

## FOR INFORMATIONAL PURPOSES ONLY

### Certification of Compliance with the Due Diligence Requirements for Pre-existing Accounts of Sponsoring Entity of Sponsored FFIs

#### 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.<sup>1</sup>
2. Describe the sponsoring entity's business (or each line of business).<sup>2</sup>

#### 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.<sup>3</sup>
- I am unable to complete the certification of compliance with the due diligence requirements for pre-existing accounts at this time.<sup>4</sup>
- I am not required to complete the certification of compliance with the due diligence requirements for pre-existing accounts.<sup>5</sup>

#### Select the sponsored entities below to be included in this certification:<sup>6</sup>

##### Sponsored, closely held investment vehicle

1. Are you certifying for any sponsored, closely held investment vehicles?<sup>7</sup>

#### CERTIFICATION OF COMPLIANCE WITH THE DUE DILIGENCE REQUIREMENTS FOR PRE-EXISTING ACCOUNTS FOR SPONSORING ENTITY OF SPONSORED FFI<sup>8</sup>

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<sup>1</sup> 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.

<sup>2</sup> Field type: Text box (1-1,000 characters).

<sup>3</sup> If this statement is selected, continue with questions.

<sup>4</sup> 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).

<sup>5</sup> 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).

<sup>6</sup> Sponsored entities will be displayed as a prefilled list from the sponsoring entity's registration. Note: If any of the sponsored entities displayed is not selected to be included in the certification, the RO will be required to provide a reason/explanation as to why the sponsored entity (entities) is (are) not going to be included in the certification. Field type: Text box (1-1,000 characters).

<sup>7</sup> Field type: Radio button (values: Yes, No). If yes is selected, RO will be required to enter the legal name of the sponsored closely held investment vehicle and the country/jurisdiction. If no is selected, continue with questions. Note: Users can add up to 100 sponsored closely held investment vehicles. If they have more than 100 they will need to submit another certification for the remaining entities.

<sup>8</sup> 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).

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*I, the responsible officer of the sponsoring entity, certify that:*

1. With respect to each sponsored FFI, the sponsoring entity has completed the review of all high-value pre-existing individual accounts.<sup>9</sup>
  - a) The sponsoring entity will take corrective actions to complete the procedures required to make the certification(s) with respect to each sponsored FFI.<sup>10</sup>
  - b) Describe the corrective actions that the sponsoring entity will take to complete the procedures required to make the certification(s).
2. With respect to any high-value pre-existing individual accounts of any sponsored FFI for which the sponsoring entity has not retained a record of any required documentation, the sponsored FFI treats such accounts as held by recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA).<sup>11</sup>
  - a) The sponsoring entity will take corrective actions to complete the procedures required to make the certification(s) with respect to each sponsored FFI.<sup>12</sup>
  - b) Describe the corrective actions that the sponsoring entity will take to complete the procedures required to make the certification(s).
3. With respect to each sponsored FFI, the sponsoring entity has completed the account identification procedures required for all pre-existing accounts other than high-value individual accounts.<sup>13</sup>
  - a) The sponsoring entity will take corrective actions to complete the procedures required to make the certification(s) with respect to each sponsored FFI.<sup>14</sup>
  - b) Describe the corrective actions that the sponsoring entity will take to complete the procedures required to make the certification(s).
4. With respect to each sponsored FFI, if the sponsoring entity has not retained a record of the documentation with respect to any pre-existing account other than a high-value individual account, the sponsored FFI has applied the applicable presumption rules to treat such accounts as recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA) or nonparticipating FFIs (as applicable).<sup>15</sup>
  - a) The sponsoring entity will take corrective actions to complete the procedures required to

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<sup>9</sup> If yes is selected, display question 2. If no is selected, display question a.

<sup>10</sup> If yes is selected, display question b. If no is selected, display question 2.

<sup>11</sup> If yes or N/A is selected, display question 3. If no is selected, display question a.

<sup>12</sup> If yes is selected, display question b. If no is selected, display question 3.

<sup>13</sup> If yes is selected, display question 4. If no is selected, display question a.

<sup>14</sup> If yes is selected, display question b. If no is selected, display question 4.

<sup>15</sup> If yes or N/A is selected, display question 5. If no is selected, display question a.

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make the certification(s) with respect to each sponsored FFI.<sup>16</sup>

- b) Describe the corrective actions that the sponsoring entity will take to complete the procedures required to make the certification(s).
5. To the best of my knowledge after conducting a reasonable inquiry, no sponsored FFI had 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 date the FFI first claimed status as a sponsored FFI to assist account holders in the avoidance of FATCA.<sup>17</sup>
- a) The sponsoring entity will take corrective actions to complete the procedures required to make the certification(s) with respect to each sponsored FFI.<sup>18</sup>
  - b) Describe the corrective actions that the sponsoring entity will take to complete the procedures required to make the certification(s).

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<sup>16</sup> If yes is selected, display question b. If no is selected, display question 5.

<sup>17</sup> If yes is selected, then no additional questions will display. FI can submit. If no is selected, display question a.

<sup>18</sup> If yes is selected, display question b. If no is selected, then no additional questions will display. FI can submit.