

FOR INFORMATIONAL PURPOSES ONLY

Certification of Compliance with the Due Diligence Requirements for Pre-existing Accounts of PFFIs (Including Reporting Model 2 FFI's)

Identifying Information

1. The certification of pre-existing accounts can only be completed by the Responsible Officer (RO). Confirm the RO information and make updates as needed. Any updates made will be saved to your registration account.¹
2. Identify the type of financial institution of the participating FFI:²
 - Custodial institution
 - Depository institution
 - Holding company or treasury center
 - Investment entity
 - Specified insurance company
3. Describe the financial institution's business (or each line of business):³

Select the applicable option for the pre-existing accounts certification:

- I am completing the certification of compliance with the due diligence requirements for pre-existing accounts.⁴
- I am unable to complete the certification of compliance with the due diligence requirements for pre-existing accounts at this time.⁵
- I am not required to complete the certification of compliance with the due diligence requirements for pre-existing accounts.⁶

CERTIFICATION OF COMPLIANCE WITH THE DUE DILIGENCE REQUIREMENTS FOR PRE-EXISTING ACCOUNTS OF PFFI's (Including Reporting model 2 FFI's)⁷

I, the responsible officer of the participating FFI, certify that:

1. The participating FFI has completed the review of all high-value pre-existing individual accounts as required.⁸

¹ The RO information to be confirmed includes the name of the RO, address and other contact information. This section will be pre-populated with all the registration data for the RO fields (question 10). Any changes made to the RO information will be saved in the registration account.

² Field type: Drop down, list values.

³ Field type: Text box (1-1,000 characters).

⁴ If this statement is selected, continue with questions.

⁵ If this statement is selected, the filer will need to provide a reason/explanation as to why he/she is unable to certify. Field type: Text box (1-2,500 characters).

⁶ If this statement is selected, the filer will need to provide a reason/explanation as to why he/she is not required to certify. Field type: Text box (1-2,500 characters).

⁷ Questions 1, 3 & 5: Field type: Radio button (values: Yes, No). Question a: Field type: Radio button (values: Yes, No). Question b: Text box (1-15,000 characters). Questions 2 & 4: Field type: Radio button (values: Yes, No, Not Applicable).

⁸ If yes is selected, display question 2. If no is selected, display question a.

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- a) The participating FFI will take corrective actions to complete the procedures required to make the certification(s).⁹
 - b) Describe the corrective actions the participating FFI will take.
2. With respect to any high-value pre-existing individual accounts for which the participating FFI has not retained a record of any required documentation, the participating FFI treats such accounts as held by recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA).¹⁰
- a) The participating FFI will take corrective actions to complete the procedures required to make the certification(s).¹¹
 - b) Describe the corrective actions the participating FFI will take.
3. The participating FFI has completed the account identification procedures required for all pre-existing accounts other than high-value individual accounts.¹²
- a) The participating FFI will take corrective actions to complete the procedures required to make the certification(s).¹³
 - b) Describe the corrective actions the participating FFI will take.
4. If the participating FFI has not retained a record of the documentation required with respect to any pre-existing account other than a high-value individual account, the participating FFI has applied the applicable presumption rules to treat such accounts as held by recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA) or nonparticipating FFIs (as applicable).¹⁴
- a) The participating FFI will take corrective actions to complete the procedures required to make the certification(s).¹⁵
 - b) Describe the corrective actions the participating FFI will take.
5. To the best of my knowledge after conducting a reasonable inquiry, the participating FFI did not have any formal or informal practices or procedures in place from the period starting on August 6, 2011, through the date that is two years after the effective date of the FFI's agreement to assist account holders in the avoidance of FATCA.¹⁶

⁹ If yes is selected, display question b. If no is selected, display question 2.

¹⁰ If yes or not applicable is selected, display question 3. If no is selected, display question a.

¹¹ If yes is selected, display question b. If no is selected, display question 3.

¹² If yes is selected, display question 4. If no is selected, display question a.

¹³ If yes is selected, display question b. If no is selected, display question 4.

¹⁴ If yes or not applicable is selected, display question 5. If no is selected, display question a.

¹⁵ If yes is selected, display question b. If no is selected, display question 5.

¹⁶ If yes is selected, then no additional questions will display. FI can submit. If no is selected, display question a.

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- a) The participating FFI will take corrective actions to complete the procedures required to make the certification(s).¹⁷
- b) Describe the corrective actions the participating FFI will take.

¹⁷ If yes is selected, display question b. If no is selected, no additional questions will display. FI can submit.