

FOR INFORMATIONAL PURPOSES ONLY

Periodic Certification - Direct Reporting NFFEs

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. Describe the direct reporting NFFE's business (or each line of business).²

Select the applicable option for the periodic certification for the period of <start date> to <end date>:

- I am completing the periodic certification of compliance.³
- I am unable to complete a periodic certification at this time.⁴
- I am not required to complete a periodic certification for this certification period.⁵

PERIODIC CERTIFICATION - CERTIFICATION OF COMPLIANCE OF DIRECT REPORTING NFFEs⁶

I, the responsible officer of the direct reporting NFFE, certify that:

1. The direct reporting NFFE has failed to report directly to the IRS on Form 8966, "FATCA Report," (or such other form as the IRS may prescribe) all of the information required with respect to each substantial U.S. owner (or report to the IRS on Form 8966 that the direct reporting NFFE has no substantial U.S. owners) by the due date of the form (including extensions).⁷
 - a. Describe the event of default and provide the approximate date(s) when the event of default occurred.
 - b. With respect to the event of default, appropriate actions were taken to remediate the event and to prevent the event from reoccurring.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: Text box (1-1,000 characters).

³ If this statement is selected, continue with questions.

⁴ If this statement is selected, the filer will need to provide a reason/explanation as to why you are unable to certify at this time. Field type: Text box (1-2,500 characters).

⁵ If this statement is selected, the filer will need to provide a reason/explanation as to why you are not required to certify. Field type: Text box (1-2,500 characters).

⁶ Questions 1 - 4: Field type: Radio button (values: Yes, No). Question a: Field type: Text box (1-15,000 characters). Question b: Field type: Radio button (values: Yes, No). Question c: Field type: Text box (1-15,000 characters). Question 5: Field type: Radio button (values: Yes, No, Not Applicable).

⁷ If Yes is selected, the system will display questions a and b. If No is selected, display question 2.

⁸ If question b is answered yes, the system will display question c. If No is selected, display question 2.

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- c. Provide a short description and the approximate date(s) of the actions taken to remediate the event of default and prevent the event from reoccurring.
 2. The direct reporting NFFE has failed to obtain a written certification from each person that would be treated as a substantial U.S. owner of the direct reporting NFFE if such person were a specified U.S. person.⁹
 - a. Describe the event of default and provide the approximate date(s) when the event of default occurred.
 - b. With respect to the event of default, appropriate actions were taken to remediate the event and to prevent the event from reoccurring.¹⁰
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the event of default and prevent the event from reoccurring.
 3. The direct reporting NFFE has failed to retain required records for the specified period of time.¹¹
 - a. Describe the event of default and provide the approximate date(s) when the event of default occurred.
 - b. With respect to the event of default, appropriate actions were taken to remediate the event and to prevent the event from reoccurring.¹²
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the event of default and prevent the event from reoccurring.
 4. There were other event(s) of default that occurred during the certification period.¹³
 - a. Describe the event of default and provide the approximate date(s) when the event of default occurred.
 - b. With respect to the event of default, appropriate actions were taken to remediate the event and to prevent the event from reoccurring.¹⁴
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the event of default and prevent the event from reoccurring.
 5. With respect to any failure to report to the extent required, the direct reporting NFFE has corrected such failure by filing the appropriate information returns.

⁹ If Yes is selected, the system will display questions a and b. If No is selected, display question 3.

¹⁰ If question b is answered yes, the system will display question c. If No is selected, display question 3.

¹¹ If Yes is selected, the system will display questions a and b. If No is selected, display question 4.

¹² If question b is answered yes, the system will display question c. If No is selected, display question 4.

¹³ If Yes is selected, the system will display questions a and b. If No is selected, display question 5.

¹⁴ If question b is answered yes, the system will display question c. If No is selected, display question 5.