

FOR INFORMATIONAL PURPOSES ONLY

Certification of Compliance with the Due Diligence Requirements for Pre-existing Accounts of a Consolidated Compliance Group

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 compliance FI.²
 - Depository institution
 - Custodial institution
 - Investment entity
 - Specified insurance company
 - Holding company or treasury center
3. Describe the compliance FI'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

Check each electing FFI that is included in this certification:⁷

CERTIFICATION OF COMPLIANCE WITH THE DUE DILIGENCE REQUIREMENTS FOR PRE-EXISTING ACCOUNTS FOR CONSOLIDATED COMPLIANCE GROUP⁸

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 Display eligible member list. This will be a prefilled list from the compliance FI's registration. Note: Only a lead type FI can select this question set. They would have already answered the question about acting as a compliance FI. If there are no eligible members and they select this type of certification, an error would display and the FI would need to select another certification type.

⁸ 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).

FOR INFORMATIONAL PURPOSES ONLY

Certification of Compliance with the Due Diligence Requirements for Pre-existing Accounts of a Consolidated Compliance Group

I, the responsible officer of the compliance FI, certify that:

1. Each electing FFI and the compliance FI has completed the review of all high-value pre-existing individual accounts as required.⁹
 - a) The electing FFI or compliance FI (as applicable) will take corrective actions to complete the procedures required to make the certification(s).¹⁰
 - b) Describe the corrective actions the electing FFI or compliance FI (as applicable) will take.
2. With respect to any high-value pre-existing individual accounts for which any electing FFI or the compliance FI has not retained a record of any required documentation as required, the electing FFI or compliance FI (as applicable) treats such accounts as held by recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA).¹¹
 - a) The electing FFI or compliance FI (as applicable) will take corrective actions to complete the procedures required to make the certification(s).¹²
 - b) Describe the corrective actions the electing FFI or compliance FI (as applicable) will take.
3. Each electing FFI and the compliance FI has completed the account identification procedures required for all pre-existing accounts other than high-value individual accounts.¹³
 - a) The electing FFI or compliance FI (as applicable) will take corrective actions to complete the procedures required to make the certification(s).¹⁴
 - b) Describe the corrective actions the electing FFI or compliance FI (as applicable) will take.
4. If any electing FFI or the compliance FI has not retained a record of the documentation required with respect to any pre-existing account other than a high-value individual account, the electing FFI or compliance FI (as applicable) treats 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).¹⁵
 - a) The electing FFI or compliance FI (as applicable) will take corrective actions to complete the procedures required to make the certification(s).¹⁶
 - b) Describe the corrective actions the electing FFI or compliance FI (as applicable) will take.

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

¹⁰ If yes is selected, display question b. If no is selected, display question 2.

¹¹ If yes or not applicable is selected, display question 3. If no is selected, display question a.

¹² If yes is selected, display question b. If no is selected, display question 3.

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

¹⁴ If yes is selected, display question b. If no is selected, display question 4.

¹⁵ If yes or not applicable is selected, display question 5. If no is selected, display question a.

¹⁶ If yes is selected, display question b. If no is selected, display question 5.

FOR INFORMATIONAL PURPOSES ONLY

Certification of Compliance with the Due Diligence Requirements for Pre-existing Accounts of a Consolidated Compliance Group

5. To the best of my knowledge after conducting a reasonable inquiry, none of the electing FFIs or the compliance FI 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 effective date of the FFI's agreement to assist account holders in the avoidance of FATCA.¹⁷
- a) The electing FFI or compliance FI (as applicable) will take corrective actions to complete the procedures required to make the certification(s).¹⁸
 - b) Describe the corrective actions the electing FFI or compliance FI (as applicable) will take.

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

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