

W-8BEN näide juriidilisele isikule

Elektroniliselt täidetav W8-BEN vorm juriidilisele isikule asub siin: https://www.lhv.ee/assets/files/forms/W-8BEN-E_form.pdf.

Vormi saab täita kahte moodi:

- laadige vorm alla ja täitke oma arvutis või;
- täitke avatud vorm brauseris ja siis salvestage arvutisse käsuga „Print to PDF“.

Käesolev kommenteeritud vorm on üksnes info eesmärgil ja ei ole mõeldud olema täielik ega ammendav. **Antud näidise ja siinsete kommentaaride aluseks on teatav tüüpnäide:** Eestis registreeritud piiratud vastutusega äriühing, mis saab enamiku oma tulust passiivsetest investeeringutest ja millel ei ole muud olulist äritegevust (ehk firma tegevus on suunatud peamiselt just investeerimisele).

Erinevate klientide suhtes kehtivad erinevad asjaolud võivad tuua kaasa erinevusi vormi täitmisel. Kommenteeritud vorm on üksnes info eesmärgil ning ei ole mõeldud selleks, et sellele võiks toetuda kui juriidilisele, maksualasele või muule professionaalsele nõuandele.

Julgustame Teid ise analüüsima asjaolusid, mis Teie suhtes kehtivad ja mis võivad mõjutada Teie FATCA staatust. Lisajuhiste saamiseks vormi täitmise kohta lugege palun IRS-i juhiseid, mis on kättesaadavad aadressil <https://www.irs.gov/forms-pubs/about-form-w-8-ben-e>.

Lisaküsimuste korral võtke palun ühendust LHV klientitoega e-posti aadressil info@lhv.ee.

The image shows a portion of the W-8BEN form. Key sections include:

- Part I Identification of Beneficial Owner:** Field 1: Name of organization that is the beneficial owner (OU MAASIKAS). Field 2: Country of incorporation or organization (ESTONIA).
- Chapter 3 Status (entity type):** A grid of checkboxes for various entity types. 'Corporation' is checked.
- Chapter 4 Status (FATCA status):** A grid of checkboxes for FATCA status. 'Nonparticipating FFI' is checked.
- Permanent residence address:** Field 6: City or town, state or province, include postal code where appropriate (10111 Tallinn). Field 7: Mailing address (if different from above) (10111 Tallinn).

- 1 Palun kirjutage tulusaajast ettevõtte täielik nimi.
- 2 Märgistage Teie ettevõttele sobiv ettevõtlusvorm.
- 3 Märgistage ainult üks valik, mis kehtib Teie FATCA staatuse kohta. Seejärel täitke käesoleva vormi lisaosa, mille number on näidatud Teie märgistatud staatuse kõrval.
- 4 Kui firma tegevus on suunatud peamiselt investeerimisele, siis on W-8BEN-E mõistes tegemist passiivse ettevõttega ning kui enamus tegevusest on suunatud muule äritegevusele, siis aktiivse ettevõttega. Järgnevalt on esitatud täpsustav info aktiivse välisriigi mitte-finantsettevõtte kohta.

Aktiivne välisriigi mittefinantsettevõtte on USA-väline ettevõtte, mis ei ole finantsasutus* ja mis vastab vähemalt ühele järgmistest kriteeriumidest:

1. alla 50% ettevõtte brutotulust on passiivne tulu ja alla 50% ettevõtte varadest toodavad passiivset tulu**;
2. sisuliselt kogu ettevõtte tegevus kujutab endast muu kui finantsasutuse äritegevusega tegelevate tütarettevõtete osaluste omamist või selliste tütarettevõtetele rahastamise või muu teenuse osutamist, välja arvatud investeerimisfondid või muud investeerimismehhanismid, mille eesmärk on omandada äriühinguid ja seejärel omada investeerimise eesmärgil osalust nendes äriühingutes;
3. 24 kuu jooksul asutamisest ei ole ettevõttel veel äritegevust ning tal ei ole ka varem sellist äritegevust olnud või ta investeerib varadesse kavatsusega hakata tegelema äritegevusega, mis ei kujuta endast finantsasutuse äritegevust;

4. ettevõtte tegeleb rahastamis- või riskimaandustehingutega seotud ettevõtete jaoks või koos seotud ettevõtetega, mis ei ole finantsasutused, ning grupi peamine äritegevus ei kujuta endast finantsasutuse äritegevust.

*FATCA eesmärgil käsitletakse finantsasutusena järgmisi ettevõtteid:

- hoiustamisasutus on ettevõtte, mis võtab vastu hoiuseid tavapärase pangandus- või muu sarnase äritegevuse raames;
- hoidmisasutus on ettevõtte, mille äritegevuse märkimisväärse osa moodustab teiste isikute finantsvarade hoidmine (st sellele äritegevusele omistatav brutotulu ületab 20% eelnenud 3-aastase aruandlusperioodi brutotulust);
- investeerimisettevõtte on ettevõtte, mille äritegevuseks on klientidele finantsinstrumentidega kauplemise teenuse, individuaalse või kollektiivse väärtpaberiportfelli valitsemise teenuse või muude väärtpaberite või raha investeerimise, haldamise või valitsemise teenuste osutamine;
- kindlustusandja.

** Passiivne tulu hõlmab dividende, intresse, rente, kasutusastusid, annuiteete ja teatavaid passiivse tulu muid vorme.

Juhime tähelepanu, et siin esitatud kriteeriumid on valitud üksnes LHV klientidele omistatavate kõige tavalisemate asjaolude alusel ja need ei ole ammendavad. Kahtluse korral või FATCA staatuse kinnitamise kohta täiendava abi saamiseks võtke palun ühendust LHV klientitoega e-posti aadressil info@lhv.ee.

Form W-8BEN-E (Rev. October 2021) **Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)** OMB No. 1545-1021

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident
- A foreign individual
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits)
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of sections 1152, 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivative dealer)

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner
ÕÜ MAASIKAS

2 Country of incorporation or organization
ESTONIA

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

- Corporation
- Partnership
- Simple trust
- Tax-exempt organization
- Complex trust
- Foreign Government - Controlled Entity
- Grantor trust
- Disregarded entity
- International organization
- Foreign Government - Integral Part

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status):

- Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner)
- Nonreporting IGA FFI, Complete Part XII
- Foreign government, government of a U.S. possession, or foreign central bank of issue, Complete Part XIII
- Participating FFI
- International organization, Complete Part XIV
- Reporting Model 1 FFI
- Exempt retirement plans, Complete Part XV
- Reporting Model 2 FFI
- Entity wholly owned by exempt beneficial owners, Complete Part XVI
- Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
- Territory financial institution, Complete Part XVII
- Sponsored FFI, Complete Part IV
- Certified deemed-compliant FFI with only low-value accounts, Complete Part VI
- Certified deemed-compliant FFI with only low-value accounts, Complete Part VI
- Certified deemed-compliant sponsored, closely held investment vehicle, Complete Part VII
- Certified deemed-compliant limited life debt investment entity, Complete Part VIII
- Certain investment entities that do not maintain financial accounts, Complete Part IX
- Owner-documented FFI, Complete Part X
- Sponsored direct reporting NFFE, Complete Part XXVIII
- Restricted distributor, Complete Part XI
- Account that is not a financial account
- Excepted nonfinancial entity in liquidation or bankruptcy, Complete Part XX
- Excepted nonfinancial group entity, Complete Part XXII
- Excepted nonfinancial start-up company, Complete Part XXIII
- Excepted nonfinancial entity in liquidation or bankruptcy, Complete Part XX
- SSI(s) organization, Complete Part XXII
- Nonprofit organization, Complete Part XXIII
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation, Complete Part XXIII
- Excepted territory NFFE, Complete Part XXIV
- Active NFFE, Complete Part XXV
- Passive NFFE, Complete Part XXVI
- Excepted inter-affiliate FFI, Complete Part XXVII
- Direct reporting NFFE

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).
Maasik 6-7

City or town, state or province. Include postal code where appropriate.
10111 Tallinn

Country
ESTONIA

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 596898 Form **W-8BEN-E** (Rev. 10-2021)

5 Kui firma tegevus on suunatud peamiselt investeerimisele, siis on W-8BEN-E mõistes tegemist **passiivse ettevõttega** ning kui enamus tegevusest on suunatud muule äritegevusele, siis aktiivse ettevõttega. Järgnevalt on esitatud täpsustav info passiivse välisriigi mitte-finantsettevõtte kohta.

Passiivne mitte-finantsettevõtte on USA-välise ettevõtte, mis ei ole finantsasutus* ja mis ei liigitu aktiivseks välisriigi mittefinantsettevõtteks (vt eespool). See hõlmab üldjuhul peamiselt passiivse tuluga ettevõtteid (äritegevus puudub). Passiivne tulu hõlmab dividende, intresse, rente, kasutustasusid, annuiteete ja teatavaid passiivse tulu muid vorme.

*FATCA eesmärgil käsitletakse finantsasutusena järgmisi ettevõtteid:

- hoiumisandis asutus on ettevõtte, mis võtab vastu hoiumiseid tavapärase pangandus- või muu sarnase äritegevuse raames;
- hoidmisasutus on ettevõtte, mille äritegevuse märkimisväärse osa moodustab teiste isikute finantsvarade hoidmine (st sellele äritegevusele omistatav brutotulu ületab 20% eelnenud 3-aastase aruandlusperioodi brutotulust);
- investeerimisettevõtte on ettevõtte, mille äritegevuseks on klientidele finantsinstrumentidega kauplemise teenuse, individuaalse või kollektiivse väärtpaperiportfelli valitsemise teenuse või muude väärtpaperite või raha investeerimise, haldamise või valitsemise teenuste osutamine;
- kindlustusandja.

6 Palun kirjutage registreeritud aadress.

7 Esitage üksnes juhul, kui Te olete kohustatud hankima globaalse vahendaja identifitseerimisnumbrit (nt aruandekohustuslik mudel 1 valinud välisriigi finantsasutus, otse aruandeid esitav välisriigi mittefinantsettevõtte, spondeeritud otse aruandeid esitav välisriigi mittefinantsettevõtte). Märkige „applied for“, kui Teie globaalse vahendaja identifitseerimisnumbrit taotlus on veel menetlemisel. Sellisel juhul tuleb globaalse vahendaja identifitseerimisnumber esitada 90 päeva jooksul.

8 Palun kirjutage oma ettevõtte registrikood.

9 Kirjutage ettevõtte maksuresidentsuse riik ning märgistage vastava riigi ja USA vahelise maksulepingu erisäte, mille alusel soodusmäär taotlete. Kui ettevõtte on Eesti maksuresident*, siis punktis 14.a kirjutage „ESTONIA“, märgistage „linnukesega“ ruut punktis 14.b ning allpool toodud valikust märkige „Company that meets the ownership and base erosion test“.

*Eesti maksuresidentdiks kvalifitseerumiseks peab juriidiline isik vastama Eesti ja USA vahelise maksulepingu artiklis 22 toodud tingimustele. Nimetatud maksulepinguga saab tutvuda Riigi Teatajas: <https://www.riigiteataja.ee/akt/79001>. Küsimuste ja kahtluste korral palun konsulteerige maksunõustajaga. LHV Pank ei saa anda nõu maksuresidentsuse määramise kohta.

Form **W-8BEN-E** (Rev. 10-2021) Page **2**

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required

9a GIN **7**

b Foreign TIN **12345678** **8**

c Check if FTIN not legally required.

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

- Branch treated as nonparticipating FFI
- Reporting Model 1 FFI
- U.S. Branch
- Participating FFI
- Reporting Model 2 FFI

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIN (if any)

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that check all that apply:

a The beneficial owner is a resident of **ESTONIA** **9** within the meaning of the income tax treaty between the United States and that country.

b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

- Government
- Tax-exempt pension trust or pension fund
- Company that meets the ownership and base erosion test
- Other tax-exempt organization
- Company with an item of income that meets active trade or business test
- Publicly traded corporation
- Favorable discretionary determination by the U.S. competent authority received
- Subsidiary of a publicly traded corporation
- No LOB article in treaty
- Other (specify Article and paragraph)

c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 Special rates and conditions (if applicable – see instructions):
The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income):
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding.

Part IV Sponsored FFI

16 Name of sponsoring entity:

17 Check whichever box applies.

- I certify that the entity identified in Part I:
 - is an investment entity;
 - is not a CL NFP (except to the extent permitted in the withholding foreign partnership agreement), or WT, and
 - has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- I certify that the entity identified in Part I:
 - is a controlled foreign corporation as defined in section 957(a);
 - is not a CL NFP, or WT;
 - is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
 - shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form **W-8BEN-E** (Rev. 10-2021)

Part VI Certified Deemed-Compliant Nonregistering Local Bank

- 18 I certify that the FFI identified in Part I:
Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
Does not solicit account holders outside its country of organization;
Has no fixed place of business outside such country for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions;
Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VII Certified Deemed-Compliant FFI with Only Low-Value Accounts

- 19 I certify that the FFI identified in Part I:
Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a future or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
Has no financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); and
Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, has more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VIII Certified Deemed-Compliant Sponsor, Closely Held Investment Vehicle

- 20 Name of sponsoring entity:
I certify that the entity identified in Part I:
Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
Is not a QI, WFI, or WFI;
Will have all of its management, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and
20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

Part IX Certified Deemed-Compliant Limited Life Debt Investment Entity

- 21 I certify that the entity identified in Part I:
Was in existence as of January 17, 2013;
Issued all classes of debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(e)(2)(ii)).

Part X Certain Investment Entities that Do Not Maintain Financial Accounts

- 22 I certify that the entity identified in Part I:
Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(A), and
Does not maintain financial accounts.

Part XI Owner-Documented FFI

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

- 23a I certify that the FFI identified in Part I:
Does not act as an intermediator;
Does not accept deposits in the ordinary course of a banking or similar business;
Does not hold, as a substantial portion of its business, financial assets for the account of others;
Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
Does not maintain a financial account for any participating FFI; and
Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Part XII Owner-Documented FFI (continued)

- Check box 24b or 24c, whichever applies.
b I certify that the FFI identified in Part I:
Has provided, or will provide, an FFI owner reporting statement that contains:
(i) The name, address, TIN (if any), chapter or status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
(ii) The name, address, TIN (if any), and chapter or status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and
(iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(8)(ii) for each person identified in the FFI owner reporting statement.
c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(8)(ii) and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Forms W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with undivided beneficial interests.

Part XIII Restricted Distributor

- 25a I certify that the entity identified in Part I:
(i) All restricted distributors check here: I certify that the entity identified in Part I is a trust that does not have any contingent beneficiaries or designated classes with respect to which this form is furnished;
Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
Provides investment services to at least 30 customers unrelated to each other and less than half of its customers we related to each other;
Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
Does not solicit customers outside its country of incorporation or organization;
Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and
Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

- b I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:
Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI; and
Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or redeemed any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XII Nonreporting IGA FFI

- 26 I certify that the entity identified in Part I:
Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and the applicable IGA is a Model 1 IGA or a Model 2 IGA, and
under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
If you are a trustee, depositor, trust or a sponsored entity, provide the name of the trustee or sponsor:
The trustee is: I, U.S. Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

- 27 I certify that the entity identified in Part I:
Is a foreign government, government of a U.S. possession, or foreign central bank of issue;
Is a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XIV International Organization

- Check box 28a or 28b, whichever applies.
28a I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
b I certify that the entity identified in Part I:
Is comprised primarily of foreign governments;
Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
The benefit of the entity's income does not inure to any private person; and
Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

- Check box 29a, b, c, d, e, f, g, or h, whichever applies.
29a I certify that the entity identified in Part I:
Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
Is operated principally to administer or provide pension or retirement benefits; and
Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
b I certify that the entity identified in Part I:
Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
No single beneficiary has a right to more than 5% of the FFI's assets;
Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and
(i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(d)(2)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or other retirement funds described in this part; or
(iii) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
c I certify that the entity identified in Part I:
Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
Has fewer than 50 participants;
Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(d)(2)(A)) are limited by reference to earned income and compensation of the employee, respectively;
Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and
Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

Part XVI Exempt Retirement Plans (continued)

- d I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a) other than the requirement that the plan be funded by a trust created or organized in the United States.
e I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(d)(2)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
f I certify that the entity identified in Part I:
Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-5) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA;
Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-5) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-5) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVII Entity Wholly Owned by Exempt Beneficial Owners

- 30 I certify that the entity identified in Part I:
Is an FFI solely because it is an investment entity;
Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-4 or in an applicable Model 1 or Model 2 IGA;
Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-4 or in an applicable Model 1 or Model 2 IGA;
Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter or status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-5(b), (c), (d), (e), (f), and/or (g) without regard to whether such owners are beneficial owners.

Part XVIII Territory Financial Institution

- 31 I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Part XIX Excepted Nonfinancial Group Entity

- 32 I certify that the entity identified in Part I:
Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-4(d)(5)(C) through (E);
Is a member of a nonfinancial group described in Regulations section 1.1471-4(e)(5)(B);
Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XX Excepted Nonfinancial Start-Up Company

- 33 I certify that the entity identified in Part I:
Was formed on or, in the case of a new line of business, the date of board resolution approving the new line of business, (date) must be less than 24 months prior to date of payment;
Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
Is investing capital into assets, with the intent to operate a business other than that of a financial institution; and
Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XXI Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34 I certify that the entity identified in Part I:
Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on
During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or reconstitute operations as a nonfinancial entity; and
Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.



Part XXI 501(c) Organization

35 I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated ... or
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization

36 I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or its payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

37a I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; and
- The stock of such corporation is regularly traded on one or more established securities markets, including (name one securities exchange upon which the stock is regularly traded).
37b I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is ...; and
- The name of the securities market on which the stock is regularly traded is ...

Part XXIV Excepted Territory NFFE

38 I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
 (i) Does not accept deposits in the ordinary course of a banking or similar business;
 (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or
 (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

39 I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or
c I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. persons) of the NFFE in Part XXX.

10 Märgistage ruut "linnukesega", et kinnitada, et Te vastate kõigile sellele staatuse nõudmistele, sealhulgas kinnituse osas kirjeldatud varade ja passiivse tulu testile. Passiivne tulu hõlmab dividende, intresse, rente, kasutustasusid, annuiteete ja teatavaid passiivse tulu muid vorme.

11 Märgistage ruut "linnukesega", et kinnitada oma staatust passiivse välisriigi mittefinantsettevõttena.

Part XXVII Excepted Inter-Affiliate FFI

41 I certify that the entity identified in Part I:
- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withdrawable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and
- Has not agreed to report under Regulations section 1.1471-6(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity:
43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Table with 3 columns: Name, Address, TIN. Multiple empty rows for data entry.

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form as the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or in submitting this form for purposes of section 6050N or 6050T;
- The entity identified on line 1 of this form is not a U.S. person;
- This item relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's asset realized from the transfer of a partnership interest subject to withholding under section 1445(b); and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can discuss or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 90 days if any certification on this form becomes incorrect.

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here 13 Signature of individual authorized to sign for beneficial owner 14 Print Name 15 Date (MM-DD-YYYY)

12 Asjaolude muutumise korral tuleb esitada uus vorm 30 päeva jooksul.

13 Vormi peab allkirjastama ettevõtte nõuetekohaselt volitatud esindaja.

14 Palun kirjutage oma ees- ja perekonnanimi TRÜKITÄHTEDEGA.

15 Palun kirjutage siia allkirjastamise kuupäev kujul KK-PP-AAAA