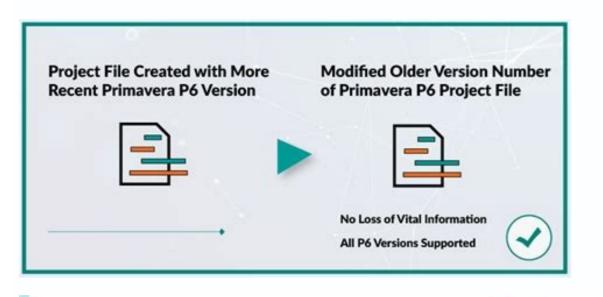
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Next

Intermediary reporting codes



SWIFT Reference data

Using reference data to enrich your analysis

Entity Plus: One entity, many identifiers

Entity identifier	Identity type	Country Code	Entity
KGCEPHLVVKVRZY O1T647	LEI	BE	BNP Paribas Fortis s.a./n.v.
1G159I.00269.ME.056	GIIN	BE	BNP Paribas Fortis SA- NV
GEBABEBBXXX	BIC	BE	BNP PARIBAS FORTIS (FORTIS BANK SA/NV)
BE0403.199.702	BRN	BE	BNP Paribas Fortis SA/NV
			One and the same entity

Report	Reporting Period	Due Date
1rst Interim	Sept. 1, 2007-	March 17,
Report	Feb. 29 2008	2008
2 nd Interim	Sept. 1, 2007 -	June 30,
Report	May 15, 2008	2008
Final Report	Sept. 1, 2007- Aug. 31, 2008	November 3, 2008



The references of the section are the internal income code unless otherwise indicated. Orientation in section 1446 F), which in general requires that if any part of a gain on any arrangement of an interference in an association would be discussed under article 864 (c) (8) as an effectively connected gain, the assignee that buys an interest in said non-US transferr must retain a tax equal to 10% of the amount made in the provision unless an exception is applied to the Retention. T.D. 9926 (84 FR 76910), published on November 30, 2020, contains the final regulations (article 1446 F) relating to the retention and presentation of reports required in section F) of Article 1446, which include retention requirements that apply The corridors who make transfers of interest in public commercial associations (PTPS). In Article 1446 f) certain requirements are also reviewed in section a) of article 1446 relating to the retention and presentation of reports on the distributions made by the PTP, among other things through the expansion of authorized entities to act As candidates for PTP distributions, in order to include certain qualified intermediaries and US branches of foreign persons who accept acting as people from the United States. The retention of interest transfers in the PTPs and the revisions included in Section 1446 (f) Regulations relating to the retention of PTP distributions under Section 1446 (a) are applied to transfers and distributions that occur On January 1, 2023 or after her. See notice 2021-51, 2021-36 I.R.B. 361, for more information. The provisions of Section 1446 (f) of the Regulation on the retention and presentation of reports on the of interest in associations other than PTP are usually applied to transfers that occur after January 29, 2021. VÃ © ASE Pub. 515 For an additional debate on the retention of sections 1446 F). The W-8IMY form and these instructions have been updated to incorporate the use of this form by corridors and certain association interest transfers for purposes of the provisions of Section 1446 (f) of the Regulation for the PTP and other partnerships) and for the retention of the PTP and other partnerships) and for the retention of the PTP distributions. Under Chapter 3, foreign persons are generally subject to US tax at a rate of 30% income that receive from US sources consisting of interest (including certain discounts of original emission (OID)), dividends, rentals, Premiums, annuities, compensation, or waiting, services provided, or other annual or periodic benefits or determinants (FDAP) or income. This tax is imposed on the paid gross amount and is generally collected with retaining itself in section 1441 or 1442 on that amount. It is considered that a payment has been made if it is done directly to the beneficial owner or another person, such as an intermediary, agent, trustee, executor or association, for the beneficial owner. Under Chapter 4, the retention agents must retain a rate of 30% in sections 1471 and 1472 on the retainable payments made to non-participatory foreign financial institutions (including when the FFI does not participate is a fluctuating entity or actuator as an intermediary), some other foreign entities and some FFI account maintained by a non-participatory FFI, the payment will be subject to a 30-retention tax. % under Section 1471, even if the non-participatory FFI is an intermediary or fluctuational entity and the beneficial owner for whom the intermediary or fluctuational entity and the beneficial owner for whom the intermediary or fluctuation rates of earnings that are considered related to a trade or business of the United States. If a foreign person invests in an association that carries out a trade or business from the United States, it is considered that the foreign person of the actual taxable income related to the association or, in the case of a PTP, on the amount of a distribution attributable to the effectively connected tax revenues of the PTP as provided for in section 1.1446-4 of the Regulation (excluding when a nomine is required instead of the PTP). For the purposes of Article 1446 (a), the association may generally accept any certificate of retention of the beneficial owner submitted for the purposes of Article 1441 or 1442, with few exceptions, to establish the foreign association, a foreign grantor 's trust or a foreign intermediary. See sections 1.1446-1 to 1.1446-6 to determine whether a retention certificate submitted for the purposes of Article 1441 or 1442 shall be accepted for the purposes of Article 1446 (a). Retention may also be required under section 1446 (f) by a assignee who pays the amount of a transfer of interest from association to a transfer of interest or, for a transfer of interest in a PTP, by a broker who makes the transfer. This retention is usually required when any part of the transfer gain would be treated as effective connected gain in section 864(c)(8). The required retention of a broker on an amount made in the transfer of a PTP interest is subject to certain exceptions, such as when a quantity is paid to a qualified intermediary assuming the responsibility of retaining under section 1446(f) or an American branch acting as an American person for the amount made. See1,1446 f) -4 of the Regulation. For certain retention exceptions, an applicable retention exceptions, an applicable retention exceptions, an applicable retention exceptions. described in the previous prayer (made in this form W-8imy) or for a cedent to claim an exemption from the retention based on a Treaty on income taxes. A retention exceptions apply to interest transfers in the associations other than PTPs, some of which require the collection of a retention certificate or other applicable certification. See Regulations Section 1.1446 (f) -2. Unless otherwise arranged, you must provide the W-8IMY form upon receiving a notifiable amount or a retheated payment on behalf of another person or as a flow entity or when acting as QDD or QSL. Upon receiving a retainable payment, it is generally required that your chapter 4 status is included in the form, unless otherwise provided according to these instructions. In some cases, you must provide the W-8IMY form for an amount made or a PTP distribution. The W-8imy form must be provided by the following people. A foreign person, or a foreign branch of a US person, to establish that it is a Qi that is not acting on their own, to represent that it has assumed the responsibility of primary retention under chapters 3 and 4 and / or primary form 1099 reports and respect the responsibility of retention. A foreign person, a foreign person, a foreign branch of a foreign branch of a person from the United States, to establish that it is a Qi that act as QDD, as permitted by the person's Qi agreement. A QDD that receives payments by which the QDD is entitled to a reduced rate of retention under a Treaty on income tax can Its W-8IMY form so that both certify in their state as a Qi that act as QDD and to claim the benefits of the Treaty with respect to such payments. A QDD can also use your W-8IMY form to claim an exemption from the retention that can be applied in QDD function. QDD as a foreign beneficiary of a payment. A foreign person, or a foreign branch of a person in the United States, to establish that it is a Qi that assumes the responsibility of primary retention with respect to the payments of substitute interest, according to what was allowed by the Qi Agreement. For the purposes of retention under Section 1446 (f), a foreign person, or a foreign branch of a US person, to establish that it is a Qi that is not acting on their own and to represent that it has assumed The responsibility of the primary retention of a payment of an interest in a PTP or has provided, or will provide, a declaration of retention, as necessary, by the amounts made. A foreign person, or a foreign branch of a US person, to establish that it is a Qi that does not act on its own, to represent that it has assumed responsibility for the primary retention of PTPS distributions for which Qi act as as Candidate or has provided, or provide, a retention declaration, as necessary, for distributions. A foreign person to establish that it is a NQI that is not acting on its own proposal account of chapter 3 (including the amounts subject to the retention in Section 1446 (a) or (F)), to certify its status of the chapter 4 (if necessary), and to indicate, if applicable, which is using the form to transmit the retention certificates and / or Another documentary evidence (when permitted) and has provided it, or it has provided it with providing, a retention declaration, when necessary (including payments subject to retention in Section 1446 (a) and, in certain cases, for Section 1446 (b). A branch of the USA UU that act as an intermediary represent that the income you receive is not effectively connected with the conduct of a trade or business within the United States and that you are using the form (1) for evidence that you are treated as a U.S. Person in Regulation Section 1.1441-1 (B) (2) (iv) (a) with respect to the amounts associated with Form W-8IMY, or (2) to transmit the documentation of the persons for whom it receives a payment of that amount and has provided, or will provide, a retention declaration, as required, and to certify that it is applying the rules described in Article 1.1471-4 (d) (2) (iii) (C) of the Regulations upon receipt of a payment withheld. For the purposes of Article 1.1471-4 (d) (2) (iii) (C) of the Regulations upon receipt of a payment withheld. obtained from sales of interest in cash transfer companies. A U.S. branch, to prove that it is acting as a nominee for PTP distributions (or has otherwise provided (or will provide) a withholding statement for a distribution). A financial institution incorporated or organized under the laws of a territory of the United States that acts as an intermediary or as an intermediary entity to prove that it is a financial institution, or an investment company) (b) (2) (iv) A) with respect to income payments not actually related to the carrying on of a trade or business in the United States associated with Form W-8IMY, or 2) certifying that you are transmitting the form (1) to prove that you are being treated as a person of the United States pursuant to Regulation 1.1441-1 (b) (2) (iv) A) with respect to income payments not actually related to the carrying on of a trade or business or business in the United States associated with Form W-8IMY; documentation of the persons in respect of whom you receive such payments and have provided, or will provide, a retention declaration, as required. In order to retain, in accordance with Article 1446 (f), a financial institution incorporated or organised with to the laws of a territory of the United States acting as intermediary or as an intermediary entity, to certify that it acts as a person of the United States for the sums obtained in stitution constituted or organized in accordance with the laws of a territory of the United States acting as intermediary entity, to certify that it acts as a person of the United States for the sums obtained in stitution constituted or organized in accordance with the laws of a territory of the United States acting as intermediary entity, to certify that it acts as a person of the United States for the sums obtained in the sale of shares in cash transfer companies. certify that it agrees to act as a U.S. person and as a candidate for distribution of the foreign association or the retention of the trust for the purposes of Chapters 3 and 4. A foreign association or a simple foreign trust or grantor to establish that it is a foreign association that does not retain or does not retain the simple foreign trust or grantor for carryable amounts and withholdable payments, certify to its Chapter 4 status (if necessary) represent that the income is not effectively connected with a trade or business of the United States, and certify that the form is being used to transmit certificates of retenciÃ3n y/o pruebas documentales A foreign partnership or foreign grantor trust for purposes of section 1446 (a) and, except for a partnership that is a PTP, to represent that it has provided, or will provide, a reholding statement, as required. A foreign association to establish that it has provided, or will provide, a reholding statement, as required. A foreign association to establish that it has provided, or will provide, a reholding statement, as required. of section 1446 (f) and, where applicable, to represent that it has provided or will provide a retention declaration in respect of an amended quantity made for retention purposes under section 1446 (f) on transfer an association interest that it provides, on behalf of each grantor or other trust holder under section a retention statement to assign an amount made to each grantor orfor retention under Article 1446 (f) on transfer. An intermediary evidence to claim contractual benefits on behalf of its owners, to certify its Chapter 4 status (if required) and to certify that it has filed or will file a retention declaration, as necessary. A non-participating FFI that acts as an intermediary entity that uses this form to transmit a retention declaration and retention declaration to the exempt beneficial owners described in section 1.1471-6 of the Rules with respect to the receipt of a subject payment has resonance. A QSL that is a QI (to the extent that it does not act as a QDD) or other entity that certifies a withholding agent that it is acting as a QSL in Part IV of Form W-8IMY with respect to U.S.-sourced replacement dividends received from the withholding agent prior to Ianuary 1, 2023, pursuant to a securities lending transaction within the meaning of Notice 2010-46. See also Communication 2020-2. A foreign intermediary or an intermediary entity that does not receive deductible payments or reportable amounts and that maintains an account with a participating FFI or an FFI deemed to be registered provides this form for the purpose of documenting its status as an account holder in Chapter 4. In this case, it is not required to submit a deduction declaration together with the W-8IMY form. Instead, the entity may provide Form W-8BEN-E to document your Chapter 4 status as an account holder of an IFF when you are not receiving deductible payments or reportable amounts. A foreign corporation, a foreign trust or a foreign grantor trust that is the of a life insurance contract (or an interest in it) or a beneficiary of a declarable death provision to establish their foreigner condition and associate this form with any other documentation applicable to the effects of article 6050 and Chapter 3. VÃ © Ante Articles 1.6050Y-3 YY This form may be used to establish alien status for the purposes of Articles 1441, 1442, and 1446 (a) or (f). However, any claim that the items of income, gain, deduction or loss are not effectively related to a U.S. trade or business will be ignored by a corporation that receives this form for the purposes of section 1446 (a) or (f), as the corporation will perform its own analysis. You are the beneficial owner (other than a QDD acting as a QDD or a QSL acting as principal for substitute dividend payments) of U.S.-origin income (other than income that is actually related to carrying on a trade or business within the United States), and must prove that you are not a U.S. person, establish your status in the chapter Section 4 (if necessary), or claim a reduced rate to hold on your own behalf under an income tax treaty (if applicable). Instead, submit Form W-8BEN-E. You are a QDD acting as QDD). Instead, provide the W-8BEN-E form to claim treaty benefits. However, if you are receiving a withheld payment, you may also be required to provide Form W-8IMY to establish your Chapter 4 status (unless you are a Discarded Entity) and Chapter 4 status for each of your partners, beneficiaries or owners. See the Instructions for Form W-8BEN-E for more information on hybrid entities claiming treaty benefits. You are a foreign hybrid reverse entity (unless it is a QDD acting in its capacity as QDD or a QSL acting as principal for substitute dividend payments) that is not claiming contractual benefits in of their headlines. Instead, provide the form W-8BEN-E in your own name. You are the effective owner of the income that is effectively related to the realization of a trade or business within the United States. Instead, provide the W-8ECI form. You are a non-resident foreign person claiming retention waiver on compensation foro Certain dependent personal services carried out in the United States. Instead, provide Form 8233 or Form W-4. You are an entity not taken into account, other than a hybrid entity that is an entity not taken into account that claims benefits of the treaty in your own name (see the previous point). Instead, the only owner. If you are an entity not taken into account that it is a QDD that actuates in its QDD quality not a QDD) must provide Form W-8IMY as IQ. You are an IC that received as QDD with respect to possible transactions of Section 871 (m) or underlying values or received as QDD with respect to possible transaction of PRÃ © STAMO or sale of values (ie, you are receiving payments from your beneficial property that are not covered by your CI agreement). Instead, provide the appropriate W-8 form based on your state for payments you own. You are a foreign government, international organizational, foreign exchange bank, foreign tax-free organization, foreign private foundation or government of an American possession that claims the applicability of sections 115 (2), 501 (c), 892, 895, or 1443 (b), and, if necessary, claim a retention exemption from Chapter 4. Instead, provide the W-8EXP form. However, these entities should use Form W-8BEN-E instead if they are claiming benefits from the Treaty or are providing the form only to claim the free receptor status for form 1099 and backup retention purposes. USTE can provide a unique W-8imy form if you have several branches receiving payments associated with the form. In this case, you must provide a calendar that includes all the information required for each branch. See the instructions for part II ... With respect to an FFI is organized in which the FFI is organized in which an ignored entity or branch of an FFI, identified in part II of the form) is organized in the List of jurisdictions treated with an intergovernmental agreement in effect and is deleted from that list or when the FATCA state of jurisdiction changes (e.g. 1). The list of agreements is maintained at www.treasury.gov/resource-center/tax-policy/treaties/pages/fatca-archive.aspx. Line 4. Complete this line to establish your status for the purposes of Chapter 3. Verify The box that is applied. If you are a foreign association that receives payment on behalf of your partners, check the "Retention of the EXTRANIERA Association" box or the "Foreign association" box or the "Foreign association" box or the "Foreign association" box or the "Retention of the EXTRANIERA association" box or the "Foreign association" box or your beneficiaries or owners, check the "Retention of trust in trust", the "Not distrustful abroad" box, or the "Fideicomismos en el extranjero sin procesamiento", whatever is appropriate. If you are a foreign association (or a foreign trust) that receives a payment on behalf of people other than your partners (or beneficiaries or owners), check the "qualified media" box or the "unqualified media" box, which is appropriate. A foreign inverse hybrid entity that provides the documentation of its interest holders to claim a reduced retention of the foreign association" or "retention of foreign confidence" if the entity has signed a retention agreement). An association or trust of the grantor who sendsW-8IMY only because income related to effectiveness with a trade or business of the United States is assigned, since a partner in an Association must verify the box for the foreign grantor and, if you are submitting or will submit documentation for your partners or owners, you must complete Title VIII. . Form W-8IMY may be provided to meet the documentation requirements for the purpose of withholding certain association assignments to foreign partners under section 1446 (a). Section 1446 (a) generally requires that it be withheld when an association is carrying on a trade or business in the United States and that tax revenue relating to that trade or business (ECTI) be effectively allocated to foreign persons who are members of the association. Section 1446 (a) may also apply where certain income is treated as effectively related income of the association and allocated as such. A foreign high-level association that is assigned to ECTI as a partner in a lower-level association make a retention under Section 1446 (a) that ECTI taking into account the status of the partners in the association High-level. High-level PTPs are not allowed to use these appearance rules. Generally, this is achieved by the high-level association that submits retention certificates from its partners (e.g., the W-8BEN form) along with a W-8IMY form, which is identified as an association, and identifies how ECTI from the high-level association will be allocated to the partners. National non-PPTs meeting similar requirements may choose to apply search rules, if the PPC agrees, using the W-9 form instead of a W-8IMY. For more information, see section 1.1446-5 of the Regulations. A foreign grantor trust that is assigned ECTI as a partner in an association must provide its grantor's retention certificates (e.g. Form W-8BEN) along with its form that identifies confidence as a foreign grantor confidence. See Section 1.1446-1 (c) (2) (ii) (e) of the Regulation for the rules that require it to provide additional documentation to the . A FFI informant resident in, or established under the laws of, a jurisdiction covered by a model IGA must check "Professional Information Model 1" An informing FFI resident in, or established under the laws of, a jurisdiction covered by a model IGA must verify "Information Model 2 FFI". If it is treated as registered under an applicable IGA, it must mark "FFI FAI notifying" instead of "FFI considered as registered under an applicable IGA, it must mark "FFI FAI notifying" instead of "FFI considered as registered under an applicable IGA, it must mark "FFI FAI notifying" instead of "FFI considered as registered under an applicable IGA, it must mark "FFI FAI notifying" instead of "FFI considered as registered under an applicable IGA, it must mark "FFI FAI notifying" instead of "FFI considered as registered under an applicable IGA, it must mark "FFI FAI notifying" instead of "FFI considered as registered under an applicable IGA is a final appl an unreportant IGA FFI under an applicable IGA, you should mark "non-reportant FFI GIGA" even if you meet the status requirements considered in according to the regulations, but to provide your GIIN in line 9. However, a FFI documented by the owner concerned as an undeclared IGA FFI under an applicable IGA must mark "FFI documented by the owner" and complete Part XI. A FFI related to an IGA FFI related to an informing IGA FFI, which is a participating FFI, a FFI considered to be in conformity, or an effective beneficiary exempt under the United States Treasury regulations, or an applicable IGA, should check the corresponding box according to its status in chapter 4 instead of the non-participant FFI box. If you are a FFI in a jurisdiction that is considered to have an existing IGA, you should not mark "FFI participant" and should mark "Reporting Model 1 FFI" or "Reporting Model 2 FFI" as appropriate. See www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx para.list of jurisdictions deemed to have an intergovernmental agreement in force. Line 8. You must provide an Employer Identification Number (EIN) if you are a U.S. branch or territorial financial institution that certifies that you have agreed to be a U.S. subsidiary or territorial financial institution As a US person for any payment associated with this W-8IMY form. If you are acting as CI (including a QDD), retaining a foreign trust, check the corresponding box and enter the EIN that has been issued as such (your «Qi-Einâ», «WP- Einâ», «WP- Einâ», «WP- Einâ» or « WT-EIN»). If you are not acting in that capacity, you must use your US taxpayer identification number (TIN), if you have it, which is not your Qi-Ein, WP-EIN or WT-EIN. An unqualified intermediary, a non-retaining foreign partnership or a simple or granting foreign trust is generally not obliged to provide an NIF of the United States. However, a higher-level society or a trustee to which an ECTI has been assigned (or that receives a PTP distribution attributable to the ECTI) as a partner of a lower level society must provide an NIF. The requirement to include an NIF of the United States in this heading 8 is also applied to a foreign company or a foreign trust receiving a sum obtained from the transfer of a participation in a company that carries out commercial or business activities in the States United. In addition, a QSL that provides this form with respect to a US Substitute Dividend must provide an EIN (a Qi-EIn if the QSL is a Qi). Line 9a. Complete the line 9a if it is a participating FFI (including an FFI model 2 informant), a registered FFI considered as in accordance (including an FFI model 1 reporter and a sponsored FFI described in Section 1.1471-5 (F) (I) (I) (F) of the Regulation), a direct informant NFFE (including an FFI model 2 informant), a registered FFI described in Section 1.1471-5 (F) (I) (I) (F) of the Regulation), a direct informant NFFE (including an FFI model 2 informant). their Giin (with respect to its residence country) in line 9a. If you are a trustee of a trustee documented by a trustee and is a person you must provide the GIIN on line 9a if you are an unreporting IGA FFI that is: (1) treated as registered as registeredAnnex II to an applicable model 2 IgA, or (2) an FFI compatible with the conclusion considered in Section 1.1471-5 (F) (1). If you are a Qi that act as QDD, you must provide your Giin in line 9a if you have one. If you are a Qi that act as QDD, you must provide the Giin of your sponsoring entity in line 9a. If you are in the process of registering with the IRS as a Participating FFI, FFI compatible with the FFI, which includes an FFI reports, process of registering with the IRS as a Participating FFI, FFI compatible with the FFI, which includes an FFI reports, process of registering with the IRS as a Participating FFI, FFI compatible with the FFI, which includes an FFI reports, process of registering with the IRS as a Participating FFI, FFI compatible with the FFI, which includes an FFI reports, process of registering with the IRS as a Participating FFI, FFI compatible with the FFI, which includes an FFI reports, process of registering with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI, FFI compatible with the IRS as a Participating FFI compatible "requested". However, the person requesting this form from you should receive and verify your Giin within 90 days. If you are an entity without taking into account that it completed Part I, line 3, do not enter your Giin in line 9a. Instead, enter the line 13. Complete Part II for an ignored entity that has its own Giin and is receiving a retained payment or for a branch (including a branch that is an ignored entity that does not have its own giin) that works in a jurisdiction of IgA of Model 1) and the branch is treated as a 1 FFI report model under the terms of PAIs B model 1 IgA. ABC Co. should not enter your Giin in line 9a, and the Branch of the br to provide your legal name on the line 3. If the detailed entity that receives a retained payment has its own Giin, the part must be completed regardless of whether it is in the same retention agent and information in Part I is the same for each branch/unknown entity that will receive payments, you can provide (and a retention agent may accept) a single W-8imy form with a separate attached program That includes all the information of Part II for each branch / ignored entity instead of separate W-8IMY forms to identify each branch / ignored entity instead of separate with the form. should also provide the retention agent with sufficient information to associate payments with each branch/ignortion entity. If you are a QDD home office or you are a QDD home office or you are a QDD branches, do not complete Part II for any branch that acts in your QDD capabilities. Instead, provide the relevant branch information that it otherwise provides in Part II (including the information required for the purposes of Chapter 4, as necessary) in its retention statement. You should provide W-8IMY separate forms for each capacity. For example, if you are acting as a QI on one account, but an NQI on another account, you must provide a W-8IMY form on your ability as a QI and a W-8IMY form on your ability as an NQI. However, you dentify the accounts and/or transactions, as necessary, in a retention statement. For example, if you are a QI that acts as a QI and a QDD, you can provide a single W-8IMY form with a retention statement that designates each type of account or transaction. 15. Fill out line 15 only if you are acting like a QI that is not a QDD, refer to the instructions for line 16. Yeah, acting in both QI capabilities, you must complete both lines 15 and 16 to the applicable extent. Check the box in line 15a ifThey have assumed responsibility for primary retention statement, attached to this form). The representation made in this box in the 15A line can be made regardless of whether it assumes the primary retention responsibility of a PTP distribution. In addition, the box in line 15a can be checked regardless of the checkboxes in lines 15b to 15i for any account identified in a retention statement. Check the box in line 15b if you have assumed primary retention and reporting responsibilities in section 1446 (f) for each payment of an amount made in a sale of a PTP interest associated with each account identified in a retention statement attached to this form to receive such amounts (or, if there is no retention statement, attached to this form, for all accounts). Check the box in line 15C if you have assumed primary retention instruction attached to this form to receive such distributions (or if a retention statement is not attached to this form, for all accounts). Check the box in line 15D If it is a QI that acts as a QSL with respect to the payments associated with each account identified in a retention statement, attached to this form, for all accounts) The substitute dividends of origin of the United States are made in 2021 or 2022 by the side of the form.part of a securities lender (gsl.) above, for the limitation of when a gi is allowed to actto OSL. Check the box on line 15e to certify that you are an IO who is assuming primary responsibility for withholding under Chapter 3 and Chapter 4 and Primary Form 1099 by reporting and withholding responsibility for all payments, as permitted by (and described) en) the IQ agreement. You may act as a QI with respect to such substitute interest payments under the QI agreement, regardless of whether you are acting in a principal or intermediary capacity with respect to any substitute interest and interest payments you receive that are associated with this form and regardless of whether you are acting in a principal or intermediary capacity with respect to any substitute interest and interest payments you receive that are associated with this form and regardless of whether you are acting in a principal or intermediary capacity with respect to any substitute interest payments. Form 1099 reporting and withholding responsibility for accounts identified in a withholding status associated with this form or if you are a Participating FFI or Accredited FFI that meets the reporting requirements only in sections 1.6049-4 (c) (i) (ii) and (c) (c) (ii) (4) (iii). For accounts for which this box is checked on line 15f, you should not check the boxes on lines 15g to 15i. If you checked tables 15a and 15f for any account, or table 17b or 15c (as applicable) and the table on line 15g if you have not assumed primary Form 1099 informs and retains responsibility for the account (s) identified in a retention statement is not attached to this form, for all accounts). This box applies to a quantity made only if you have not checked the box on line 15b and it does not apply to a payment made by a which is described in line 15d. If you check the box in line 15q, check the applicable Online 15h or 15i. If you are assigning any part of the payment in a retention declaration to a group of chapter 4 retention rates of the US beneficiaries. UU instead of providing W-9 forms, you must certify by marking the boxes in the 15h lines and / or 15i (according to correspondence): For each account holder included in a group of retention rates of Chapter 4 of the beneficiaries of the USA. UU that has an account that maintains, it is allowed to provide this group in Regulations Section 1,6049-4 (c) (4) (iii) (including for income payments other than interests for which reports were required in chapter 61, but for a

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coordination rule similar to that provided in the Regulations Section 1,6049-4 (c) (4) (iii)); and / or for a group of retention rates of US beneficiaries that includes account holders from another intermediate entity or flow through S is a
participating FFI, compatible with the participating FFI. FFI, or a qualified intermediary. See the regulations of sections 1.1471-3 (d) (4) and 1.1471-3 (e) to obtain more information on the requirements for documenting these chapter 4, can
not be included in a US beneficiary group. UU described in Regulations Section 1.6049-4 (C) (4) (ii). Although, although, although, although, although, although, although, as a Qi, it obtains the retention of certificates or the beneficiaries, as specified in its Qi agreement, does not need to attach the certificates or documentation
to this form unless Standing as a gi developer with respect to a distribution amount made or PTP. Also, to the extent that he has not assumed the of the retention rates of Chapter 4 of the beneficiaries of the USA. U.S. In the regulations
Section 1.6049-4 (C) (4) (III) Should the names of those people of the U.S. be disclosed. U.S. For those who receive reports and that they are not exempt beneficiaries [according to article 1.6049-4 (c) (1) (ii) of the Regulation or in Articles 6041, 6042, 6045 or 6050N]. You must make this disclosure by attaching the W-8IM and Forms W-9 (or
substitutes) for people who are non-exempt US targets. If you do not have a W-9 form for a US beneficiary, you must attach to the W-8IMY form any information that has on the address and the identification number of that person for a retention agent to report payment. A QDD must act as QDD for all payments it receives as the principal
with respect to possible transactions of Article 871 (m) and underlying values, with exclusion from payments that are considered effectively related to the development of a commercial or business activity in the United States within the meaning of Article 864. A QDD can not act as QDD for No other payment you receive. To certify your foreign status
for any other US revenue payment you own, see how you must provide the W-8IMY form and do not use the W-8IMY form if you are described below, previously ... If you It is acting as a QDD and fiscally transparent in its organization jurisdiction, does not claim the Treaty benefits as described in these instructions. Instead, you should include the
certificates of retention or documentary evidence of the owners who claim benefits of the Treaty and provide an assignment in the retention declaration of CI should also: designate the accounts for which you assume the main responsibility for retention and presentation of
reports under chapters 3 and 4; If you receive an amount performed or a PTP distribution, designate those accounts for which you assume the main responsibility retention and reporting of any U.S. substitute dividends; and for any
account for which you are not assuming primary and responsible for the presentation of chapter 4, or other beneficiary funds of chapter 4. See Article 1.1471-3 (c) (3) (III) (b) (2) of the Regulation
(with respect to a set of retention types at origin of chapter 4). However, you must provide information to assign the payment on any common background of retention rates of chapter 3) when it activates as an informative CI for a payment of a MADE MADE
OR A PTP DISTRIBUTION. If you are an IC and receive a retainable payment, you must provide a retention declaration or a chapter retention declaration or a chapter retention declaration or a chapter s 3 and 4 and the notification
form 1099 and retention of payment responsibility for payment. If you are an IC that is an FFI, it can provide a FFI retention declaration to assign payment to the retention declaration to assign payment to the retention declaration to assign payment to the retention declaration to assign payment.
iii) b) 2) of the Regulation. You can also provide in the retention declaration a unique non-participating FFI or FFI considered, and, if you do not It assumes the primary form 1099 and responsibility for backup retention, a group of
retention rates of Chapter 4 of US beneficiaries. A set of retention rates of 4 of American beneficiaries may include: if you are a model ffi 1, an account holder that is not retained under chapter 3, chapter 4, or section 3406 that you report as a U.S. account holder that is not retained under chapter 3, chapter 4 of US beneficiaries. A set of retention rates of 4 of American beneficiaries may include: if you are a model ffi 1, an account holder that is not retained under chapter 3, chapter 4, or section 3406 that you report as a U.S. account holder that is not retained under chapter 3, chapter 4 of US beneficiaries.
obtaineddocumentation to treat the account as supported by another person in the US. U.S. If you are a 2 FFI reporting model, an account holder that is not recommended in model 2 IgA; If you are a non-American payer (as described in the
regulations, Section 1.6049-5 (C) (5)), i.e. a participating FFI (including a 2 FFI reporting model), FFI compatible with reports in Chapter 4 or in Section 3406, which reports in Chapter 4. In addition, a retention rate group of Chapter 4 or in Section 3406, which reports in Chapter 4.
provided. U.S. It can be provided in the cases described above for a payment of an amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purposes of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purpose of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purpose of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purpose of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purpose of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purpose of Section 1446 (F) that assigns a certain amount made for which a retention statement is provided for the purpose of Section 1446 (F) that assigns a certain amount made for the purpose of Section 1446 (F) that assigns a certain amount made for the purpose of Section 144
statement should also identify each intermediary or flow entity that is receiving a payment on behalf of a beneficiary and include the status of Chapter 4 of Such entity and GIIN (if applicable), excluding any intermediate entity or flow through which it is an account holder or an interest holder in another QI, WP, or WT. A QI FFI retention statement
can combine information from the group retention rate provided by such an entity to the QI. If you are a QI that is not an FFI and that does not assume responsibility for primary retention under Chapter 3 and Chapter 4, you must provide, for a paymenta statement of retention
from Chapter 4 containing the name, address, can (if applicable), type of entity (if applicable), and status 4 of each beneficiary, the amount allocated to each beneficiary, a valid retention declaration of chapter 4 may include grouped information for
beneficiaries who are not participating with the FFIs that have accounts that maintain or maintain accounts with an intermediate entity or flow that receives payment from you. It can also provide another group of beneficiaries according to the chapter 4. See Regulations Section 1.1471-3 (c) (3)
(III) (B). In the case of a reportable amount that is a retainable payment, any part of the payment for which it is acting as a Qi that is not assigned to a group of retention rates of Chapter 3 or a group of US.
exempt recipients. UU., If not required to be reported separately. The group of retention agent. For example, you can accept divide a payment made to a single
account in assignable parts to each group of chapter retention agent that complies with its retention agent that is required for the retention agent that complies with its retention agent that is required for the retention agent that complies with its retention agent that complies with its retention agent that is required for the retention agent that complies with its retention agent that is required for the retention agent that complies with its retention agent that is required for the re
correctly. In the case of a payment of an amount made, you must provide the information of the Chapter Return Rate Group 3 with respect to foreign translores that receive the payment of your broker to meet your retention obligations and presentation of reports (except When you act as a qi developer). See Regulations Section (F) -4 (a) (7) (III).
Information from the group of retention rates of chapter 3 that provides in a retention declaration can be adequately adjusted to take into account the retention required in a transferor that is a foreign association which allows a modified amount made. With respect to the American assignors who receive an amount made, and regardless of
whether you act as a disclosure IC, you must assign the payment to each of these assignors to the extent that it is not possible to assign to a common retention rate fund of Chapter 4 of American beneficiaries (to the extent permitted by the end of Chapter 4). In the case of a PTP distribution, you must provide the PTP or the candidate from whom you
receive the information on the retention fund of the types of chapter 3 and on the retention fund of the types of chapter 4 (when permitted for the purposes of chapter 4) for your foreign partners with respect to the amounts to be
included in each set of retention types, the intellectual coefficient must be based on the allocation of each amount subject to retention on the distribution, it must provide for each partner an allocation of incomes an IC for a PTP distribution, it must provide for each partner an allocation of each partner an allocation of incomes an IC for a PTP or the candidate who pays the distribution to the intellectual coefficient.
attributable to the distribution subject to retention under Article 1446 (a) or (f) (and, for an amount subject to retention under Chapter 3 or 4, an allocation of such amount to each effective beneficiary for a PTP distribution.
Regardless of whether you act as an IQ divulge, you must assign the amounts subject to retention on the distribution to each US partner. If you do not assume responsibility for reporting and supporting Form 1099, you must provide specific beneficiary information for each non-US beneficiary account holder (other than U.S.) American beneficiaries
included in a retention rate group of Chapter 4 of American beneficiaries (described in Section 1.6049-4 (c) (4) (iii)) or when the alternative procedure is used. The ElThey are based on the valid documentation, the applicable presumption standards.
Example 1. A CI that is a Participating FFI receives a $ 100 payment of dividends of American origin in an account for which it act as an IC maintained with the retainer for the following recipients: $ 20 to NPffi, a non-participating FFI that is holder of an CI account; $ 10 each on behalf of two recalcitrant CI holders (20 in total), each with signs of the
USA. (As described in Regulation 1.1441-7 (b) (5)) associated with the account; $ 5 each one on behalf of C, a US-exempt beneficiary. A specified
American person and is the holder of an indirect account of the IQ (which is an effective payment through an account with another participant FFI); $ 20 On behalf of D, an unrelest US receiver that is a US person who is an indirect account of the IQ (which is an effective payment owner through an account with a FFI
compliance certificate described in article 1.1471 -5 (f) (2) of the Regulation); and 10 dollars each on behalf of two non-resident foreigners holders of incidental coefficient accounts, one of which is entitled to a 15% retention rate under an applicable fiscal agreement. The payment of dividends is at the same time a retainable payment in accordance
with chapter 4 and an amount that must be communicated according to chapter 3. The CI assumes the main responsibility to retain and report under chapters 3 and 4, as well as primary responsibility to retain and report under chapters 3 and 4, as well as primary responsibility to retain and report under chapter 3.
groups of retention types. The Qi will provide the W-8IMY form and will mark the boxes in the lines 14, 15a and 15f. Example 2. The facts are the same Example 1, except QI is a non-American payer under Section 1.6049-5 (c) of the Regulation (5 and does not assume the first 1099 form and the responsibility for retention of backup copies, but informs
A and B accounts As accounts of the United States under Section 1,1471-4 d) of the Regulation, QI must provide a retention fee of The pool of the US payers ... The IQ does not need to assign any part of the payment specifically A or B because the IQ is a
non-American payer that is allowed to include A and B in a chapter 4 of the retention quota of the US payers under Section 1.6049-4 (c) (4) (I for payments made on April 1, 2017, see the instructions for Part IV of this form for when a declaration of Retention includes an assignment of an amount subject to the retention of the cap Tulo 3
that is made to a group of American payers. Qi must also provide a W-9 form (or alternatively, name and Tin) for D. A form W-9 is not necessary for C. The Qi will provide the W-8IMY form and check the boxes in the lines 14, 15a, and 15g and 15h. Example 3. The facts are the same as Example 1, except Qi is a US payer. And does not assume the first
form 1099 and the backup that retains responsibility. Because QI is an American payer, it is not allowed, by virtue of Section 1,6049-4 (c) (4) (IY (III), including A and B in a group of retention rates of chapter 4 of US beneficiaries (or name and tin) for A, B and D. The Qi will provide the W-8IMY form and check the boxes in the lines 14 and 15a
Example 4. The facts are the same Example 1, except the QI is a non-American payer who does not assume the primary responsibility for retaining and reporting under chapter 3 and chapte
under chapter 3 and chapter 4, as well as in first Form 1099 reporting and separate back-up retention responsibilities, the QI will provide a FFI retention of chapter 4); Recalculating Account Owners Group — $20 (which is subject to retention of
chapter 4 and which is added in a single holding pool The QI will also be required to allocate $20 to a separate retention rate group of chapter 4 of the US payments (because D is a non-United States receiver, that cannot be included in a retention rate group of chapter 4 of the US payments (because D is a non-United States receiver, that cannot be included in a retention rate group of chapter 4 of the US payments (because D is a non-United States receiver).
W-8IMY form and check the boxes on lines 14, 15g, and 15h. Example 5. A QI that is a foreign company and a FFI participant does not assume the primary responsibility of retaining and reporting a $100 payment from an American broker that is an amount made from selling a PTP interest. The QI also does not assume the submission of primary
reports and backups of Form 1099, retaining the responsibility of any of its accounts. The QI maintains the PTP interest in an account with a U.S. broker and does not act as a discrepant QI for the payment of the amount made. The QI maintains the PTP on whose
name the QI held the interest: $20 each on behalf of C and D, two U.S. individual accounts holders of the QI external accounts holders of the QI external accounts in accordance with its reporting obligations under Chapter 4 as a participating FFI; $20
on behalf of F, a foreign association and the account holder of the IQ that has provided the certification and other information specified in section 1.1446 (f) -4 (c) (2) (ii) for IQ to determine a modified amount realized of $10 (a half of the $20 is because QI is not acting as a dissenting IQ for this payment, QI may provide its U.S. broker with a retention
statement that assigns the amount made to the retention rate groups of Chapter 3, excluding amounts housed to a U.S. payments..... QI must report on the withholding statement of the assigned payment as follows: A Chapter 3 of the pool retention fee at a rate of 10% - $70 (for the $40).
claimed to A and B, $10 suitable for F's non-resident foreign members; $10 lodged to G, and $10 allocable to N); a a Chapter 4 of the withholding fee of the U.S. payable - $20 (for the total amount payable to C and D); and to USP, for the amount of $ $ $ $ $ $ $ $ 10 The IQ will complete the W-8IMY form and check the box on line 14. As QI does not
assume primary retention responsibility in section 1446 (f) for the quantity performed, QI should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15b, but should not check the box on line 15
statement, since the retention applies to n at the rate of 10% in the payment, regardless of the statements of the N. accounts that receive the payment. See the retention statement for the amount made or distribution of PTP in Part IV, however, later, as when n (such as
NQI) would be allowed to provide the QI mapping information and the beneficiary owner of the N account holders retention is determined with respect to the foreign association
F, the retention statement includes the foreign partners assigned $10 in a retention based on an income tax treaty. With respect to the USP, the QI describes the identity of the USP in the retention because it does not assume the
responsibility of the presentation and the responsibility of the retention of primary education 1099 and does not report the USP account for the purposes of the requirements of Chapter 4 of Qi as a FFI participant. Qi should also provide the documentation allowed for Section 1446 (F) to support the non-foreign state of USP. However, with respect to
C and D, however, as qi informs that its accounts in Qi requirements, such as FFI participant, QI may report the amount made assignable to C and D in a retention rate group of Chapter 4. Example 5, except that the QI acts as a revealing QI for the payment of the amount made. Unlike Example 5, qi is a revealing
qi, may not assign any portion of the payment to a retention rate group of chapter 3 in the retention statement provided to the corridor of the United States. qi must assign the payment to a retention rate group of withheld rates in Chapter 4 of US beneficiaries
See Rule 1.1446 (f) -4 (a) (7) (iii) of the Rules of Procedure. Therefore, with respect to QI account holders who are foreign transferors, QI must allocate $20 of the amount made to A and B and must associate a valid W-8BEN Form for each of them with the withholding status. With respect to foreign company F, QI must identify F as the transferor of
the interest (with a valid W-8IMY Form from F completed in accordance with Part VIII, below), must indicate on its withholding return that QI has determined an amended realized amount of $10 out of the $20 of the attributable realized amount and amount of $10 out of the $20 of the attributable realized amount and amount amount and amount amount and amount amount and amount amount and amount and amount amount amount and amount am
declaration of the retention declaration provided by F for this payment pursuant to Article 1.1446 (f) -4 (c) (2) (ii) (C) of the Regulation. QI must include in the withholding declaration provided by F for this payment pursuant to Article 1.1446 (f) -4 (c) (2) (ii) (C) of the Regulation. QI must include in the withholding declaration provided by F for this payment pursuant to Article 1.1446 (f) -4 (c) (2) (iii) (C) of the Regulation. QI must include in the withholding declaration provided by F for this payment pursuant to Article 1.1446 (f) -4 (c) (2) (iii) (C) of the Regulation.
provided to QI with its withholding declaration. With respect to the foreign grantor trust H, QI must allocate the $10 received on behalf of H to G (since G is the assignor), and must associate with Part VIII, below), a valid W-8BEN form G, and information provided by
H on the amount obtained assignable to G. With respect to the unqualified intermediary N, QI must allocate the $10 received on behalf of N to N and associate this amount with the retention status and a valid W-8IMY Form from N. See Declaration of Detention for the amount realized or PTP distribution in the Party later, however, for when N would
also be allowed to provide IQ with information on the allocation and withholding certificates of the beneficial owner for N account holders who receive the amount of sale. As indicated in Example 5, before, Qi may include C and D in a group of retention rates chapter 4 of the US payments with respect to the amount attributable to them (a provision
that is applied even when a Qi act as a Discrepant qi for an amount made). If approved by the retention agent, you can set up: a single pool (not subject to backup retention) for all US receiving account holders. For which you have provided forms W-9 or are Incrérà © dulings in a group of retention rate of US payments. before the retention agent
makes payments. Alternatively, you may include non-exempt receiving account holders. Subject to
backup retention for those who have not provided Form W-9 before payments. If you choose the alternative procedure, you must provide the assignment information required by your retention agent under January 15 of the next year in which the payments are paid. Failure to comply with this information can lead to
sanctions provided for in articles 6721 and 6722 and the termination of its retention agreement with the IRS. .The amount housed at these two swimming pools under the alternative procedure excludes the amounts assigned to the group of retention of the declaration of the amounts assigned to the group of retention agreement with the IRS. .The amount housed at these two swimming pools under the alternative procedure excludes the amounts assigned to the group of retention agreement with the IRS. .The amount housed at these two swimming pools under the alternative procedure excludes the amounts assigned to the group of retention agreement with the IRS. .The amount housed at these two swimming pools under the alternative procedure excludes the amount housed at these two swimming pools under the alternative procedure excludes the amount housed at these two swimming pools under the alternative procedure excludes the amount housed at these two swimming pools under the alternative procedure excludes the amount housed at these two swimming pools under the alternative procedure excludes the amount housed at these two swimming pools under the alternative procedure excludes the amount housed at the amount hou
you must provide an appropriate retention and documentation for reduced retention for reduced retention for your customers reporting amounts and avoid certain reporting amounts and avoid certain reporting responsibilities. However, see the paragraph below by describing the retention statement of an NQI for the purpose of chapter 4 for when an NQI can
provide a4 retention rate reserve of US beneficiaries instead of documentation for those beneficiaries. The withholding declaration must be provided prior to payment and becomes an integral part of Form W-8IMY and, therefore, the certification declaration that you sign on Part XXIX of the form applies to both the withholding declaration and the
form. If you are an IQN that is a participating FFI or a registered FFI that is considered compliant and receives a withholding return in Section 4. An IFF withholding statement may allocate the payment to the groups of Chapter 4
reporting fees (as appropriate), including a group of Chapter 4 retention fees for non-participating IFFs, recalcitrant account holders (in each class of account holders described in Section 4). 1.1471-4 (d) (6) (i) of the Regulation), or another group of beneficiaries admitted to a retention of an FFI under Chapter 3 or 4 [see sections 1.1471-3 (c) (3) (iii)
(B) and 1.1441-1 (e) (3) (iv) (C))), and, in the case of a participating FFI (including a reporting Model 1 FFI) or a registered FFI deemed compliant (including a reporting Model 1 FFI), US beneficiaries. However, if you are an NQI, you may allocate a portion of a reportable amount (regardless of whether the payment is a withholding payment) to a
group of Chapter 4 retention rates of U.S. beneficiaries when you meet the requirements to provide that group (including a Model 1 reporting FFI). The withholding tax declaration must also identify each
intermediary or intermediary entity is receiving a payment (excluding any intermediary or intermediary entity that is the holder of an account or owner of an interest in an IC, a WP or a WT), the status of chapter 4 and the Giin of each entity (if It proceeds), and the sets of retention types of chapter 4 and the Sin of these entities receives the payment.
retention declaration of chapter 4 must contain the name, address, the NIF (if any), the type of entity, the status of chapter 4 of each beneficiary, the amount assigned to each beneficiary, the amount assigned to each beneficiary, the status of chapter 4 of each beneficiary and a retention declaration in
account 4 may include in its place in place grouped for beneficiaries that are IF non-participants or other group of beneficiaries, according to what is allowed by the rules of chapter 4 for a retention declaration in account of the Chapter 4. The retention declaration on account should also identify each intermediary or intermediary entity that is
receiving a payment (excluding any intermediary or intermediary entity that is the owner of an account or owner of an interest in an IC, a WP or a WT), the status of chapter 4 and the Giin of each entity (if applicable) and the retention or owner of an interest in an IC, a WP or a WT), the status of chapter 4 and the Giin of each entity (if applicable) and the retention or owner of an interest in an IC, a WP or a WT), the status of chapter 4 and the Giin of each entity (if applicable) and the retention or owner of an intermediary entity (if applicable) and the retention or owner of an intermediary entity (if applicable) and the retention of each entity (if applicabl
Which should be subject to retention of chapter 4 should not be included in a group of US beneficiaries as described in Section 1,6049-4 (c) (4) (ii) of the Regulation. On the other hand, an assignment of a payment of an amount subject to chapter 3 to a set of retention rates of US beneficiaries must identify the beneficiaries as described in Section
1.1471-3 (c) (3) (III) (B) (2) of the Regulation. For the purposes of chapters 3 and 61, in the case of an amount on which it should be reported that it is also a payment that has not been assigned to A set of retention types of chapter 4 or a set of a set of chapter 4 or a set of chap
reserves described in section 1.1441-1 E) (3) iv) (c) of the Regulation or a identified in the retention declaration to which the retention statement should include the following information. Include the name, address, U.S. NIF (if any), status of chapter 4 (for a foreign person receiving a retained
payment), and type of payment(Documentary Evidence, W-9 form, or type of Form W-8) for each person is an exempt recipient from the United States, a US recipient does not exempt, or A foreign person. The declaration must indicate whether a foreign person is a
beneficiary owner or an intermediate entity, a flow entity through the US financial institution. UU They show in Form 1042-S. Assign each payment by type of income to each beneficiary for whom documentation has been provided. The type of income to each beneficiary for whom documentation has been provided.
Form 1099). If a beneficiary receives income through another NQI entity, flow through the US branch. UU acting as an intermediary, the retention certificate should also indicate the name, the EE tin, the EE tin UU The flow entity in which the beneficiary has an inter-owned interest. If another entity NQI, flow, or branches from the USA UU, calls to
assign a payment, you must provide, for that payment, the name of the ngi entity, flow through the US branch. UU Assigned payment. If a beneficiary is subject, the beneficiary is residence country and, if a reduced rate of retention is claimed, the basis
for that reduced rate (For example, benefit of treaties, internet of the portfolio or exemption in Section 501 (c) (3), 892, or 895). The declaration should also include the USA or foreign tin (if necessary) and, if the beneficiary owner is not an individual and claims the benefits of the treaties, indicate whether the beneficiary is the limitation of the
benefits and declarations of Section 894. It must inform the retention agent to comply with its retention agent to comply with its retention and reporting obligations under chapters 3 and 4 of the Code and/or 1099 reporting and backup form that retains responsibility. In the case of a PTP
distribution, an NOI may provide an appropriate retention and documentation statement for each of its account holders who receive the distribution in chapters 3 and 4 (or section 1446 (a)). See the retention statement, before, for additional requirements of a retention
statement provided by an intermediary for a PTP distribution. However, in the case of an amount made (included in a PTP distribution), an NQI can provide a retention statement and appropriate documentation on the PTP interest transferors only when:
reports) in section 1461 (and, if necessary, in section 6045) with respect to the amount assigned to each of the PT account holders Subsidies for an NQI to provide a retention on an amount perceived by the transfer of a PTP participation. In order to use
the alternative procedure, you must inform the retention agent in your retention agent in your retention agent must accept the procedure, and the retention agent must accept the procedure, you must inform the retention agent must accept the procedure, and the retention agent must accept the procedure, and the retention agent must accept the procedure.
specific assignment information for each beneficiary, before payment of a declarable amount. In addition, it should provide the retention rates in chapter 3 prior to payment
of a declarable amount. The common retention rate fund can be established by any reasonable method agreed between you and the retention rates, or you may agree to divide a payment made to a single account in assigned portions to each group of
retention rates. The retention rate groups should be determined on the basis of valid documentation or, to the extent that a payment cannot be reliably associated with sufficient information to allocate the income of each retention rate group to each
beneficiary (including the exempted recipients of the United States) within the group by 31 January for any set of retention rates, you cannot use this procedure for any Performed after that date for all the sets of retained rates. You can remedy
your failure to provide assignment information by providing information to the retainer agent under 14 February. In the case a carry-forward amount that is also a deductible payment, may include amounts allocated to a Chapter 4 withheld fee group (other than the Chapter 4 withheld fee group for US beneficiaries) and beneficiaries subject to
Chapter 4 withholding fee group for whom it will provide beneficiary specific information on a 30 percent fee group to payment is a withholding payment)
For the amount of the payment allocated to a Chapter 4 retention rate group of U.S. beneficiaries, you may include such beneficiaries in an exempt group regardless of whether the payment is a retainable payment. Before payment, you must identify each
retention rate group in Chapter 4 to be allocated a portion of the payment to the payment to each of those groups by January 31, in addition to allocate the payment to the
on Alternative Procedures for an IQN. If a retention agent agrees, instead of providing a retention statement for a payment of a carry-forward amount. You can only use an alternative withholding declaration if you are providing the withholding
agent withholding certificates (and not documentary evidence) from the beneficial owners of the payment. It is not required to provide the retention certificates (including name, address, NIF, Chapter 4 and GIIN), and is not required to provide the retention rate applicable to each
beneficial owner, provided that the retention agent is able to appropriate rate based on retention statement, the alternative retention statement should provide information to assign the payment to each beneficiary and include any other information that the retention agent needs to meet its
retention and reporting obligations. As part of providing any alternative retention statement that is associated with your W-8IMY form, you can make the representation indicated in line 17e. If you review line 17e, you are not required to represent in each alternative retention statement that information on retention certificates provided with the
alternative retention declaration is not inconsistent with any other account information you have for beneficial owners to determine the appropriate retention statement. Line 18. Check the box
in line 18a to certify that you are a financial institution (except an investment entity that is not also a depositary institution, custody institution or specified insurance company) incorporated or organized under the laws of a United States territory. You should also check the box in line 18b or 18c, the box in line 18d, and either the box line in 18e or 18f
(each box as applicable based on the types of payments received). Check the box in line 18b to certify that you have agreed to be treated as an American person for the purposes of both chapter 3 and chapter 4 with respect to payments associated with this W-8IMY form. In this case, you will be responsible to be treated as an American person for the purposes of both chapter 3 and chapter 3 and chapter 4 with respect to payments associated with this W-8IMY form. In this case, you will be responsible to be treated as an American person for the purposes of both chapter 3 and chapter 3 and chapter 3 and chapter 3 and chapter 4 with respect to payments associated with this W-8IMY form. In this case, you will be responsible to the purpose of both chapter 3 and chapter 3 and chapter 4 with respect to payments associated with this W-8IMY form. In this case, you will be responsible to the purpose of both chapter 3 and chapter 4 with respect to payments as a chapter 3 and chapter 4 with respect to payments as a chapter 3 and chapter 3 and chapter 3 and chapter 3 and chapter 4 with respect to payments as a chapter 3 and chapter 3 and chapter 3 and chapter 4 with respect to payments as a chapter 3 and chapter 4 with respect to payments as a chapter 3 and c
for the retention and notification of chapter 3, retention of Safety in Section 3406, and the Chapter 4 Holding and presentation of reports for payments you make to people for whom you are receiving a reportable amount or retainable. Check the box on line 18C
to certify that you are a territorial financial institution that has not agreed to be treated as a U.S. person for reportable amounts and reportable amounts and reportable payments associated with this form. You must certify that you are transmitting the retention of certificates or other documentation to the persons for whom you are receiving a payment (as required for
Chapter 3, Chapter 61, and for the purposes of Section 3406, and, in the case of a withheld payment, for the retention declaration (as required) with the information required in an NQI retention declaration. If this form is provided for the
entity's holding of an interest in a PTP, check the box on line 18D to certify that you have agreed to be treated as a U.S. person under Section 1.1446 (F) -4 (a) (2) Regulations (i) (b) in respect of an amount realized from a sale of PTP interest. You can provide a declaration of detention when you are not acting as a U.S. person. UU. For a quantity made
under the same conditions as apply to an IQN receiving a quantity made. Refer to the retention declaration for the distribution of PTP in Part IV above. Check the box on line 18E to certify that you have agreed to be treated as a U.S. person (as described in regulations Section 1.1441-1 (B) (2) (IV)) and as a candidate under
regulations Section 1.1446-4 (B) (3) with respect to distributions made by PTPS. If you must provide an EIN on line 18E, you must provide a retention
statement to allocate amounts subject to retention of a distribution and provide the documentation for an amount made (as applicable). See the retention declaration, before, for the requirements of a retention declaration provided by an
intermediary for a PTP distribution. A territorial entity that is a river entity but is not a financial institution of the territory, you will not be able to complete this Part V to accept being treated as a US person. Instead, completes Part IV or Part VIII, as appropriate. Line 19. Check the box in line 19A to certify that you are a US branch that receives
income payments that are retenchable amounts or retainable payments of a trade or business in the United States, payments of amounts or retainable amounts
payments associated with this form. Check the box in the 19B line to certify that you are a US branch of a foreign bank or insurance company described in this certification that has agreed with the retention agent to be treated as a US person under Section 1.1441 -1 (b) (2) (IV) with respect to payments associated with this W-8IMY form. In this case,
you will be responsible for holding and reporting of chapter 3 and chapter 4 Holding and reporting of payments you make to people for whom you are receiving a retainable payment (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 3 and chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting of chapter 61 by checking the box in the 19B line (including and reporting the box in the 19B line (including and reporting the box in the 19B line (including and reporting the box in the 19B line (including and reporting the box in the 19B line (includi
for backup retention in Section 3406). You must provide a state of chapter 4 in line 5 or a line giin 9. Check the box in the 19c to certify that you are a branch of the United States under section 1.1441-1(b)(2)(iv).
You must certify that you are Retention of certificates or other documentation for people by which you are receiving the payment of a declarable amount or a retainable payment. It should also certify that it has provided or provided o
check the box in the 19c line to certify that, when it receives a retained payment associated with this form, it is applying the rules described in Section 1.1471-4 (d) (2) (III) (c) of the rules. You must also provide your EIN in line 8, but you do not need to include a state of chapter 4 in part I, line 5, or a giin in line 9. If you can not do this certification,
you can not fill this part, but should mark the line 5 indicating that it is a non-participation in a PTP, check the box in the line 19d to certify that you are a US branch described in Section 1.1446 (F) -4 (a) (2) (i) (b) which act as an American person with respect to an amount
obtained from the sale of a participation in PTP. You can provide a retention status when you do not act as a US person for an amount performed under the same conditions applied to an NQI that receives an amount performed under the same conditions applied to an NQI that receives an amount performed. See the retention status for the amount performed under the same conditions applied to an NQI that receives an amount performed.
certify that you are a US branch described in regulation 1.1441-1 (b) (2) (iv) that is acting as a nominated with respect to distributions by PTP under regulation 1,1446-4 (b) (3). You must provide your EIN in line 9 when checking the box in line 19D or 19E. If you are a US
branch that you receive PTP associated with the form and is not acting as a nominee for distribution and provide the relevant account holder's
documentation, taking into account the limitation of an IQN providing this documentation for an amount made (to the extent applicable). See the retention statement, above, for the requirements of a retention statement provided by an intermediary for a PTP distribution. Line 20. Check the box on line 20 if you are a WP or WT and you are receiving
payment on behalf of your partners, beneficiaries or owners. If you are acting as a WP or WT, you must assume primary retention and report responsibility under Chapter 3 and Chapter 3 and Chapter 3 and Chapter 4 for all payments made to you for your partners, beneficiaries or owners.
the distributive interest of each partner, of the beneficiaries, or the payee's distributive interest and the information for the withholding agent to report in Section 1472 (if otherwise required). However, it is not permitted to assume primary withholding and reporting responsibility for payments subject to withholding under section 1445, 1446 (a),
1446 (F), or any other amount subject to withholding in a PTP distribution. If you are also receiving payments, you must provide a separate W-8Imy form for those payments. If you are receiving a deductible payment, you must provide your Chapter 4
status on line 5 and provide your GIIN (if applicable). Foreign associations and trusts that provide Form W-8IMY for the purposes of Section 1446 (a). Generally, an association is required to withhold under Section 1446 (a) on taxable income in order to (ETTI) assignable to a foreign partner (or in the extent that these than the case of a PTP distribution, to the extent that the case of a PTP distribution is required to withhold under Section 1446 (a).
distribution is attributable to ETTI, unless retention is required by a candidate), foreign high-level association (UTP) that is a partner in a lower-level association (LTP) must provide the LTP (or nominated for quantities) to determine the status of the
indirect partner to whom the ECTI is In addition, for the purposes of section 1446 (a), a foreign grantor trust that is a partner in an association must provide Form W-8IMY to the association to reliably associate the part of the
share to which the ECTI is attributable with the grantor or other owner. Check the chart on line 21b to certify that you are a foreign association for the purposes of section 1446 (a). You must complete only one part certifying to your Chapter 4 status (if required). Identify
which part (if any) you should complete by reference to the box you checked on line 5. You are not required to complete this part unless you are a non-participating FFI must only complete Form W-8IMY if it is an entity that receives income that can be
allocated to its partners, owners or beneficiaries. An FFI documented by the owner is not allowed to act as an intermediary with respect to a withholdable payment. If you would be a passive NFFE, but due to the fact that you are operated by certain types of financial institutions (see section of Regulations 1.1471-5 (e) (4) (i) (B)), you should not
complete Part XXVII as you would be considered an institution and not a passive NFFE. The W-8imy form must be signed and dated by an authorized person to sign a statement under the penalties of Perjurio on behalf of the person whose Whose It's in shape. By signing the W-8IMY form, the authorized, official or agent also agrees to provide a new
form within 30 days of a change in circumstances (unless future payments are not made to the intermediary or flow entity by the retention agent and the applicant does not need an updated form for the purposes of chapter 4). A retention agent and the applicant does not need an updated form for the purposes of chapter 4).
that the form was signed electronically by a person authorized to do so (e.g. with a date and time stamp and a statement that the form has been signed electronically signed retention certificate if it provides any additional
information or documentation requested by the retention agent to support that the form was signed by you or other person authorized to do so. See section 1.1441-1(e)(4)(i)(B). A FFI in an IGA jurisdiction with which you have an account can provide you with a status certification of chapter 4 apart from as shown in parts IX to XXVIII to meet your due
diligence requirements in the applicable IGA. In such a case, you may attach the alternative certification to this W-8IMY form instead of completing a otherwise required certification faithfully reflects your status for the purposes of Chapter 4 or under an applicable IGA; and (b)
the retention agent provides a written statement to you that has provided the certification to meet your due diligence requirements as an applicable FFI participant or FGA. For example, Entity A to provide a
Chapter 4 4 Certification based on the country B. It can also provide with this form an IGA certification applicable and its certification applicable if it is determining its status in the chapter 4 Under the definitions provided in an IGA applicable and its certification
identifies the jurisdiction that is considered to have an IGA applicable as NFFE or FFI according to the applicable IgA. However, if you determine your status under an IGA applicable as NFFE, you must determine if it is an NFFE exempt under the regulations to complete this form unless an alternative certification of an FFI
described in the previous paragraph is provided Certification as NFFE (as  «Active NFFE») as defined in an applicable IgA. In addition, you are obliged to comply with the conditions of your status under that IGA. If you can not provide the certifications of the IX parts to
XXVIII, do not check a box on the line 5. However, if you determine your status under the IGA definitions and can certify a chapter 4 status included in this form, you do not need Provide by virtue of an applicable IgA are
still subject to perjury declaration sanctions and other certifications made in the XXIX Part. If you qualify for a status from any other W-8 form in which the corresponding certifications appear on any form W-8 (if, for
example, new regulations establish an additional status and this form does not Updated), then you can provide an attachment certifying that you qualify for applicable provision in the regulations. Any attached certification becomes an integral part of this
W-8IMY form and is subject to the sanctions of the PERJURY declaration and other certifications made in Part XXIX. We request information on this form to implement the United States domestic income laws. You are obliged to provide the information on this form to implement the United States domestic income laws.
the correct amount of taxes. You are not required to provide the requested information in a form that is subject to the Paper Reduction Act unless the form shows a valid OMB control number. Books or records related to a form or instructions must be kept, provided that their contents may become material in the administration of any domestic income
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can send us comments from IRS.gov/formcomments. You can write to the Internal Revenue Service, Formsy publicaciones, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. No envÅe el formulario W-8Imy a esta oficina. En su lugar, dÄ;rselo a su agente de retenciÁ³n. agente. agente
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