

FOR INFORMATIONAL PURPOSES ONLY

Periodic Certification - Sponsoring Entity of Sponsored Direct Reporting NFFEs

Identifying Information

1. The periodic certification 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 sponsoring entity'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

Select the sponsored entities below to be included in this certification:⁶

PERIODIC CERTIFICATION - CERTIFICATION OF COMPLIANCE OF SPONSORING ENTITY OF SPONSORED DIRECT REPORTING NFFEs⁷

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

1. The sponsoring entity meets all of the requirements of a sponsoring entity.
2. The sponsoring entity has a written sponsorship agreement in effect with each sponsored direct reporting NFFE.
3. The sponsoring entity has failed to have the required written sponsorship agreement in effect with each sponsored direct reporting NFFE.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 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 not going to be included in the certification. Field type: Text box (1-1,000 characters).

⁷ Questions 1 - 8: 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 9: Field Type: Radio button (values: Yes, No, Not Applicable).

⁸ If Yes is selected, the system will display questions a and b. If No is selected, display question 4.

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- 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.⁹
 - 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. The sponsoring entity has failed to satisfy the requirements with respect to each sponsored direct reporting NFFE that the NFFE would have been required to satisfy as a direct reporting NFFE.¹⁰
- 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.¹¹
 - 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. The sponsoring entity has failed to report 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 sponsored direct reporting NFFE and each of its substantial U.S. owners (or report to the IRS on Form 8966 that the sponsored direct reporting NFFE had no substantial U.S. owners) by the due date of the form (including any extensions).¹²
- 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.¹³
 - 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.
6. The sponsoring entity has represented to a withholding agent or the IRS the sponsoring entity's status as a sponsoring entity for an entity other than an entity for which it acts as a sponsoring entity.¹⁴
- a. Describe the event of default and provide the approximate date(s) when the event of default occurred.

⁹ If Yes is selected, display question c. If No is selected, display question 4.

¹⁰ If Yes is selected, the system will display questions a and b. If No is selected, display question 5.

¹¹ If Yes is selected, display question c. If No is selected, display question 5.

¹² If Yes is selected, the system will display questions a and b. If No is selected, display question 6.

¹³ If Yes is selected, display question c. If No is selected, display question 6.

¹⁴ If Yes is selected, the system will display questions a and b. If No is selected, display question 7.

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- b. With respect to the event of default, appropriate actions were taken to remediate the event and to prevent the event from reoccurring.¹⁵
 - 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.
7. The sponsoring entity has failed to obtain from each sponsored direct reporting NFFE the information required to report on Form 8966.¹⁶
 - 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.¹⁷
 - 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.
8. There were other event(s) of default that occurred during the certification period.¹⁸
 - 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.¹⁹
 - 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.
9. With respect to any failure to report to the extent required with respect to one or more sponsored direct reporting NFFEs, the sponsoring entity has corrected such failure by filing the appropriate information returns.

¹⁵ If Yes is selected, display question c. If No is selected, display question 7.

¹⁶ If Yes is selected, the system will display questions a and b. If No is selected, display question 8.

¹⁷ If Yes is selected, display question c. If No is selected, display question 8.

¹⁸ If Yes is selected, the system will display questions a and b. If No is selected, display question 9.

¹⁹ If Yes is selected, display question c. If No is selected, display question 9.