FORM W-8IMY WITHHOLDING STATEMENT – NON-QI

NAME  

ADDRESS  

GIIN  

SPONSOR’S GIIN  

NON REPORTING MODEL 1 IGA FFI WITHOUT GIIN  

ACCOUNT N.:  

TYPE OF ACCOUNT:  

Please select from the following options – only one may be selected. In case more than one option is applicable please complete a separate Withholding Statement and attach for Form W-8IMY.

1. CHAPTER 4 (FATCA)

Non-QI is acting on behalf of account holders that are:

☐ a. NPFFI Withholding Rate Pool. Apply 30% withholding under Chapter 4; or

☐ b. A PFFI or Registered Deemed-Compliant FFI (other than a Reporting Model 1 IGA FFI) that are acting on behalf of recalcitrant account holders (Recalcitrant Account Holder Withholding Rate Pool). Attach Form W-8IMY of the PFFI or Registered Deemed-Compliant FFI and apply 30% withholding under Chapter 4.

2. FORM 8966, FORM 1099 & BACKUP WITHHOLDING

Non-QI is acting on behalf of account holders that are:

☐ a. US Non-Exempt Persons either direct account holders or through another FFI that is a FFI, DCFFI or QI. Attach Form W-9 for each US Non-Exempt Person; or

☐ b. US Non-Exempt Persons that are direct account holders of another FFI that is a PFFI, DCFFI or QI, and Form W-9 has not been provided. Apply Backup Withholding (presently 28%); or

☐ c. US Accounts (or US Reportable Accounts) direct or through another FFI that is a PFFI, DCFFI or QI, and the accounts meet the requirements of Treas. Reg. 1.6049-4(c)(4)(iii). Chapter 4 Withholding Rate Pool US Payees.

3. CHAPTER 4, US ACCOUNTS OR US REPORTABLE ACCOUNTS HELD BY A PASSIVE NFFE

Non-QI is acting on behalf of an account holder of a US Account or US Reportable Account held by:

☐ a. A Passive NFFE that is a direct account holder. Attach Form W-9 for each Specified US Person and complete Attachment A, Section 2. Please complete a separate Withholding Statement and Attachment A for each separate account; or

☐ b. A Passive NFFE that is a direct account holder and the entity has not provided a Form W-9 for each owner/beneficiary that is a Specified US Person. Please complete Attachment A, Section 2, and apply 30% withholding under Chapter 4.

4. CHAPTER 3 (NON-QI)

Non-QI is acting on behalf of account holders that are non-US Persons (select only one of the following):

☐ a. The Non-QI acts on behalf of direct account holders that are non-US persons (other than intermediaries or fiscally transparent entities) and requests reduced US withholding rates as specified in Attachment A. Please complete Attachment A, Section 1 and attach Form W-8BEN or W-8BEN-E for each account holder; or

☐ b. Documentation required to obtain reduced withholding is not provided (W-8BEN or W-8BEN-E for each account holder). Apply 30% withholding under Chapter 3.

Signature of authorized person  
Date

Use of this withholding statement does not constitute tax or legal advice. v.5JAN2015

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ATTACHMENT A – FORM W-8IMY WITHHOLDING STATEMENT – NON-QI

Payment allocation information for direct non-US beneficial owners of Non-QI and identification of Specified US Persons that are owners of Passive NFFEs

1. PAYMENT ALLOCATION FOR DIRECT CLIENTS THAT ARE NON-US PERSONS
Please indicate the applicable US NRA withholding rates for direct account holders of the Non-QI. In case of a joint account indicate the percentage held by each account holder. Please complete a separate Withholding Statement for each account.

<table>
<thead>
<tr>
<th>Name</th>
<th>Interest other than portfolio interest</th>
<th>Dividends</th>
<th>Other</th>
<th>Percent of ownership</th>
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2. US ACCOUNTS AND US REPORTABLE ACCOUNTS HELD BY PASSIVE NFFES
The following information is required to be completed for each US Account (in case Non-QI that is a PFFI or RDCFI) or US Reportable Account (in case Non-QI is a Reporting Model 1 IGA FFI) held by a Passive NFFE. Please complete a separate Withholding Statement for each US Account or US Reportable Account and provide the information requested for each Specified US Person, including US TIN.

a. Passive NFFE
Name: ____________________________________________
Address: ____________________________________________
City: __________________________ Province: ______ Postal Code: __________
Country: __________________________
TIN: ____________________________________________

b. Specified US Persons
1. Name: ____________________________________________
   Address: ____________________________________________
   No TIN ☐
2. Name: ____________________________________________
   Address: ____________________________________________
   No TIN ☐
3. Name: ____________________________________________
   Address: ____________________________________________
   No TIN ☐
4. Name: ____________________________________________
   Address: ____________________________________________
   No TIN ☐
5. Name: ____________________________________________
   Address: ____________________________________________
   No TIN ☐