

FATCA

Tờ khai **W-8BEN-E** được sử dụng dành cho các đối tượng tổ chức (mà không phải là tổ chức của Mỹ, tổ chức có kê khai thu nhập thực tế có liên quan đến công việc kinh doanh hoặc giao dịch thương mại tại Mỹ, hợp danh ủy thác nước ngoài, chính phủ nước ngoài, tổ chức quốc tế ...) để xác định trạng thái nước ngoài của tổ chức đó.

Tờ khai cần phải được điền chính xác và không có bất kỳ sự sửa đổi nào. Nếu khách hàng nhập sai thông tin, vui lòng điền một mẫu mới.

Không được sử dụng bút xóa hay bất kỳ công cụ sửa lỗi nào khác. Tất cả mẫu W-8BEN-E phải được điền bằng Tiếng Anh.

Trường hợp thông tin khách hàng khai báo trên mẫu W-8BEN-E có sự thay đổi, khách hàng cần thông báo tới đại lý khấu trừ, đơn vị thanh toán hoặc tổ chức tài chính nước ngoài mà khách hàng nắm giữ tài khoản trong vòng 30 ngày về sự thay đổi đó, đồng thời cần nộp tờ khai mới thay thế.

Tờ khai W-8BEN-E cần được cung cấp cho đại lý thuế hoặc bên đơn vị thanh toán hậu khấu trừ để:

Xác nhận rằng tổ chức là chủ sở hữu thụ hưởng của khoản thu nhập đang được áp dụng Tờ Khai W-8BEN-E hay một bên đối tác góp vốn trong một doanh nghiệp hợp danh thực hiện theo khoản 1446.

Xác nhận giảm thuế suất hay miễn khấu trừ (nếu có) với cương vị là cư dân của một nước ngoài quốc mà Mỹ có ký hiệp định thuế với nước đó và cho phép áp dụng các lợi ích về thuế từ hiệp định

Xác nhận thu nhập từ hợp đồng vốn hình thức không có gắn với việc thực hiện giao thương hay kinh doanh tại Mỹ gì với việc thực hiện giao thương hay kinh doanh tại Mỹ nhằm miễn trách nhiệm báo cáo khoản thu nhập đó trên tờ khai 1042-S

Tổ chức cũng có thể phải gửi Tờ Khai W-8BEN-E để xác nhận miễn trách nhiệm báo cáo thông tin nội địa trên Tờ Khai 1099 và khấu trừ dự phòng đối với một số loại hình thu nhập.

Form W-8BEN-E (Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)	OMB No. 1545-1621																																						
▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code. ▶ Go to www.irs.gov/FormW8BENE for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.																																								
Do NOT use this form for:																																								
<ul style="list-style-type: none"> • U.S. entity or U.S. citizen or resident W-9 • A foreign individual W-8BEN (Individual) or Form 8233 • 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) W-8ECI • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY • 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 section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY 																																								
Instead use Form:																																								
Part I Identification of Beneficial Owner																																								
1 Name of organization that is the beneficial owner	2 Country of incorporation or organization																																							
3 Name of disregarded entity receiving the payment (if applicable, see instructions)																																								
4 Chapter 3 Status (entity type) (Must check one box only): <table style="width: 100%; font-size: x-small;"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Foreign Government - Controlled Entity</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Foreign Government - Integral Part</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> International organization</td> <td></td> </tr> </table>			<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part			<input type="checkbox"/> International organization																							
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If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No																																								
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)																																								
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Complete Part XX.</td> </tr> <tr> <td><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</td> <td><input type="checkbox"/> 501(c) organization. Complete Part XXI.</td> </tr> <tr> <td><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</td> <td><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</td> </tr> <tr> <td><input type="checkbox"/> Owner-documented FFI. Complete Part X.</td> <td><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</td> </tr> <tr> <td><input type="checkbox"/> Restricted distributor. Complete Part XI.</td> <td><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Active NFFE. Complete Part XXV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Passive NFFE. 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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).																																								
City or town, state or province. Include postal code where appropriate.		Country																																						
7 Mailing address (if different from above)																																								
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For Paperwork Reduction Act Notice, see separate instructions.																																								
Cat. No. 59689N		Form W-8BEN-E (Rev. 10-2021)																																						

Hướng dẫn khai báo tờ khai W-8BEN:

- A. Khách hàng vui lòng đọc kỹ các lưu ý về đối tượng và đảm bảo khai báo đúng cho các biểu mẫu.**
- B. Phần I - Xác định thông tin chủ sở hữu hưởng lợi**
 1. Tên đầy đủ của tổ chức là chủ sở hữu hưởng lợi
 2. Tên quốc gia nơi thành lập tổ chức
 3. Tên của tổ chức nộp thuế phụ thuộc là đối tượng nhập thanh toán thuế (nếu có)
 4. Chọn 1 loại hình tổ chức duy nhất tương ứng với tổ chức của khách hàng (Phân loại theo nguyên tắc về thuế của Mỹ). Trường hợp khách hàng cần cung cấp mẫu W-8BEN-E cho FFI với mục đích xác nhận thông tin chủ sở hữu của một tài khoản được duy trì bởi FFI có thể bỏ qua mục 4 này.
 5. Chọn 1 ô duy nhất tương ứng với tình trạng FATCA cho tổ chức của khách hàng
 6. Điền địa chỉ thường trú của tổ chức trên mục 1. Nếu khách hàng không có địa chỉ cư trú xét thuế ở bất cứ quốc gia nào thì địa chỉ thường trú sẽ là nơi tổ chức đăng ký đặt trụ sở chính.
 7. Chỉ điền địa chỉ nhận thư nếu địa chỉ này khác địa chỉ đã khai báo trên mục 6



Part I Identification of Beneficial Owner (continued) B

8 U.S. taxpayer identification number (TIN), if required		
9a GIIN	b Foreign TIN	c Check if FTIN not legally required. <input type="checkbox"/>
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 GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.) C

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment		
<input type="checkbox"/> Branch treated as nonparticipating FFI.	<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> U.S. Branch.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> 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 GIIN (if any)

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

14 I certify that (check all that apply):

a The beneficial owner is a resident of _____ 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):

- | | |
|--|---|
| <input type="checkbox"/> Government | <input type="checkbox"/> Company that meets the ownership and base erosion test |
| <input type="checkbox"/> Tax-exempt pension trust or pension fund | <input type="checkbox"/> Company that meets the derivative benefits test |
| <input type="checkbox"/> Other tax-exempt organization | <input type="checkbox"/> Company with an item of income that meets active trade or business test |
| <input type="checkbox"/> Publicly traded corporation | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> No LOB article in treaty |
| | <input type="checkbox"/> 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 E

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 QI, WP (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 QI, WP, 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.

8. Điền mã số thuế doanh nghiệp Mỹ (EIN) của tổ chức (nếu có)

9a. Điền thông tin mã GIIN (nếu có) trong trường hợp khách hàng là tổ chức đã tham gia thỏa thuận với IRS để cam kết tuân thủ FATCA.

Trường hợp tổ chức đã nộp đơn yêu cầu đăng ký với IRS nhưng chưa nhận được mã GIIN, vui lòng điền “applied for” vào phần này, tuy nhiên tổ chức cần cung cấp bổ sung mã GIIN trong vòng 90 ngày.

9b. Nếu quốc gia cư trú thuế của tổ chức đã cấp cho tổ chức một mã số thuế (TIN), vui lòng bổ sung thông tin này vào đây.

10. Tổ chức gửi tờ khai W-8BEN-E hoặc đại lý khấu trừ có thể điền thông tin này để xác nhận chủ sở hữu thụ hưởng.

C. Phần II – Thông tin tổ chức nộp thuế phụ thuộc hoặc chi nhánh nhận thanh toán
 Chi điền phần II nếu khách hàng là tổ chức nộp thuế phụ thuộc có mã GIIN riêng và nhận được khoản thanh toán chịu khấu trừ, hoặc nếu khách hàng là chi nhánh của FFI đã nêu trên dòng 1 đang hoạt động tại quốc gia khác với quốc gia cư trú được nêu ở dòng 2. (kể cả tổ chức nộp thuế phụ thuộc có mã GIIN hay không).

11. Chọn thông tin tình trạng FATCA thích hợp đối với t/c nộp thuế hoặc chi nhánh nhận thanh toán.

12. Địa chỉ của tổ chức nộp thuế phụ thuộc hoặc chi nhánh

13. Nhập mã GIIN (nếu có) của từng đối tượng theo thông tin đã khai báo.

D. Phần III - kê khai đối tượng được miễn giảm thuế theo Hiệp định.

Chi khai báo phần thông tin này trong trường hợp khách hàng là tổ chức tại quốc gia mà Mỹ có ký hiệp định thuế cho các khoản thanh toán chịu khấu trừ thuế.

14a. Xác nhận và điền thông tin Quốc gia theo hiệp định miễn giảm khấu trừ thuế với Mỹ mà tổ chức đang cư trú.

14b & 14c. Nếu tổ chức muốn yêu cầu hưởng lợi từ hiệp định theo hiệp định thuế thu nhập sau ngày 1/1/1987, vui lòng đánh dấu mục 14b. Ngược lại, đánh dấu mục 14c.

15. Chỉ khai báo ở thông tin ở đây nếu tổ chức yêu cầu hưởng lợi ích hiệp định đòi hỏi tổ chức phải đáp ứng được các điều kiện không nằm trong thông tin khai báo ở dòng 14.

Từ phần IV đến phần XXVIII là các chứng nhận trạng thái theo chương 4. Tổ chức sẽ không cần phải khai báo các chứng nhận này nếu ở dòng 5 mẫu W-8BEN-E đã lựa chọn 1 trong các mục sau: Nonparticipating FFI

Participating FFI

Registered deemed-compliant FFI

Reporting Model 1 FFI

Reporting Model 2 FFI

Direct reporting NFFE

E. Phần IV – FFI được bảo trợ chưa được cấp mã GIIN.



	16.Điền tên tổ chức được bảo trợ đã đồng ý hoàn thành các nghĩa vụ rà soát, báo cáo và khấu trừ (Tổ chức phải cung cấp mã GIIN ở mục 9a) 17.Tổ chức chọn ô thích hợp để xác nhận đáp ứng các yêu cầu liên quan tới trạng thái này
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Part V Certified Deemed-Compliant Nonregistering Local Bank18 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 VI Certified Deemed-Compliant FFI with Only Low-Value Accounts19 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 futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- 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, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 Name of sponsoring entity: _____

21 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, WP, or WT;
- Will have all of its due diligence, 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 VIII Certified Deemed-Compliant Limited Life Debt Investment Entity22 I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its 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(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 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)(i)(A); **and**
- Does not maintain financial accounts.

Part X 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.

24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- 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 nonparticipating 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.

Phần V – Ngân hàng địa phương chưa đăng ký xác nhận và được coi là tuân thủ.

18. Để xác nhận ngân hàng địa phương chưa đăng ký được coi là tuân thủ, vui lòng đánh dấu mục này

Phần VI – FFI xác nhận và được coi là tuân thủ chỉ với các tài khoản có giá trị thấp

19. Để xác nhận FFI được coi là tuân thủ chỉ với các tài khoản có giá trị thấp, vui lòng đánh dấu mục này

Phần VII – Phương tiện đầu tư gián tiếp phi đại chúng được bảo trợ xác nhận và được coi là tuân thủ

20. Điền tên tổ chức bảo trợ của tổ chức đã đồng ý hoàn thành các nghĩa vụ rà soát, báo cáo và khấu trừ trên thay mặt cho FFI ở dòng 1. Tổ chức bảo trợ này cũng cần điền mã GIIN ở mục 9a

21. Để xác nhận một phương tiện đầu tư gián tiếp phi đại chúng được bảo trợ được coi là tuân thủ, vui lòng đánh dấu vào mục này.

Phần VIII – Tổ chức đầu tư nợ hữu hạn xác nhận và được coi là tuân thủ

22. Để xác nhận một tổ chức đầu tư nợ hữu hạn được coi là tuân thủ, vui lòng đánh dấu mục này

Phần IX – Đơn vị cố vấn và điều hành quỹ đầu tư xác nhận và được coi là tuân thủ

23. Để xác nhận một đơn vị cố vấn và điều hành quỹ đầu tư được coi là tuân thủ, vui lòng đánh dấu mục này

Phần X – FFI tuân thủ tự xác nhận

24a. FFI tuân thủ tự xác nhận phải đánh dấu vào ô này để xác nhận rằng mình đáp ứng đầy đủ mọi yêu cầu đối với trạng thái này.

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Part X 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 4 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 4 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)(6)(iii) 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)(6)(iv)(A)(2), 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 Form(s) 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 unidentified beneficiaries.

Part XI Restricted Distributor

25a (All restricted distributors check here) I certify that the entity identified in Part I:

- 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 are 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.

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:

- b** 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.
- c** 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 retired 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.

Phần X – FFI tuân thủ tự xác nhận

24b. Đánh dấu vào ô này để xác nhận tổ chức đã cung cấp hoặc sẽ cung cấp tài liệu chứng từ đã đề cập để xác nhận báo cáo chủ sở hữu như đã mô tả ở mục 24b. Tổ chức đã đánh dấu mục 24b không nên đánh dấu ở mục 24c

24c. Đánh dấu ô này để xác nhận tổ chức đã cung cấp hoặc sẽ cung cấp thư của kiểm toán viên đáp ứng các yêu cầu ở dòng này.

24d. Đánh dấu ô này để xác nhận tổ chức không có bất kỳ người thụ hưởng thứ hai nào hay phân loại chỉ định với người thụ hưởng chưa xác định.

Phần XI – Đơn vị phân phối bị hạn chế

25a. Đơn vị phân phối bị hạn chế cần đánh dấu vào ô này để xác nhận rằng mình đáp ứng mọi yêu cầu về tư cách này.

25b và 25c. Chọn một trong hai ô thích hợp về tư cách của tổ chức.

Part XII Nonreporting IGA FFI26 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 is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ . The trustee is: U.S. Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue27 I certify that the entity identified in Part I 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(f)(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(f)(2)).

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, 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
 - 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;
 - 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, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
 - 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(b)(2)(i)(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.

Phần XII – FFI không báo cáo theo IGA

26. Tích chọn để xác nhận tổ chức là đơn vị FFI được miễn báo cáo theo IGA hiện hành.

Phần XIII – Chính phủ nước ngoài, chính phủ thuộc địa Mỹ, ngân hàng trung ương phát hành đồng nội tệ nước ngoài

27. Chính phủ nước ngoài, chính phủ thuộc địa Mỹ, ngân hàng trung ương phát hành đồng nội tệ nước ngoài phải đánh dấu ô này để xác nhận mình đáp ứng mọi yêu cầu của trạng thái này

Phần XIV – Tổ chức quốc tế

28a. Đánh dấu ô này để xác nhận tổ chức là Tổ chức quốc tế được mô tả trong khoản 7701(a)(18)

28b. Nếu tổ chức là Tổ chức Quốc tế nhưng không giống mô tả trên mục 28a, vui lòng đánh dấu ô này để xác nhận tổ chức đáp ứng mọi yêu cầu cho trạng thái này.

Phần XV – Quỹ hưu trí được miễn trừ

29. Đánh dấu vào ô thích hợp từ 29a, b, c, d, e và f để xác nhận rằng tổ chức đáp ứng đủ mọi yêu cầu về trạng thái này.

Part XV 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(b)(2)(i)(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 1.1471-6) 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 1.1471-6) 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 XVI 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 1.1471-6 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 1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - * Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 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 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII 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 XVIII 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 1.1471-5(e)(5)(i)(C) through (E);
 - * Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(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 XIX 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 XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34 I certify that the entity identified in Part I:
- * Filled 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 recommence 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.

Phần XVI – Tổ chức sở hữu hoàn toàn bởi chủ thụ hưởng được miễn trừ

30. Tổ chức sở hữu hoàn toàn bởi chủ thụ hưởng được miễn trừ đánh dấu vào ô này để xác nhận mình đáp ứng mọi yêu cầu về trạng thái này

Phần XVII – Tổ chức tài chính trong địa phận lãnh thổ Mỹ

31. Đánh dấu ô này để xác nhận tổ chức là tổ chức tài chính trong địa phận lãnh thổ Mỹ

Phần XVIII – Pháp nhân nhóm phi tài chính ngoại lệ

32. Pháp nhân nhóm phi tài chính ngoại lệ đánh dấu ô này để xác nhận đáp ứng mọi yêu cầu về trạng thái này

Phần XIX – Công ty phi tài chính mới thành lập được loại trừ

33. Công ty phi tài chính mới thành lập được loại trừ cần đánh dấu ô này để xác nhận đáp ứng mọi yêu cầu về trạng thái này, đồng thời tổ chức phải cung cấp ngày thành lập, hoặc ngày mà hội đồng của tổ chức thông qua nghị quyết.

Phần XX – Pháp nhân phi tài chính được loại trừ đang giải thể hoặc phá sản

34. Pháp nhân nhóm phi tài chính đang được loại trừ, giải thể hoặc phá sản chọn ô này để xác nhận rằng mình đáp ứng mọi yêu cầu về trạng thái này.

Part XXI 501(c) Organization35 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 Organization36 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 as 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).

b 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 NFFE38 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 NFFE39 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 NFFE40a 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. person) of the NFFE in Part XXIX.

Phần XXI – Tổ chức theo mục 501(c)

35. Tổ chức khai báo theo mục 501(c) – chương 4 phải đánh dấu ô này và cung cấp ngày mà IRS ban hành cho tổ chức quyết định hoạt động hoặc cung cấp bản sao ý kiến của luật sư Mỹ xác nhận rằng tổ chức hợp pháp theo đoạn 501(c)

Phần XXII – Tổ chức phi lợi nhuận

36. Tổ chức phi lợi nhuận (không phải tổ chức 501(c)) đánh dấu ô này để xác nhận đáp ứng mọi yêu cầu về trạng thái này.

Phần XXIII – NFFE đại chúng hoặc NFFE là thành viên của một công ty đại chúng**(NFFE – Tổ chức phi tài chính nước ngoài)**

37a. NFFE niêm yết đại chúng đánh dấu ô này để xác nhận rằng tổ chức không phải là tổ chức tài chính và cung cấp tên của sở giao dịch chứng khoán mà NFFE đó được niêm yết và lưu hành

37b. NFFE là thành viên trong cùng nhóm liên kết mở rộng với công ty niêm yết đại chúng ở Mỹ hay nước ngoài phải đánh dấu vào đây, đồng thời cung cấp tên tổ chức niêm yết đại chúng và thị trường chứng khoán mà tổ chức được niêm yết.

Phần XXIV – NFFE tại các vùng lãnh thổ Mỹ được miễn trừ

38. NFFE tại các vùng lãnh thổ Mỹ được miễn trừ chọn ô này để xác nhận đáp ứng mọi yêu cầu của phân loại này, bao gồm tài sản và kiểm tra thu nhập thụ động được mô tả trong thông tin xác nhận ở phần này.

Phần XXV – NFFE chủ động

39. NFFE chủ động cần đánh dấu vào ô này để xác nhận mình đáp ứng được mọi yêu cầu về tư cách này, bao gồm tài sản và kiểm tra thu nhập thụ động được mô tả trong thông tin xác nhận của phần này.

Phần XXVI – NFFE thụ động

40a. NFFE thụ động cần đánh dấu vào ô này để xác nhận mình không phải là tổ chức tài chính và không xác nhận tư cách của tổ chức là NFFE giao dịch công khai, chi nhánh liên kết của NFFE giao dịch công khai, NFFE trong vùng được miễn trừ, NFFE chủ động, NFFE báo cáo trực tiếp hoặc NFFE báo cáo trực tiếp được bảo trợ.

40b. Chọn mục này để xác nhận tổ chức không có chủ sở hữu quan trọng tại Mỹ

40c. Nếu tổ chức không đánh dấu và khai báo ở mục 40b, tổ chức cần đánh dấu ở mục 40c này và hoàn thành phần XXX (trong tài liệu 2017 là phần XXIX) để xác nhận danh tính, tên, địa chỉ, mã số thuế từng chủ sở hữu quan trọng tại Mỹ.

Part XXVII Exempt Inter-Affiliate FFI41 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 withholdable 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 1.1471-4(d)(2)(i)(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.

Name	Address	TIN

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 is 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 is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form 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 amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 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 disburse 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 30 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 ▶_____
Signature of individual authorized to sign for beneficial owner_____
Print Name_____
Date (MM-DD-YYYY)**Phần XXVII – FFI liên chi nhánh được miễn trừ**

41. FFI liên chi nhánh được miễn trừ cần đánh dấu vào ô này để xác nhận mình đáp ứng được mọi điều kiện theo phân loại này

Phần XXVIII – NFFE báo cáo trực tiếp được bảo trợ

42 và 43. Trường hợp khách hàng được xác định là NFFE báo cáo trực tiếp được bảo trợ, vui lòng đánh dấu vào ô ở dòng 43 và điền tên của tổ chức bảo trợ ở dòng 42.

Phần XXIX – Chủ sở hữu quan trọng tại Mỹ của NFFE thụ động

Nếu khách hàng đánh dấu tại mục 40c (Phần XXVI), vui lòng hoàn thành phần này. Liệt kê từng chủ sở hữu quan trọng tại Mỹ của NFFE này theo biểu mẫu (gồm Tên, Địa chỉ, Mã số thuế)

Phần XXX – Phần xác nhận

Pháp nhân là chủ sở hữu hưởng lợi (hoặc cá nhân được ủy quyền ký thay chủ sở hữu hưởng lợi) đọc kỹ các điều kiện và xác nhận các thông tin đã khai báo ở phần này, bao gồm:

Đánh dấu xác nhận có đủ năng lực ký thay mặt cho tổ chức đã khai báo ở dòng 1.

Chữ ký

Tên đầy đủ

Ngày tháng năm xác nhận theo định dạng MM-DD-YYYY

