

FOR INFORMATIONAL PURPOSES ONLY

Periodic Certification - Sponsoring Entity of Sponsored FFIs

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
3. Did any sponsored FFI acquire any accounts in a merger or bulk acquisition during the certification period?³

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.⁴
- I am unable to complete a periodic certification at this time.⁵
- I am not required to complete a periodic certification for this certification period.⁶

Periodic Certification – Certification Type – Certification of Compliance Initial Questions:

1. Were there any material failures that occurred during the certification period?⁷
 - a. Were there any material failures that have not been remediated by the date of this certification?⁸
2. Were there any events of default during the certification period?⁹

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 Field type: Radio buttons (values: Yes, No).

⁴ If this statement is selected, continue with initial questions.

⁵ 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).

⁶ 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).

⁷ Field type: Radio button (values: Yes, No). If Yes is selected, the system will display question a. If No is selected, the system will display question 2.

⁸ Field type: Radio button (values: Yes, No). If Yes is selected, the system will display the question set for a Qualified Certification. If No is selected, the system will display question 2.

⁹ Field type: Radio button (values: Yes, No). If Yes is selected, the system will display the question set for a Qualified Certification. If No is selected, the system will display the question set for Certification of Effective Internal Controls.

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Select the sponsored entities below to be included in this certification:¹⁰

PERIODIC CERTIFICATION – SPONSORING ENTITIES OF SPONSORED FFIs - CERTIFICATION OF EFFECTIVE INTERNAL CONTROLS¹¹

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

1. The sponsoring entity meets all of the requirements of a sponsoring entity with respect to each sponsored FFI.
2. The sponsoring entity has a written sponsorship agreement in effect with each sponsored FFI.
3. Each sponsored FFI meets the requirements of a sponsored investment entity, sponsored controlled foreign corporation, or sponsored, closely held investment vehicle.
4. I (or my designee) have established a compliance program for the sponsoring entity with respect to each sponsored FFI that is in effect as of the date of this certification.
5. I have conducted a periodic review of the sufficiency of the sponsoring entity's compliance program and the compliance of the sponsoring entity and each sponsored FFI with the applicable due diligence, withholding, and reporting requirements during the certification period.
6. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to report accounts that the sponsored FFI was required to treat as U.S. accounts.¹²
 - a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.¹³
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
7. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to withhold on passthru payments to the extent required.¹⁴

¹⁰ 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).

¹¹ Questions 1 - 14: 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 15: Field Type: Radio button (values: Yes, No, Not Applicable).

¹² If Yes is selected, the system will display questions a and b. If No is selected, display question 7.

¹³ If Yes is selected, display question c. If No is selected, display question 7.

¹⁴ If Yes is selected, the system will display questions a and b. If No is selected, display question 8.

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- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.¹⁵
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
8. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to deposit taxes withheld to the extent required.¹⁶
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.¹⁷
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
9. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to accurately report recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA) or nonparticipating FFIs as required.¹⁸
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.¹⁹
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
10. A criminal or civil penalty or sanction has been imposed on the sponsoring entity or any sponsored FFI (or any branch or office of the sponsoring entity or any sponsored FFI) by a regulator or other governmental authority or agency with oversight over the sponsoring entity's or sponsored FFI's compliance with the Anti-Money Laundering (AML) due diligence procedures to which it (or any branch or office thereof) is subject and that is imposed based on a failure to properly identify account holders under the requirements of those procedures.²⁰
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.

¹⁵ If Yes is selected, display question c. If No is selected, display question 8.

¹⁶ If Yes is selected, the system will display questions a and b. If No is selected, display question 9.

¹⁷ If Yes is selected, display question c. If No is selected, display question 9.

¹⁸ If Yes is selected, the system will display questions a and b. If No is selected, display question 10.

¹⁹ If yes is selected, display question c. If No is selected, display question 10.

²⁰ If Yes is selected, the system will display questions a and b. If No is selected, display question 11.

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- b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.²¹
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
11. One or more sponsored FFIs has established, for financial statement purposes, a tax reserve or provision for a potential future tax liability related to the sponsored FFI's compliance (or lack thereof) with the applicable due diligence, withholding, and reporting requirements.²²
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.²³
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
12. The sponsoring entity has established, for financial statement purposes, a reserve or provision for a potential contractual liability under the sponsorship agreement of the sponsoring entity to any sponsored FFI related to the sponsoring entity's compliance (or lack thereof) with its requirements as a sponsoring entity.²⁴
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.²⁵
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
13. The sponsoring entity has failed to register each sponsored FFI as required.²⁶
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.²⁷

²¹ If yes is selected, display question c. If No is selected, display question 11.

²² If Yes is selected, the system will display questions a and b. If No is selected, display question 12.

²³ If yes is selected, display question c. If No is selected, display question 12.

²⁴ If Yes is selected, the system will display questions a and b. If No is selected, display question 13.

²⁵ If yes is selected, display question c. If No is selected, display question 13.

²⁶ If Yes is selected, the system will display questions a and b. If No is selected, display question 14.

²⁷ If yes is selected, display question c. If No is selected, display question 14.

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- c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
14. There were other material failure(s) that occurred during the certification period.²⁸
 - a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions were taken to remediate the failure and to prevent the failure from reoccurring.²⁹
 - c. Provide a short description and the approximate date(s) of the actions taken to remediate the material failure and prevent the failure from reoccurring.
15. With respect to any failure to withhold, deposit, or report to the extent required with respect to any sponsored FFI for the certification period, the sponsored FFI has corrected such failure by paying (or directing the sponsoring entity to pay) any taxes due (including interest and penalties) and filing (or directing the sponsoring entity to file) the appropriate return (or amended return).

PERIODIC CERTIFICATION – SPONSORING ENTITIES OF SPONSORED FFIs - QUALIFIED CERTIFICATION³⁰

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

1. The sponsoring entity meets all of the requirements of a sponsoring entity with respect to each sponsored FFI.
2. The sponsoring entity has a written sponsorship agreement in effect with each sponsored FFI.
3. Each sponsored FFI meets the requirements of a sponsored investment entity, sponsored controlled foreign corporation, or sponsored, closely held investment vehicle.
4. I (or my designee) have established a compliance program for the sponsoring entity with respect to each sponsored FFI that is in effect as of the date of this certification.
5. I have conducted a periodic review of the sufficiency of the sponsoring entity's compliance program and the compliance of the sponsoring entity and each sponsored FFI with the applicable due diligence, withholding, and reporting requirements during the certification period.

²⁸ If Yes is selected, the system will display questions a and b. If No is selected, display question 15.

²⁹ If yes is selected, display question c. If No is selected, display question 15.

³⁰ Questions 1 - 24 & 26: 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 25: Field Type: Radio button (values: Yes, No, Not Applicable).

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6. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to report accounts that the sponsored FFI was required to treat as U.S. accounts.³¹
 - a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.³²
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
7. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to withhold on passthru payments to the extent required.³³
 - a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.³⁴
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
8. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to deposit taxes withheld to the extent required.³⁵
 - a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.³⁶
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
9. With respect to any sponsored FFI, the sponsoring entity has deliberately or systematically failed to accurately report recalcitrant account holders (or non-consenting U.S. accounts under an applicable Model 2 IGA) or nonparticipating FFIs as required.³⁷

³¹ If Yes is selected, the system will display questions a and b. If No is selected, display question 7.

³² If yes is selected, display question c. If No is selected, display question 7.

³³ If Yes is selected, the system will display questions a and b. If No is selected, display question 8.

³⁴ If yes is selected, display question c. If No is selected, display question 8.

³⁵ If Yes is selected, the system will display questions a and b. If No is selected, display question 9.

³⁶ If yes is selected, display question c. If No is selected, display question 9.

³⁷ If Yes is selected, the system will display questions a and b. If No is selected, display question 10.

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- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.³⁸
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
10. A criminal or civil penalty or sanction has been imposed on the sponsoring entity or any sponsored FFI (or any branch or office of the sponsoring entity or any sponsored FFI) by a regulator or other governmental authority or agency with oversight over the sponsoring entity's or sponsored FFI's compliance with the Anti-Money Laundering (AML) due diligence procedures to which it (or any branch or office thereof) is subject and that is imposed based on a failure to properly identify account holders under the requirements of those procedures.³⁹
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.⁴⁰
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
11. One or more sponsored FFIs has established, for financial statement purposes, a tax reserve or provision for a potential future tax liability related to the sponsored FFI's compliance (or lack thereof) with the applicable due diligence, withholding, and reporting requirements.⁴¹
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.⁴²
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
12. The sponsoring entity has established, for financial statement purposes, a reserve or provision for a potential contractual liability under the sponsorship agreement of the sponsoring entity to any

³⁸ If yes is selected, display question c. If No is selected, display question 10.

³⁹ If Yes is selected, the system will display question a and b. If No is selected, display question 11.

⁴⁰ If yes is selected, display question c. If No is selected, display question 11.

⁴¹ If Yes is selected, the system will display questions a and b. If No is selected, display question 12.

⁴² If yes is selected, display question c. If No is selected, display question 12.

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sponsored FFI related to the sponsoring entity's compliance (or lack thereof) with its requirements as a sponsoring entity.⁴³

- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.⁴⁴
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
13. The sponsoring entity has failed to register each sponsored FFI as required.⁴⁵
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.⁴⁶
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
14. There were other material failure(s) that occurred during the certification period.⁴⁷
- a. Describe the material failure and provide the approximate date(s) when the failure occurred.
 - b. With respect to the material failure, appropriate actions have been taken or will be taken to remediate the failure and to prevent the failure from reoccurring.⁴⁸
 - c. Provide a short description of the action plan that has been taken or will be taken to remediate the material failure and prevent the failure from reoccurring, including the estimated implementation date of such plan.
15. With respect to any sponsored FFI, the sponsoring entity has failed to perform material obligations required with respect to the applicable due diligence, withholding, or reporting requirements.⁴⁹

⁴³ If Yes is selected, the system will display questions a and b. If No is selected, display question 13.

⁴⁴ If yes is selected, display question c. If No is selected, display question 13.

⁴⁵ If Yes is selected, the system will display questions a and b. If No is selected, display question 14.

⁴⁶ If yes is selected, display question c. If No is selected, display question 14.

⁴⁷ If Yes is selected, the system will display questions a and b. If No is selected, display question 15.

⁴⁸ If yes is selected, display question c. If No is selected, display question 15.

⁴⁹ If Yes is selected, the system will display questions a and b. If No is selected, display question 16.

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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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁵⁰
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
16. With respect to any sponsored FFI, the sponsoring entity has failed to obtain, in any case in which foreign law would (but for a waiver) prevent the reporting of U.S. accounts as required, valid and effective waivers from holders of U.S. accounts, or failed to otherwise close or transfer such U.S. accounts as required.⁵¹
- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁵²
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
17. With respect to any sponsored FFI, the sponsoring entity has failed to significantly reduce, over a period of time, the number of account holders or payees that such sponsored FFI is required to treat as recalcitrant account holders or nonparticipating FFIs, as a result of the sponsoring entity failing to comply with the applicable due diligence procedures.⁵³
- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁵⁴
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
18. With respect to any sponsored FFI, in any case in which foreign law prevents or otherwise limits withholding as required, the sponsoring entity has failed to obtain an authorization from each account holder or payee to withhold, close the account or terminate the obligation, or sell the assets in the account that produce (or could produce) withholdable payments; or, if such

⁵⁰ If yes is selected, display question c. If No is selected, display question 16.

⁵¹ If Yes is selected, the system will display questions a and b. If No is selected, display question 17.

⁵² If yes is selected, display question c. If No is selected, display question 17.

⁵³ If Yes is selected, the system will display questions a and b. If No is selected, display question 18.

⁵⁴ If yes is selected, display question c. If No is selected, display question 18.

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authorization is not obtained within a reasonable period of time, to transfer or block such account or obligation.⁵⁵

- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁵⁶
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
19. The sponsoring entity has failed to take timely corrective actions to remedy a material failure with respect to any sponsored FFI after making a qualified certification.⁵⁷
- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁵⁸
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
20. The sponsoring entity has made incorrect claims for refund on behalf of any sponsored FFI.⁵⁹
- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁶⁰
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
21. The sponsoring entity has represented to a withholding agent or the IRS its status as a sponsoring entity for an entity other than an entity for which it acts as a sponsoring entity.⁶¹

⁵⁵ If Yes is selected, the system will display questions a and b. If No is selected, display question 19.

⁵⁶ If yes is selected, display question c. If No is selected, display question 19.

⁵⁷ If Yes is selected, the system will display questions a and b. If No is selected, display question 20.

⁵⁸ If yes is selected, display question c. If No is selected, display question 20.

⁵⁹ If Yes is selected, the system will display questions a and b. If No is selected, display question 21.

⁶⁰ If yes is selected, display question c. If No is selected, display question 21.

⁶¹ If Yes is selected, the system will display questions a and b. If No is selected, display question 22.

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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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁶²
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
22. The sponsoring entity is no longer authorized to perform the requirements of a sponsoring entity with respect to one or more sponsored FFI.⁶³
- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁶⁴
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
23. The sponsoring entity has failed to have the required written sponsorship agreement in effect with each sponsored FFI.⁶⁵
- 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 will be taken to remediate the event of default and to prevent the event from reoccurring.⁶⁶
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
24. There were other event of default(s) that occurred during the certification period.⁶⁷
- a. Describe the event of default and provide the approximate date(s) when the event of default occurred.

⁶² If yes is selected, display question c. If No is selected, display question 22.

⁶³ If Yes is selected, the system will display questions a and b. If No is selected, display question 23.

⁶⁴ If yes is selected, display question c. If No is selected, display question 23.

⁶⁵ If Yes is selected, the system will display questions a and b. If No is selected, display question 24.

⁶⁶ If yes is selected, display question c. If No is selected, display question 24.

⁶⁷ If Yes is selected, the system will display questions a and b. If No is selected, display question 25.

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- b. With respect to the event of default, appropriate actions will be taken to remediate the event of default and to prevent the event from reoccurring.⁶⁸
 - c. Provide a short description and the approximate date(s) of the proposed plan to remediate the event of default and prevent the event from reoccurring.
25. With respect to any failure to withhold, deposit, or report to the extent required with respect to any sponsored FFI for the certification period, the sponsored FFI will correct such failure by paying (or directing the sponsoring entity to pay) any taxes due (including interest and penalties) and filing (or directing the sponsoring entity to file) the appropriate return (or amended return).
26. I, or my designee, will respond to any notice of default, if applicable, or will provide to the IRS, to the extent requested, a description of each material failure and a written plan to remediate each such failure.

⁶⁸ If yes is selected, display question c. If No is selected, display question 25.