, 18b, or 18c, use the space below to provide an explanation.

19. When does the QI obtain documentation (as defined in QI Agreement Sec. 2.13) for accounts and accountholders covered by the QI Agreement?

When the account is opened.

When U.S. securities are obtained by the account holder

Other (Use the space below to provide an explanation)

20. For each type of **direct account holder** which received reportable amounts during 2011, enter the number of each type of documentation obtained from the account holder. Enter only one type of documentation for each account holder.

	W-9	W-8BEN	W-8EXP	W-8ECI	W-8IMY	KYC	Undocu- mented
a. U.S. exempt recipient							
b. U.S. non-exempt recipient							
c. Intermediary							
d. Flow-through entity							
e. Other							
f. Total (add lines 20a through 20e)							

21. For each type of **indirect account holder** which received reportable amounts during 2011, enter the number of each type of documentation obtained from the account holder. Enter only one type of documentation for each account holder.

	W-9	W-8BEN	W-8EXP	W-8ECI	W-8IMY	KYC	Undocu- mented
a. U.S. exempt recipient							
b. U.S. non-exempt recipient							
c. Intermediary							
d. Flow-through entity							
e. Other							
f. Total (add lines 21a through 21e)							

22. Grand total (add lines 20f and 21f)

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23. Enter the total of all columns in line 22

24. a. Subtract line 23 from line 3

- b. If an amount other than zero was entered on line 24a, use the space below to provide an explanation.

25. a. Enter the total number of undocumented account holders as shown in the "Undocumented" column of line 22

- b. Enter the total reportable amounts paid by the QI to undocumented account holders.

- c. Enter the total tax withheld on the reportable amounts shown on line 25b

26. Were all undocumented accounts (see QI Agreement sections 2.49 and 5), if any, treated in accordance with the presumption rules set forth in section 5.13 of the QI Agreement? Yes No Not Applicable (no undocumented accounts)

27. Check all that apply.

The QI is not in material violation or under investigation for violation of any of the know-your-customer rules, practices or procedures applicable to any branches of the QI located in countries named in the attachments to the QI Agreement.

No event of default under section 11 of the QI Agreement has occurred during the audit year.

The QI did not refer account holders to an affiliated entity with the effect of circumventing the \$4,000,000 threshold.

The QI was in compliance with the QI Agreement throughout the 2011 year.

The QI is not related to a group of QIs for which the IRS has permitted a consolidated audit under Rev. Proc. 2002-55, AG 10.01.3.

Under penalties of perjury, I declare that I have examined this waiver request, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.

Signature of QI Responsible Party

Name (Please print)

Date (MM-DD-YYYY)