



Foreign Account Tax Compliance Act

FATCA

Qualified Intermediary
Withholding Foreign Partnership
Withholding Foreign Trust Application
and Account Management

User Guide | June 2021

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Chapter 1: Introduction

Purpose of the System

The Qualified Intermediary (QI), Withholding Foreign Partnership (WP) and Withholding Foreign Trust (WT) Application and Account Management System (hereafter referred to as QI/WP/WT system), is a secure web-based platform that enables users to: apply to become a QI, WP, or WT; renew, certify, or terminate an existing QI, WP, or WT agreement; and manage their QI, WP or WT information online.

This user guide provides guidance on how to:

- Apply for QI, WP, or WT status
- Renew agreement
- Certify agreement
- Edit an application or renewal
- Submit a notice of termination

More information about QIs, WPs, and WTs can be found on [IRS.gov](https://www.irs.gov).

System Users

Authorized users of this system are entities that have an existing QI, WP, or WT agreement, or wish to apply for QI, WP, or WT status. A QI is a person who has in effect a withholding agreement with the IRS to be treated as a qualified intermediary and acts as a qualified intermediary. A WP is a foreign partnership that has in effect a withholding agreement with the IRS to be treated as a withholding foreign partnership. A WT is a foreign simple or grantor trust that has in effect a withholding agreement with the IRS to be treated as a withholding foreign trust.

System Requirements

The QI System functionalities, for best results are designed to be accessed by the Microsoft Edge, Mozilla Firefox and Google Chrome browsers. Other browsers such as Microsoft Internet Explorer and Apple Safari are not considered as compatible with the application and may not render the optimum user experience or complete functionalities.

You must provide an email address to receive notifications regarding the account. Add FATCA-QI-donot-reply@irs.gov to your email contact list to make sure emails do not go to your spam or junk mail folder.

Chapter 2: How to Login

Preparation

To begin, gather required information to create IRS login credentials and a QI/WP/WT system account.

Step 1: Determine the authorized users which are the responsible officer, contact person, and powers of attorney (optional and limited to two individuals) who will have access to the QI/WP/WT system.

Step 2: Obtain contact information for these authorized users: last name, first name, business telephone number, business fax number, and business email address.

Note: The last name, first name, and email address entered by each individual when creating their separate IRS login credentials must match exactly the information entered when creating the entity account in the QI/WP/WT System.

Step 3: Gather entity information including:

- Legal name of entity
- QI, WP, WT EIN for entities with a current QI, WP, or WT agreement
- Agreement type (QI, WP, or WT) or not applicable if no agreement is in place.
- FATCA ID for entities also with a FATCA Registration account

Step 4: Determine authorized user login credentials. To access the QI/WP/WT system, each authorized user will need to create their own username and password for IRS login credentials.

Step 5: Determine which authorized user will [create the QI/WP/WT entity account](#). Only one authorized user creates the QI/WP/WT system account. Remaining authorized users will [access the newly created entity account](#) by using the entity ID given to them by the user who creates the entity account.

Access Authorized: [Login](#)

Each authorized user must create a separate username and password, even if they intend to access the same entity account. Up to four authorized users may have access to an entity account, but only one authorized user can be logged into an entity account. **Do not share your username and password.**

First time users – create login credentials

Step 1: From the signup page, click **Create Account**.

Step 2: Enter your first name, last name, and email address and click **Send Code**. This name and email address must be unique and match the responsible officer, contact person, or power of attorney provided later in the entity account creation process. Do not use the entity's name or email address. You must use your own name and individual work email address. Do not use the same email address for other points of contact on this account

A confirmation code will be sent to the email address you provided. Keep the current browser page open as you check your email. It may take up to 15 minutes to receive the code. If you have not received the code after 15 minutes, select the option to resend the email.

Step 3: Enter the confirmation code in the box and click **Continue**.

Step 4: Create a username and password, choose a site image, site phrase, create answers for four challenge questions and click **Continue**.

Choose a site image and site phrase you will recognize when logging in to the system. The phrase and the image do not have to reference each other as they are separate items. Their purpose is to verify that you are logging into an official IRS system.

Step 5: View your login history and click **Continue**.

Step 6: Click **OK** or **Cancel** to the system use guidelines.

Step 7: If you are first time user, follow the [instructions](#) below to access an existing entity account or create a new entity account.

Returning users – login to the QI system

Step 1: Enter your username and click **Log In**.

Step 2: Verify that your personal phrase and image are present. If they are not, close the session immediately.

Step 3: Enter your password and click **Submit**.

Step 4: View your login history and click **Continue**.

Step 5: Click **OK** or **Cancel** to the system use guidelines.

Step 6: [Access an entity account](#).

The system automatically locks the account for 24 hours after three failed login attempts. You may try again after 24 hours or [reregister](#) to gain immediate access.

Access an Entity Account

First time users

To access an existing account:

Step 1: Enter the entity ID of the entity account you want to access. The account's creator should give you the account's entity ID.

The system will direct you to your home page. You have successfully associated with an existing entity account.

If you receive an error message, verify you entered the entity ID correctly. If entered entity ID is correct, contact the creator of the account to verify you are listed as an authorized user (responsible officer, contact person, individual with power of attorney) in the entity account's contact. The name and email address you entered must match what is listed in the entity account's contact information. For more information, see [Contact Information](#).

To create a new account:

Step 1: Select the “create a new QI, WP, or WT account” option and indicate your role from the drop-down list. Enter the contact information, including if you are identifying one or more individuals with power of attorney. Identified individuals will be the only authorized users who can access the entity account. Do not use the entity’s name or email address. You must use your own name and individual work email address. Do not use the same email address for other points of contact on this account. If you want a third-party representative to complete your application or renewal, you must designate the representative as an individual with power of attorney and upload [Form 2848](#) with your application or renewal.

Step 2: The system displays your entity ID. Be sure to record your entity ID and provide it to any authorized users.

Step 3: Identify if you have a FATCA registration account and wish to populate in the QI/WP/WT system the “legal name of entity,” the “country/jurisdiction of organization,” and any branches that maintain a QI status.

Step 4: If you have a FATCA registration account, enter your FATCA ID.

You can look up your FATCA ID on [IRS.gov](#).

Step 5: Enter or update the “legal name of entity.”

Step 6: Select if you have an existing QI, WP, or WT agreement. If you are creating this entity account to become a WP Compliance (only) Entity, select “Not applicable (no current withholding agreement)” from the dropdown list. An additional question will appear asking if you are creating this account to become a WP Compliance Entity.

Step 7: If you have an existing QI, WP, or WT agreement, provide your QI-EIN, WP-EIN, or WT-EIN. This question will not appear for WP compliance entities.

The system will direct you to your home page. You have successfully created an entity account.

Returning users

Select the entity account you want to access.

For non-listed entity accounts, select **I want to access an account not listed above** and follow the instructions above for first time users to access an existing account or to create a new entity account.

Login Help

Forgot username or password

If you lost or forgot your username, you may have it emailed to you.

Step 1: Access [login](#).

Step 2: Select **Forgot username** and follow the instructions to have the username emailed to you.

Forgot password

If you lost or forgot your password, you may create a new password.

Step 1: Access [login](#).

Enter your username and click **Log In**.

Step 2: Select forgot password.

Verify that the site image and site phrase match your profile. Select **Forgot Password**.

Step 3: Answer the challenge questions.

The system automatically locks after three unsuccessful attempts to answer the challenge questions. To access your account, you must [reregister](#).

Step 4: Reset password.

Create a new password. Confirm your new password in the second text box.

Reregister

You may reregister if you are locked out of the system and cannot access your account.

Items to review before you reregister:

- Use the same email address you used to register your locked login if you want your information populated in the new login.
- Completely reregister in one online session.
- Once you reregister, your previous username will be invalid.

To reregister:

Step 1: Access [login](#).

Step 2: Select **Forgot username**.

Step 3: Select **Reregister**.

Step 4: Enter your first name, last name, and email address and click **Send Code**.

A confirmation code will be sent to the email address you provided. Keep the current browser page open as you check your email. It may take up to 15 minutes to receive the code. If you have not received the code by then, select the option to resend the email.

Step 5: Enter the confirmation code in the box and click **Continue**

Step 6: Create a username and password, choose a site image, site phrase, create answers for four challenge questions and click **Continue**.

Step 7: View your login history and click **Continue**.



Step 8: Click **OK** or **Cancel** to the system use guidelines.

Step 9: Follow the [login instructions](#) for first time users.

Chapter 3: Page Features

The following links and other common features make it easy to navigate through the QI/WP/WT system.

Table 1: Common navigation features

Item		Details
Asterisk	*	Indicates a required field
Back Button		The back button does not save anything typed within the field when leaving the page. If you encounter a UI-1000 or 1002 error, select the back button within the browser then continue with the actions you were taking before running into the issue.
Drop down list arrow		Click the arrow to view drop down list options
Help icon		Click the question mark to view additional information/instructions, as well as character requirement rules for each field
Help link		Lists available assistance options, including link to report technical issues
Home link		Returns you to the home page
Progress bar		Identifies current part and displays the step within that part
Security profile link		Displays page to manage your user profile
Switch account		Access a different account of which you are an authorized user

Numerical Fields

Within the system only use whole numbers. Certain numerical fields only allow numbers to be input, so if you put a decimal amount into a numerical field, the system will remove it and not remove the numbers following the decimals or round the number to the nearest whole number. Numbers entered in non-American formats may not be processed correctly in monetary numeric fields. Only enter valid values (0-9). Make sure to verify all input numbers with each page and in your review process to ensure the correct numbers are being saved.

Account Home Page

Your home page serves as a central location for accessing account information and making changes to your account. There are four sections of the home page: Profile Information, Message Board, View History, and Activity Center. The home page sections and options displayed are based on your status.



Home Page

Profile Information

Legal Name of Entity Entity 1
 Entity Type QI - QDD
 Entity ID 12345678
 Entity Status Approved
 Agreement Effective Date 7/25/2014
 Responsible Officer John Smith
 Contact Person Jane Salem

Renewal of Agreement Information

Renewal Due Date 3/31/2017
 Renewal Status Due
 Renewal Effective Date 1/1/2017

Certification Information

Certification Due Date 3/31/2017
 Certification Status Due

Message Board

1 items, displaying all items

Date/Time	Type	Title
01/01/2017 12:01 am	Action	Certification open

View History

1 item, displaying all items

Date/Time	Submission Type	Status
07/08/2017 8:29 am	Application for QI, WP, or WT status	Approved

Activity Center

- [Renew agreement](#)
- [Notice of termination](#)
- [QI, WP, or WT certification](#)
- [Branch information](#)
- [Apply to create a consolidated compliance group \(CCG\)](#)
- [PAI agreement information](#)
- [Request to update CCG](#)
- [EIN information](#)
- [Request to terminate CCG](#)
- [Manage contact information](#)
- [Update account information](#)

Figure 1: Sample home page

Profile Information

The profile information section displays information such as status, important dates, entity ID, and contact details. This section will display information when an entity must renew or certify its agreement. The system’s help icons provide more information about the terms in the profile information section.

Message Board

The message board section displays messages containing important information about your account. When a message is posted, an email notification will be sent to the responsible officer, contact person, and individuals with power of attorney (if applicable). View a message by clicking the title link. Messages cannot be deleted.

View History

The view history section displays links to your submitted application, renewal of agreement, certification of agreement, and notice of termination (if applicable). Users should look here to view statuses of current and past submissions. Submissions will appear on the table in chronological order with the latest submission at the top of the list.

Activity Center

The activity center section displays links to manage your account. From here you can view your QI-EIN, WP-EIN or WT-EIN, edit information, begin an application, renew an agreement, certify an agreement, submit a notice of termination, and more. The options displayed are based on the entity status.

Table 2: Home page activity center options

Category	Activity Center Option	Description of Option
Account Actions	Manage contact information <i>(Not available to POAs)</i>	Edit information for responsible officer (RO), contact person (CP), and individuals with power of attorney (POA)
	Update account information	Edit key information after approval of QI, WP, or WT agreement
	Branch information <i>(QI applicants only)</i>	Add, edit, and delete branch information
	PAI agreement information <i>(QI applicants only)</i>	Add and delete private arrangement intermediary (PAI) agreement information
	EIN information	View QI-EIN, WP-EIN, or WT-EIN
Application Options	Apply for QI, WP, or WT status	Complete and apply
	Edit application	Edit a submitted application prior to approval
	Withdraw application	Withdraw a submitted application
Renewal of Agreement Options	Renew agreement	Complete and submit a renewal of agreement
	Edit renewal of agreement	Edit a submitted renewal of agreement prior to approval
	Withdraw renewal of agreement	Withdraw a submitted renewal of agreement
Certification Options	QI, WP, or WT certification	Complete and submit a certification
	Final certification	Complete and submit a final certification
	Edit certification	Edit a submitted certification prior to IRS review
	Apply to create a consolidated compliance group (CCG)	Complete and apply to create a CCG
	Request to update CCG	Complete and submit a request to update an existing CCG
	Request to terminate CCG	Complete and submit a request to terminate an existing CCG
Termination Options	Notice of termination	Submit a notice of termination for an approved QI, WP or WT agreement

Chapter 4: File Upload

Depending on the activity you are performing, you may be required to upload associated documents. The file upload feature may be used to upload supporting documents in instances you believe a response to a question requires further explanation. This includes instances in which a text box, provided for further explanation, does not allow for inputting of enough characters for a complete answer. Entities may upload a maximum of ten files per application, renewal, certification, or CCG request. The most up to date forms required for file uploads can be found on [IRS.gov](https://www.irs.gov). Compliance QI/WP entities and WP compliance (only) Entities may upload up to 500 files for a certification.

Table 3: Common file uploads for application and renewal

Type of file	Applies to
Description of account opening procedures	All entity types
Description of business activity	All entity types
Description of why applicant is eligible entity	QDDs
Description of systems or procedures to test, track, and report QDD transactions	QDDs
Events of default under QI/WP/WT agreement and resolution	All entity types - Only if applicant (or any related entity) has been in default of its QI agreement
Form 2848 – <i>Power of Attorney and Declaration of Representative</i>	All entity types - Only if applicant designates an individual with power of attorney (POA)
Form SS-4 – <i>Application for Employer Identification Number*</i>	All entity types

* Denotes required file for applications.

Note: If you provided power of attorney information when creating the account, Form 2848, *Power of Attorney and Declaration of Representative*, must be uploaded.

For additional information on commonly uploaded files when completing your certification see the [Certification Chapter](#).

To upload a file:

Step 1: Select the type of file from the drop-down list. Select “other” if none of the options apply.

Step 2: If other, enter a brief description of the file.

Step 3: Select the file to attach by clicking **Browse** and navigating to the file’s location on your computer.

Step 4: Click **Upload File**.

Step 5: Your uploaded files will appear on the table at the bottom of the page.

Application for QI, WP, or WT

General Information (Part 1) ⇒ QI/WP/WT Information (Part 2) ⇒ QDD Information (Part 3) ⇒ **Additional Information (Part 4)** ⇒ Submit (Part 5)
Step 2 of 2 - Upload Files

* indicates required field

Upload files for the QI/WP/WT application: * ?
Note: form SS-4 is a required file in order to submit your application.

Type of file: *

Select file to be uploaded: *

5 items, displaying all items.

Confirmation ID	Type of File	File Name	Date Uploaded	
123456	Description of account opening procedures	OP2016.pdf	07/01/17 12:05 pm	<input type="button" value="v"/> <input type="button" value="x"/>
<confirmation ID>	Description of business activity	BA2016.pdf	mm/dd/yyyy hh:mm	<input type="button" value="v"/> <input type="button" value="x"/>
<confirmation ID>	Form SS-4	FinancialInstitution1_SS4.pdf	mm/dd/yyyy hh:mm	<input type="button" value="x"/>
<confirmation ID>	Form 2848 (Power of Attorney)	POA.pdf	mm/dd/yyyy hh:mm	<input type="button" value="x"/>
<confirmation ID>	Other - <description of file>	OF2.pdf	mm/dd/yyyy hh:mm	<input type="button" value="v"/> <input type="button" value="x"/>

Figure 2: Upload files

The table below lists possible errors you may encounter when uploading a file.

Table 4: Upload error messages

Error Type	Next Steps
File is not in an acceptable file format	Upload the corrected file in one of the accepted formats: PDF, DOC, DOCX, JPG, PNG, TXT or XLS, XLSX.
File contains a virus/security threat	Create and upload a new file.
File does not use correct naming convention	Upload the file with a filename that meets the accepted filename requirements: The base name may only contain letters (A-Z), numbers (0-9), underscore (_), and blank space characters. Must be 250 characters or less in length (base name plus extension e.g. .pdf).
File size is greater than 10MB	Upload a version of the file that does not exceed 10 MB.

Chapter 5: Apply for QI, WP, or WT Status

Select [Apply for QI, WP, or WT status](#) from your home page and review the instructions page to begin the application.



Figure 3: Application instructions

As you go through the application, clicking [Next](#) or [Save](#) saves your work. You can stop at any time and continue your application from your home page activity center when you are ready.

The system times out after 15 minutes of inactivity and will warn you before timing out.

The help icons, displayed throughout the application, list the allowed characters for fields, as well as additional details about the question. For questions and instructions on how to complete an application, see [Application Instructions](#), which includes the help icon instructions.

You may upload supporting documentation for your application. For additional information on how to upload files see [File Upload](#). The table below outlines commonly uploaded files when completing an application.

You will have the opportunity to review and edit your responses prior to submitting the application.

Part 1 - General Information

Part 1 of the system requests general information about the applicant. Questions are based specifically on the applicant type.

The screenshot shows a web form titled "Application for QI, WP, or WT". At the top, a progress bar indicates the current step: "General Information (Part 1) → QI/WP/WT Information (Part 2) → QDD Information (Part 3) → Additional Information (Part 4) → Submit (Part 5)". Below this, it says "Step 1 of 7". A note states "* indicates required field". The form contains the following fields:

- "Applicant is applying for:" with a required field asterisk and a help icon. It has three radio button options: "Qualified Intermediary (QI)", "Withholding Foreign Partnership (WP)", and "Withholding Foreign Trust (WT)".
- "If you have a FATCA registration account, provide the FATCA ID:" with a help icon. Below it is a single-line text input field.
- "Global Intermediary Identification Number (GIIN), if any:" with a help icon. Below it is a four-part input field with dots as separators: [] . [] . [] . [] .
- "Legal name of applicant:" with a required field asterisk and a help icon. Below it is a wide, single-line text input field.

Figure 4: Questions from Part 1 of application

See [Application Instructions](#) on how to complete Part 1.

Part 2 - QI/WP/WT Information

Part 2 of the application requests basic information about the entity's business practice. Questions are based specifically on the applicant type.

Application for QI, WP, or WT

General Information (Part 1) ⇒ **QI/WP/WT Information (Part 2)** ⇒ QDD Information (Part 3) ⇒ Additional Information (Part 4) ⇒ Submit (Part 5)
Step 1 of 3

* indicates required field

Do not include information related to the applicant's QDD or QSL activities. If the applicant is also applying for QDD status, Part III of the form must be completed.

Type of account holders, partners, beneficiaries or owners (enter approximate number for each type): * ⓘ

Foreign individual non-treaty claimant: *	<input type="text"/>
Foreign individual treaty claimant: *	<input type="text"/>
Foreign non-individual beneficiaries/owners non-treaty claimant: *	<input type="text"/>
Foreign non-individual beneficiaries/owners treaty claimant: *	<input type="text"/>
Foreign tax-exempt entities: *	<input type="text"/>
Foreign intermediaries: *	<input type="text"/>
Foreign flow through: *	<input type="text"/>
U.S. individuals, partnerships, trusts: *	<input type="text"/>
Other U.S. persons: *	<input type="text"/>

Investments in U.S. assets (enter approximate value for each in whole U.S. dollars): * ⓘ

Foreign individual non-treaty claimant: *	\$	<input type="text"/>
Foreign individual treaty claimant: *	\$	<input type="text"/>

Figure 5: Questions from Part 2 of application (QI applicant)

See [Application Instructions](#) on how to complete Part 2.

Part 3 - Qualified Derivatives Dealer (QDD) Information

Part 3 of the application is only for QIs applying for QDD status. The system will direct QIs not applying for QDD status, WPs and WTs, to Part 4. QIs who need to change their QDD status after their application is approved, will need to contact the IRS for assistance at lbi.fi.qiwpissues@irs.gov.

Application for QI, WP, or WT

General Information (Part 1) ➔ QI/WP/WT Information (Part 2) ➔ **QDD Information (Part 3)** ➔ Additional Information (Part 4) ➔ Submit (Part 5)
Step 1 of 2

* indicates required field

Reminder: A QDD must assume primary withholding and reporting responsibility for payments it receives and makes as provided in the QI agreement.

Types of transactions (for the previous calendar year, enter approximate value in \$, using notional values for derivatives for each type): * ⓘ

Stock in a U.S. corporation: *	\$	<input type="text"/>
Potential section 871(m) transactions: *	\$	<input type="text"/>
Securities lending transactions/sale-repurchase transactions: *	\$	<input type="text"/>
Notional principal contracts: *	\$	<input type="text"/>
Futures/forwards: *	\$	<input type="text"/>
Other equity linked instruments: *	\$	<input type="text"/>

For the previous calendar year, approximate value of transactions by account holder type (i.e., the type of counterparty). Enter approximate value in \$ of transactions for each type of account holder, using notional values for derivatives (limited to transactions listed above): * ⓘ

Foreign beneficiaries/owners non-treaty claimants: *	\$	<input type="text"/>
--	----	----------------------

Figure 6: Questions from Part 3 of application

See [Application Instructions](#) on how to complete Part 3.

Part 4 - Additional Information

All applicants must complete Part 4. Part 4 of the application requests additional information about previous applications for QI, WP, or WT status and levels of compliance with FATCA, anti-money laundering (AML)/Know Your Customer (KYC), and any previous QI, WP, or WT agreement requirements.

Application for QI, WP, or WT

General Information (Part 1) ➔ QI/WP/WT Information (Part 2) ➔ QDD Information (Part 3) ➔ **Additional Information (Part 4)** ➔ Submit (Part 5)
Step 1 of 2

* indicates required field

Has the applicant or any related entity previously applied for QI/WP/WT status? * ⓘ
 Yes No

Is the applicant compliant to date with its FATCA requirements? * ⓘ
 Yes No

Is the applicant compliant to date with the anti-money laundering (AML)/Know Your Customer (KYC) requirements in its local jurisdiction? * ⓘ
 Yes No Not applicable

Has the applicant or any related entity been in default of its QI agreement based on the events of default listed in section 11.04 of Rev. Proc. 2014-39 (or an updated version of the QI agreement provided in a subsequent revenue procedure) or its WP agreement or WT agreement based on the events of default listed in section 10.05 of Rev. Proc. 2014-47 (or an updated version of the WP and WT agreement provided in a subsequent revenue procedure)? * ⓘ
 Yes No

Figure 7: Questions from Part 4 of application

See [Application Instructions](#) on how to complete Part 4.

Part 5 - Submit

Part 5 of the application requires your certification. You should review all your responses in their entirety and confirm you have uploaded all the necessary files and that they are named correctly. You have the option to edit any items needing change.

Application for QI, WP, or WT

General Information (Part 1) ⇒ QI/WP/WT Information (Part 2) ⇒ QDD Information (Part 3) ⇒ Additional Information (Part 4) ⇒ **Submit (Part 5)**

Sign and Submit Application

* indicates required field

By checking this box, I, , agree on behalf of the applicant that the applicant (including its branches, if any) will comply with its obligations under the QI, WP, or WT agreement (as applicable). *

By checking this box, I certify under penalties of perjury that, to the best of my knowledge and belief, the information submitted on this form and any attachments is accurate and complete. To the extent that estimates are provided in Parts II and II of this form, I certify that these estimates were made in good faith based on the best available data. *

Back Save Submit

Figure 8: Submit application

Sign and submit the application once you verify your answers are correct. A notification will be sent to the message board and emailed to the responsible officer, contact person and individuals with power of attorney (if applicable) after the application's submission.

You can edit your application or withdraw it before it is approved. See the [Edit](#) or [Withdraw Application or Renewal of Agreement](#) section to learn more.

See [Application Instructions](#) on how to complete Part 5.

Chapter 6: Application Instructions

Some of the application questions differ depending on whether the applicant is a QI, WP, or WT. Only those questions associated with your applicant type will be displayed.

Use the links below to navigate to the instructions based on your applicant type:

QIs:

- [Part 1 Instructions](#)
- [Part 2 Instructions](#)
- [Part 3 Instructions](#)
- [Part 4 Instructions](#)
- [Part 5 Instructions](#)

WPs and WTs:

- [Part 1 Instructions](#)
- [Part 2 Instructions](#)
- Part 3 (not applicable)
- [Part 4 Instructions](#)
- [Part 5 Instructions](#)

Part 1 of Application

Part 1 Instructions for QIs

Table 5: Part 1 instructions for QIs

Part 1 Question	Instructions for QIs
Applicant is applying for	Select the option applicable to your applicant type. Only one selection may be made. A foreign partnership or foreign trust may not select "Qualified Intermediary." A foreign reverse hybrid entity must select "Withholding Foreign Partnership." To change the entity type, the QI, WP, or WT must submit a notice of termination to terminate its QI, WP, or WT agreement and reapply as the desired entity type.
If you have a registration account, provide the FATCA ID	Enter the FATCA ID of the applicant (if applicable). Leave this question blank if the applicant does not have a FATCA registration account.
Global Intermediary Identification Number (GIIN), if any	Enter the GIIN of the applicant (if applicable). Leave this question blank if the applicant does not have a GIIN. For applicants that have an approved FATCA registration account, a GIIN has been assigned.
Legal name of the applicant	Enter the legal name of the applicant. The legal name is the name the applicant uses in official incorporation or organization documents, or the name otherwise recognized by the country's/jurisdiction's government as the applicant's official name. Typically, the legal name is the name used by the applicant in legal documents.
Provide existing EIN, if any	Enter the employer identification number (EIN), if the applicant has an EIN other than its QI/WP/WT EIN. Leave this question blank if the applicant does not have an EIN other than its QI/WP/WT EIN.

Part 1 Question	Instructions for QIs
Country/Jurisdiction of Organization:	<p>Select the applicant's country/jurisdiction of organization. If the applicant is a corporation, select the country of incorporation. For all other types of entities, select the country under whose laws the entity is created, organized, or governed. Only one selection can be made. If selecting "other", enter the name of the country/jurisdiction.</p> <p>If a QI, WP, or WT needs to change its country/jurisdiction of organization after it enters into a QI, WP, or WT agreement, it must submit a notice of termination and reapply.</p>
Indicate below if the applicant is also applying for status as a qualified securities lender (QSL) or qualified derivatives dealer (QDD). (note – If a prospective QI has a branch that is a prospective QDD, the branch must apply for QDD status by completing a separate QI application.)	<p>Select the appropriate response. Only one selection may be made.</p> <p>For further guidance, including guidance for a QI Branch seeking QDD status, see Frequently Asked Questions on IRS.gov</p>
Has the applicant received any reportable payments this year if applying after March 31st?	<p>Select the appropriate response. If the applicant is applying on or before March 31, select "no."</p> <p>If QI is a U.S. payor, a “reportable payment” means, unless an exception to reporting applies under chapter 61, any reportable amount; any broker proceeds from a sale reportable under Treas. Reg. 1.6045–1(c); and any foreign source interest, dividends, rents, royalties, or other fixed and determinable income. If QI is a non-U.S. payor, a “reportable payment” means, unless an exception to reporting applies under chapter 61, any reportable amount; any broker proceeds from a sale effected at an office inside the United States, as defined in Treas. Reg. 1.6045–1(g)(3)(iii); and any foreign source interest, dividends, rents, royalties, or other fixed and determinable income if such income is not paid outside the United States as described in the QI agreement.</p>
Indicate the Chapter 3 eligibility of applicant:	<p>Select the appropriate response. Only one selection may be made. Select "other" if the applicant is not one of the listed categories but meets the requirements of one of the categories in Treas. Reg. section 1.1441-1(e)(5)(ii) or has been determined to be acceptable to the IRS.</p> <p>A non-U.S. financial institution means a foreign financial institution (FFI) defined in Treas. Reg. section 1.1471-5(d).</p> <p>A branch of a U.S. financial institution means a foreign branch of a U.S. financial institution or U.S. clearing organization.</p> <p>A non-U.S. clearing organization means a foreign clearing organization</p> <p>If selecting other, provide an explanation regarding Chapter 3 eligibility</p>

Part 1 Question	Instructions for QIs
Chapter 4 eligibility of applicant	<p>Select the appropriate response. Only one selection may be made.</p> <p>"Participating FFI" means an FFI that has agreed to comply with the requirements of an FFI Agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement (reporting Model 2 FFI). The term participating FFI also includes a QI branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.</p> <p>"Registered deemed-compliant FFI" means an FFI described in Treas. Reg. §1.1471-5(f)(1) and includes a reporting Model 1 FFI and a nonreporting Model 2 FFI that is treated as registered deemed-compliant FFI.</p> <p>"Registered deemed-compliant Model 1 IGA FFI" means an FFI treated as a deemed-compliant FFI under an applicable Model 1 IGA that is subject to similar due diligence and reporting requirements with respect to U.S. accounts as those applicable to a registered deemed-compliant FFI under Treas. Reg. §1.1471-5(f)(1), including the requirement to register with the IRS.</p> <p>"Limited FFI" may only be selected by a new QI applicant before December 31, 2016, that is applying for an agreement for the short period ending on December 31, 2016. All new applicants for agreements effective on or after January 1, 2017, and all renewals of existing applicants may not select limited FFI.</p> <p>"Foreign central bank of issue" means an institution that is by law or government sanction the principal authority, other than the government itself, issuing instruments intended to circulate as currency. Such an institution is generally the custodian of the banking reserves of the country under whose law it is organized. A foreign central bank of issue may enter into a QI agreement provided it meets and agrees to assume the obligations of, and to be treated as, a participating FFI (including a reporting Model 2 FFI) or a registered deemed-compliant FFI (including a reporting Model 1 FFI) with respect to any account that it maintains and that is held in connection with a commercial financial activity described in Treas. Reg. §1.1471-6(h) and for which it receives a withholdable payment.</p> <p>"Non-financial foreign entity" or "NFFE" means a foreign entity that is not a financial institution (including an entity that is incorporated or organized under the laws of any U.S. territory and that is not a financial institution). The term also means a foreign entity treated as an NFFE pursuant to a Model 1 or Model 2 IGA.</p> <p>"Retirement fund" means a retirement fund or other fund that is an exempt beneficial owner described in Treas. Reg. §1.1471-6(f) or a similar fund that qualifies as an exempt beneficial owner under an applicable Model 1 IGA or Model 2 IGA.</p> <p>"Direct reporting NFFE" means an NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS and meets the requirements of Treas. Reg. §1.1472-1(c)(3).</p> <p>A certified deemed-compliant FFI that meets and agrees to assume the obligations of, and to be treated as, a participating FFI, registered deemed-compliant FFI, or registered deemed-compliant Model 1 IGA FFI should select participating FFI, registered deemed-compliant FFI, or registered deemed-compliant Model 1 IGA FFI (as applicable).</p>

Part 1 Question	Instructions for QIs
<p>Identify the Know Your Customer (KYC) rules that apply to the applicant in the jurisdiction where the applicant is located (not including branches)</p>	<p>Select the appropriate response. Only one selection may be made. If selecting "other", enter the name of the KYC jurisdiction. If you are not covered by any KYC rules, select "other" and state "No KYC" in the other field. To request approval of a jurisdiction's KYC rules, see the instructions at http://www.irs.gov/Businesses/International-Businesses/List-of-Approved-KYC-Rules.</p> <p>"Know your customer rules" or "KYC rules" refers to the applicable laws, regulations, rules, and administrative practices and procedures governing the requirements of certain QIs, WPs and WTs that are FFIs to obtain documentation confirming the identity of QI's account holders, WP's direct partners, or WT's direct beneficiaries or owners. A list of jurisdictions for which the IRS has received know-your-customer information and for which the know-your-customer rules and specified documentation are acceptable is available at: http://www.irs.gov/Businesses/International-Businesses/List-of-Approved-KYC-Rules</p>
<p>Does the applicant maintain a branch in any jurisdiction, other than the home office, that will operate as a QI under this application?</p>	<p>Separately identify each jurisdiction where the applicant maintains a branch outside of the home office. Use the "add" button to add branches.</p> <p>Select the branch's country/jurisdiction. Only one selection may be made. If selecting "other", enter the name of the country/jurisdiction.</p> <p>Select the appropriate response for the Know Your Customer (KYC) rules for branch. Only one selection may be made. If selecting "other", enter the KYC rules.</p> <p>"Know your customer rules" or "KYC rules" refers to the applicable laws, regulations, rules, and administrative practices and procedures governing the requirements of certain QIs that are FFIs to obtain documentation confirming the identity of QI's account holders. A list of jurisdictions for which the IRS has received know-your-customer information and for which the know-your-customer rules and specified documentation are acceptable is available via List of KYC Rules on IRS.gov.</p> <p>Enter the GIIN of the branch (if applicable). Leave this question blank if the branch does not have a GIIN.</p> <p>For applicants that have an approved FATCA registration account, a GIIN has been assigned to approved branches.</p> <p>Notes on branches: Users with a FATCA registration account may have their branches already populated. If a branch entry is missing its KYC rules, edit the entry to add the KYC rules before continuing. You may edit or delete a branch in the application by using the icons in the branch table's last column.</p> <p>Notwithstanding that the home office (or prospective QI) includes all relevant branch information with its application or renewal, a separate QI application must be submitted for each branch (including branches that are disregarded entities) that is a prospective QDD. For further guidance, see Frequently Asked Questions on IRS.gov.</p>

Part 1 Question	Instructions for QIs
Address of applicant	Enter the mailing address of the applicant. The address provided will be used to send all mail correspondence related to the applicant's account, and any other related matters. If selecting "other" for the country/jurisdiction option, enter the name of country/jurisdiction.
Description of business of the applicant. If the applicant is applying for QDD status, indicate which portions of the business description are applicable to the QDD status. (if additional space is required, you will be able to upload a file before you submit the application)	Provide a description of the applicant's business. Files can be uploaded in Part 4, if additional space is needed. For further guidance, see Frequently Asked Questions on IRS.gov .
Description of new account opening procedures If the applicant is applying for QDD or QSL status, also describe the applicant's procedure for collecting documentation from counterparties. (if additional space is required, you will be able to upload a file before you submit the application)	Provide a description of new account opening procedures. Files can be uploaded in Part 4, if additional space is needed. For further guidance, see Frequently Asked Questions on IRS.gov .
Responsible Officer Information	Enter the name and contact information of the responsible officer. "Responsible officer" means an officer of the QI, WP, or WT with sufficient authority to fulfill the duties of a responsible officer as described in the QI, WP, or WT agreement, including the requirements to periodically certify and to respond to requests by the IRS for additional information to review the QI's, WP's, or WT's compliance. The RO may, but is not required to, be the same RO for purposes of the QI's, WP's, or WT's compliance with its FATCA requirements (if applicable). If selecting "other" for country/jurisdiction option, enter the name of the country/jurisdiction. For the United States, select a State/U.S. territory. Only one selection may be made.

Part 1 Question	Instructions for QIs
Contact person information	Enter the name and contact information of the contact person. Check the box to indicate the responsible officer's authorization of the contact person. For purposes of this question, the term “responsible officer” means an individual who is authorized under local law to consent on behalf of the applicant (an “authorizing individual”) to the disclosure of QI/WP/WT-related information to third parties. This individual may be the same as the individual identified as the responsible officer in this application. Once the authorization is granted, it is effective until revoked by either the contact person or by an authorizing individual of the applicant.

Part 1 Instructions for WPs and WTs

Table 6: Part 1 instructions for WPs and WTs

Part 1 Question	Instructions for WPs and WTs
Applicant is applying for	<p>Select the option applicable to your applicant type. Only one selection may be made. A foreign partnership or foreign trust may not select "Qualified Intermediary." A foreign reverse hybrid entity must select "Withholding Foreign Partnership."</p> <p>To change the entity type, the QI, WP, or WT must submit a notice of termination to terminate its QI, WP, or WT agreement and reapply as the desired entity type.</p>
If you have a registration account, provide the FATCA ID	Enter the FATCA ID of the applicant (if applicable). Leave this question blank if the applicant does not have a FATCA registration account.
Global Intermediary Identification Number (GIIN), if any	<p>Enter the GIIN of the applicant (if applicable). Leave this question blank if the applicant does not have a GIIN.</p> <p>For applicants that have an approved FATCA registration account, a GIIN has been assigned.</p>
Legal name of the applicant	Enter the legal name of the applicant. The legal name is the name the applicant uses in official incorporation or organization documents, or the name otherwise recognized by the country's/jurisdiction's government as the applicant's official name. Typically, the legal name is the name used by the applicant in legal documents.
Provide existing EIN, if any	Enter the employer identification number (EIN), if the applicant has an EIN other than its QI/WP/WT EIN. Leave this question blank if the applicant does not have an EIN other than its QI/WP/WT EIN.

Part 1 Question	Instructions for WPs and WTs
Country/Jurisdiction of Organization	<p>Select the applicant's country/jurisdiction of organization. If the applicant is a corporation, select the country of incorporation. For all other types of entities, select the country under whose laws the entity is created, organized, or governed. Only one selection can be made. If selecting "other", enter the name of the country/jurisdiction.</p> <p>If a QI, WP, or WT needs to change its country/jurisdiction of organization after it enters into a QI, WP, or WT agreement, it must submit a notice of termination and reapply.</p>
Has the applicant received any reportable amounts this year if applying after March 31st?	<p>Select the appropriate response. If the applicant is applying on or before March 31, select "no."</p> <p>A "reportable amount" means U.S. source FDAP income that is an amount subject to chapter 3 withholding (as defined in the WP or WT agreement), U.S. source deposit interest (as defined in section 871(i)(2)(A) of the Code), and U.S. source interest or original issue discount paid on the redemption of short-term obligations (as defined in section 871(g)(1)(B)(i) of the Code). The term does not include payments on deposits with banks and other financial institutions that remain on deposit for two weeks or less. It also does not include amounts of original issue discount arising from a sale and repurchase transaction completed within a period of two weeks or less, or amounts described in Treas. Reg. 1.6049-5(b)(7), (10), or (11) (relating to certain foreign targeted registered obligations and certain obligations issued in bearer form).</p>
Is applicant a reverse hybrid entity?	<p>Select the appropriate response.</p> <p>A reverse hybrid entity is an entity that is a corporation for U.S. tax purposes but is fiscally transparent under the laws of the entity's jurisdiction.</p>
<p>Indicate type of trust that describes the applicant</p> <p>WPs Only</p> <p>WTs Only</p>	<p>Select the appropriate response. Only one selection may be made.</p> <p>A foreign simple trust is a foreign trust that is described in section 651(a) of the Code.</p> <p>A foreign grantor trust is a foreign trust but only to the extent all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679 of the Code.</p>

Part 1 Question	Instructions for WPs and WTs
<p>Pooled Reporting Election sought for Chapter 3 purposes</p>	<p>Select the election sought for chapter 3 purposes. Only one selection may be made.</p> <p>A WP or WT may elect to perform pool reporting (Pooled Election) for an amount subject to chapter 3 withholding that either is not a withholdable payment or is a withholdable payment for which no chapter 4 withholding is required and that WP or WT distributes to, or includes in the distributive share of, a foreign direct partner, beneficiary, or owner (other than a pass-through partner, withholding foreign partnership, or withholding foreign trust). If a WP or WT has made a Pooled Election, it may report on Form 1042-S for each chapter 3 reporting pool rather than file Form 1042-S for each separate direct partner, beneficiary, or owner, subject to the limitations described in the WP or WT agreement.</p> <p>A Pooled Election or Non-Pooled Election can only be made or changed when a WP or WT applies or renews its agreement. If WP or WT does not make a Pooled Election at the time it applies or renews its WP or WT agreement, then WP or WT can make a Pooled Election only by contacting the Foreign Intermediaries Program. Once made, a Pooled Election is effective for the entire term of the WP or WT agreement, beginning on the effective date of the WP or WT agreement and ending on the date of expiration or termination. WP or WT must make a new election for each renewal term of the WP or WT agreement. WP or WT must obtain consent from the IRS to revoke the Pooled Election prior to the end of the term of the WP or WT agreement.</p>
<p>Chapter 4 eligibility of applicant</p>	<p>Select the appropriate response. Only one selection may be made.</p> <p>"Participating FFI" means an FFI that has agreed to comply with the requirements of an FFI Agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement (reporting Model 2 FFI). The term participating FFI also includes a QI branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.</p> <p>"Registered deemed-compliant FFI" means an FFI described in Treas. Reg. §1.1471-5(f)(1) and includes a reporting Model 1 FFI and a nonreporting Model 2 FFI that is treated as registered deemed-compliant FFI.</p> <p>"Registered deemed-compliant Model 1 IGA FFI" means an FFI treated as a deemed-compliant FFI under an applicable Model 1 IGA that is subject to similar due diligence and reporting requirements with respect to U.S. accounts as those applicable to a registered deemed-compliant FFI under Treas. Reg. §1.1471-5(f)(1), including the requirement to register with the IRS.</p> <p>"Foreign central bank of issue" means an institution that is by law or government sanction the principal authority, other than the government itself, issuing instruments intended to circulate as currency. Such an institution is generally the custodian of the banking reserves of the country under whose law it is organized. A foreign central bank of issue may enter into a QI agreement provided it meets and agrees to assume the obligations of, and to be treated as, a participating FFI (including a reporting Model 2 FFI) or a registered deemed-compliant FFI (including a reporting Model 1 FFI) with respect to any account that it maintains and that is held in connection with a commercial</p>

Part 1 Question	Instructions for WPs and WTs
	<p>financial activity described in Treas. Reg. §1.1471-6(h) and for which it receives a withholdable payment.</p> <p>“Non-financial foreign entity” or “NFFE” means a foreign entity that is not a financial institution (including an entity that is incorporated or organized under the laws of any U.S. territory and that is not a financial institution). The term also means a foreign entity treated as an NFFE pursuant to a Model 1 or Model 2 IGA.</p> <p>“Retirement fund” means a retirement fund or other fund that is an exempt beneficial owner described in Treas. Reg. §1.1471-6(f) or a similar fund that qualifies as an exempt beneficial owner under an applicable Model 1 IGA or Model 2 IGA.</p> <p>"Direct reporting NFFE" means an NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS and meets the requirements of Treas. Reg. §1.1472-1(c)(3).</p> <p>A certified deemed-compliant FFI that meets and agrees to assume the obligations of, and to be treated as, a participating FFI, registered deemed-compliant FFI, or registered deemed-compliant Model 1 IGA FFI should select participating FFI, registered deemed-compliant FFI, or registered deemed-compliant Model 1 IGA FFI (as applicable).</p>
Address of applicant	Enter the mailing address of the applicant. The address provided will be used to send all mail correspondence related to the applicant's account, and any other related matters. If selecting "other" for the country/jurisdiction option, enter the name of country/jurisdiction.
Description of business of the applicant. (If additional space is required, you will be able to upload a file before you submit the application.)	<p>Provide a description of the applicant's business. Files can be uploaded in Part 4, if additional space is needed.</p> <p>For further guidance, see Frequently Asked Questions on IRS.gov.</p>

Part 1 Question	Instructions for WPs and WTs
Description of new account opening procedures; including the procedure for admitting a new partner, beneficiary, or owner (if additional space is required, you will be able to upload a file before you submit the application)	Provide a description of the procedures for admitting a new partner, beneficiary, or owner. Files can be uploaded in Part 4, if additional space is needed.
Does the applicant intend to use Anti-Money Laundering (AML)/Know Your Customer (KYC) documentation?	<p>Select the appropriate response. Only applicants that are FFIs may select "Yes." A WP or WT that is a NFFE is not permitted to use documentary evidence to document its partners, beneficiaries, or owners. A WP or WT that is an FFI is only permitted to use documentary evidence for its direct partners, beneficiaries, or owners.</p> <p>"Know your customer rules" or "KYC rules" refers to the applicable laws, regulations, rules, and administrative practices and procedures governing the requirements of certain WPs or WTs that are FFIs to obtain documentation confirming the identity of the partners, beneficiaries, or owners. A list of jurisdictions for which the IRS has received know-your-customer information and for which the know-your-customer rules and specified documentation are acceptable is available at: http://www.irs.gov/Businesses/International-Businesses/List-of-Approved-KYC-Rules.</p>
Responsible Officer Information	<p>Enter the name and contact information of the responsible officer. "Responsible officer" means an officer of the QI, WP, or WT with sufficient authority to fulfill the duties of a responsible officer as described in the QI, WP, or WT agreement, including the requirements to periodically certify and to respond to requests by the IRS for additional information to review the QI's, WP's, or WT's compliance. The RO may, but is not required to, be the same RO for purposes of the QI's, WP's, or WT's compliance with its FATCA requirements (if applicable).</p> <p>If selecting "other" for country/jurisdiction option, enter the name of the country/jurisdiction. For the United States, select a State/U.S. territory. Only one selection may be made.</p>
Contact person information	Check the box to indicate the responsible officer's authorization of the contact person. For purposes of this question, the term "responsible officer" means an individual who is authorized under local law to consent on behalf of the applicant (an "authorizing individual") to the disclosure of QI/WP/WT-related information to third parties. This individual may be the same as the individual identified as the responsible officer in this application. Once the authorization is granted, it is effective until revoked by either the contact person or by an authorizing individual of the applicant.

Part 2 of Application

Part 2 Instructions for QIs

Table 7: Part 2 instructions for QIs

Part 2 Question	Instructions for QIs
<p>Type of account holders, partners, beneficiaries or owners (enter approximate number for each</p> <p>Do not include information related to the applicant's QDD or QSL activities type)</p>	<p>Enter the approximate number of each type of account holder.</p> <p>“Foreign individual non-treaty claimant” means a non-U.S. natural person who is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the account or a non-U.S. natural person who is a resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the QI.</p> <p>“Foreign individual treaty claimant” means a non-U.S. natural person who is a resident of a country with an income tax treaty with the United States, is the beneficial owner of income paid to the account, and is entitled to treaty benefits on that income.</p> <p>“Foreign non-individual beneficiaries/owners non-treaty claimant” means a non-U.S. entity, other than a flow-through entity, that is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the account or a non-U.S. entity, other than a flow-through entity, that is a resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the QI.</p> <p>“Foreign non-individual beneficiaries/owners treaty claimant” means a non-U.S. entity that is a resident of a country with an income tax treaty with the United States, is the beneficial owner of the income paid to the account, and is entitled to treaty benefits on such income.</p> <p>“Foreign tax-exempt entity” means a non-U.S. entity that is a foreign organization described under section 501(c) of the Code, charitable organization, government, central bank, or international organization designated by Executive Order of the President of the United States as exempt from withholding under section 892 of the Code.</p> <p>“Foreign intermediary” means a non-U.S. entity acting on behalf of another person, such as a custodian, broker, nominee, or other agent.</p> <p>“Foreign flow-through entity” means a foreign partnership described in Treas. Reg. §301.7701-2 or 3 (other than a withholding foreign partnership), a foreign trust (other than a withholding foreign trust) that is described in section 651(a) of the Code, or a foreign trust if all or a portion of such trust is treated as owned by the grantor or other person under sections 671 through 679 of the Code.</p> <p>“U.S. individual, partnership, and trust” means a U.S. natural person, partnership, or trust.</p> <p>“Other U.S. person” means any U.S. entity that is not a partnership or trust.</p>

Part 2 Question	Instructions for QIs
<p>Investments in U.S. Assets (enter approximate value for each in whole U.S. dollars)</p>	<p>Enter the approximate value of investments in U.S. assets held by each type of account holder.</p> <p>“Foreign individual non-treaty claimant” means a non-U.S. natural person who is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the account or a non-U.S. natural person who is a resident of a country that has an income tax treaty with the United States but who is not entitled to treaty benefits on the income paid by the QI.</p> <p>“Foreign individual treaty claimant” means a non-U.S. natural person who is a resident of a country with an income tax treaty with the United States, is the beneficial owner of income paid to the account, and is entitled to treaty benefits on that income.</p> <p>“Foreign non-individual beneficiaries/owners non-treaty claimant” means a non-U.S. entity, other than a flow-through entity, that is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the account or a non-U.S. entity, other than a flow-through entity, that is a resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the QI.</p> <p>“Foreign non-individual beneficiaries/owners treaty claimant” means a non-U.S. entity that is a resident of a country with an income tax treaty with the United States, is the beneficial owner of the income paid to the account, and is entitled to treaty benefits on that income.</p> <p>“Foreign tax-exempt entity” means a non-U.S. entity that is a foreign organization described under section 501(c) of the Code, charitable organization, government, central bank, or international organization designated by Executive Order of the President of the United States as exempt from withholding under section 892 of the Code.</p> <p>“Foreign intermediary” means a non-U.S. entity acting on behalf of another person, such as a custodian, broker, nominee, or other agent.</p> <p>“Foreign flow-through entity” means a foreign partnership described in Treas. Reg. §301.7701-2 or 3 (other than a withholding foreign partnership), a foreign trust (other than a withholding foreign trust) that is described in section 651(a) of the Code, or a foreign trust if all or a portion of such trust is treated as owned by the grantor or other person under sections 671 through 679 of the Code.</p> <p>“U.S. individual, partnership, and trust” means a U.S. natural person, partnership, or trust.</p> <p>“Other U.S. person” means any U.S. entity that is not a partnership or trust.</p>

Part 2 Question	Instructions for QIs
Does the applicant presently intend to assume primary chapters 3 and 4 withholding responsibility?	<p>Select "Yes" if the applicant presently intends to assume primary chapters 3 and 4 withholding responsibility with respect to payments of U.S. source FDAP income. A QI that assumes primary withholding responsibility assumes the primary responsibility for deducting, withholding, and depositing the appropriate amount from a payment. Generally, QI's assumption of primary chapters 3 and 4 withholding responsibility relieves the person who makes a payment to QI from the responsibility to withhold under chapter 3 or 4. When QI acts as a QI for an account and assumes primary chapter 3 withholding responsibility for payments to the account, QI must also assume primary withholding responsibility for withholdable payments made to such account for chapter 4 purposes.</p> <p>Select "No" if the applicant does not presently intend to assume primary chapters 3 and 4 withholding responsibility.</p>
If the applicant intends to enter into any joint account arrangements or agency agreements, enter the estimated number of each below	<p>For each option that applies to the applicant, enter the estimated number of each. See sections 9.01 and 9.02 of the WP or WT agreement or sections 4.05 and 4.06 of the QI agreement for information on joint account treatment and agency option for certain partnerships and trusts.</p>
Does the applicant presently intend to assume primary Form 1099 reporting and backup withholding responsibility?	<p>Select "Yes" if the applicant presently intends to assume primary Form 1099 reporting and backup withholding responsibility. A QI assumes primary Form 1099 reporting and backup withholding responsibility assumes the primary responsibility for deducting, withholding, and depositing the appropriate amount from a payment. Generally, QI's assumption of primary backup withholding responsibility relieves the person who makes a payment to QI from the responsibility to withhold under section 3406 of the Code.</p> <p>Select "No" if the applicant does not presently intend to assume primary Form 1099 reporting and backup withholding responsibility.</p>

Part 2 Question	Instructions for QIs
<p>Will the applicant have any Private Arrangement Intermediary (PAI) agreements in effect?</p>	<p>Select the appropriate response.</p> <p>A private arrangement intermediary (PAI) is an intermediary that is a certified deemed-compliant FFI (other than a registered deemed-compliant Model 1 IGA FFI) that enters into an agreement with a QI that is an FFI (except when the QI is acting as a QDD) to perform the obligations of the QI under the QI agreement, as described in section 4 of the QI agreement.</p> <p>If yes, separately identify each PAI agreement and enter the PAI's name and address. The PAI name is the name the PAI uses in official incorporation or organization documents, or the name otherwise recognized by the government as the PAI's official name. The address of the PAI is the address where the PAI maintains its principal office. For the country/jurisdiction option, if selecting "other", enter the name of the country/jurisdiction.</p> <p>Enter the name and contact information of the PAI's responsible officer. For the country/jurisdiction option, if selecting "other", enter the name of the country/jurisdiction.</p> <p>A note on PAI agreements: You may delete a PAI agreement by using the icons in the PAI agreement information table's last column.</p>

Table 8: Part 2 instructions for WPs and WTs

Part 2 Question	Instructions for WPs and WTs
<p>Type of account holders, partners, beneficiaries or owners (enter approximate number for each type)</p>	<p>Enter the approximate number of each type of partners, beneficiaries, or owners.</p> <p>“Foreign individual non-treaty claimant” means a non-U.S. natural person who is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the partner, beneficiary, or owner or a non-U.S. natural person who is resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the WP/WT.</p> <p>“Foreign individual treaty claimant” means a non-U.S. natural person who is a resident of a country with an income tax treaty with the United States, is the beneficial owner of income paid to the partner, beneficiary, or owner, and is entitled to treaty benefits on that income.</p> <p>“Foreign non-individual beneficiaries/owners non-treaty claimant” means a non-U.S. entity, other than a flow-through entity, that is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the partner, beneficiary, or owner or a non-U.S. entity, other than a flow-through entity, that is a resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the WP/WT.</p> <p>“Foreign non-individual beneficiaries/owners treaty claimant” means a non-U.S. entity that is a resident of a country with an income tax treaty with the United States, is the beneficial owner of the income paid to the partner, beneficiary, or owner, and is entitled to treaty benefits on that income.</p> <p>“Foreign tax-exempt entity” means a non-U.S. entity that is a foreign organization described under section 501(c) of the Code, charitable organization, government, central bank, or international organization designated by Executive Order of the President of the United States as exempt from withholding under section 892 of the Code.</p> <p>“Foreign intermediary” means a non-U.S. entity acting on behalf of another person, such as a custodian, broker, nominee, or other agent.</p> <p>“Foreign flow-through entity” means a foreign partnership described in Treas. Reg. §301.7701-2 or 3 (other than a withholding foreign partnership), a foreign trust (other than a withholding foreign trust) that is described in section 651(a) of the Code, or a foreign trust if all or a portion of such trust is treated as owned by the grantor or other person under sections 671 through 679 of the Code.</p> <p>“U.S. individual, partnership, and trust” means a U.S. natural person, partnership, or trust.</p> <p>“Other U.S. person” means any U.S. entity that is not a partnership or trust.</p>

Part 2 Question**Instructions for WPs and WT's**

Investments in U.S. Assets (enter approximate value for each in whole U.S. dollars)

Enter the approximate value of investments in U.S. assets by type of partner, beneficiary, or owner. If you cannot determine these allocations (e.g., because of fluctuations in allocations of partnership income), unless otherwise requested, you may enter the total approximate value of all investments in U.S. assets and enter "0" for each type of partner, beneficiary, or owner. If you enter "0" for each type, provide an attachment in part 4 (upload files) with an explanation for why the approximate value of investments cannot be determined by type of partner, beneficiary, or owner.

“Foreign individual non-treaty claimant” means a non-U.S. natural person who is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the partner, beneficiary, or owner or a non-U.S. natural person who is resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the WP/WT.

“Foreign individual treaty claimant” means a non-U.S. natural person who is a resident of a country with an income tax treaty with the United States, is the beneficial owner of income paid to the partner, beneficiary, or owner, and is entitled to treaty benefits on that income.

“Foreign non-individual beneficiaries/owners non-treaty claimant” means a non-U.S. entity, other than a flow-through entity, that is a resident of a country that does not have an income tax treaty with the United States and is the beneficial owner of income paid to the partner, beneficiary, or owner or a non-U.S. entity, other than a flow-through entity, that is a resident of a country that has an income tax treaty with the United States but is not entitled to treaty benefits on the income paid by the WP/WT.

“Foreign non-individual beneficiaries/owners treaty claimant” means a non-U.S. entity that is a resident of a country with an income tax treaty with the United States, is the beneficial owner of the income paid to the partner, beneficiary, or owner, and is entitled to treaty benefits on that income.

“Foreign tax-exempt entity” means a non-U.S. entity that is a foreign organization described under section 501(c) of the Code, charitable organization, government, central bank, or international organization designated by Executive Order of the President of the United States as exempt from withholding under section 892 of the Code.

“Foreign intermediary” means a non-U.S. entity acting on behalf of another person, such as a custodian, broker, nominee, or other agent.

“Foreign flow-through entity” means a foreign partnership described in Treas. Reg. §301.7701-2 or 3 (other than a withholding foreign partnership), a foreign trust (other than a withholding foreign trust) that is described in section 651(a) of the Code, or a foreign trust if all or a portion of such trust is treated as owned by the grantor or other person under sections 671 through 679 of the Code.

“U.S. individual, partnership, and trust” means a U.S. natural person, partnership, or trust.

“Other U.S. person” means any U.S. entity that is not a partnership or trust.

Part 2 Question	Instructions for WPs and WTs
Does the applicant presently intend to assume primary chapters 3 and 4 withholding responsibility for indirect partners, beneficiaries, or owners	<p>A WP or WT may assume chapters 3 and 4 withholding responsibility for payments of U.S. source income made to certain indirect partners, beneficiaries, or owners described in section 9.03 of the WP or WT agreement.</p> <p>A WP or WT must assume primary chapters 3 and 4 withholding responsibility for payments of U.S. source income made to its direct partners, beneficiaries, or owners.</p>
If the applicant intends to enter into any joint account arrangements or agency agreements, enter the estimated number of each below	For each option that applies to the applicant, enter the estimated number of each. See sections 9.01 and 9.02 of the WP or WT agreement or sections 4.05 and 4.06 of the QI agreement for information on joint account treatment and agency option for certain partnerships and trusts.

Part 3 of Application

Part 3 only applies to QI applicants who are applying for or renewing their QDD status.

Table 9: Part 3 instructions

Part 3 Question	Instructions
Types of Transactions (for the previous calendar year, enter approximate value in \$, using notional values for derivatives for each type)	For further guidance, see Frequently Asked Questions on IRS.gov .
For the previous calendar year, approximate value of transactions by account holder type (i.e., the type of counterparty). Enter approximate value in \$ of transactions for each type of account holder, using notional values for derivatives (limited to transactions listed above)	For further guidance, see Frequently Asked Questions on IRS.gov .
Description of why the applicant is an eligible entity. Provide the following information: (1) whether the applicant is a dealer, bank, or wholly-owned (directly or indirectly) subsidiary of a bank, or foreign branch of a U.S. financial institution; (2) where the applicant is organized and operates; (3) the name and jurisdiction of the applicant's regulator; and (4) what potential section 871(m) transactions the applicant issues or anticipates issuing to customers and how the applicant hedges or anticipates hedging those transactions. (If additional space is required, you will be able to upload a file before you submit the application)	For further guidance, see Frequently Asked Questions on IRS.gov . Files can be uploaded in Part 4, if additional space is needed.
Description of how the Applicant will determine which transactions are part of its QDD business and how it will distinguish its QDD business. Applicant must also confirm that it has a system or procedures in place to test, track, and report the transactions associated with its QDD activities and provide a brief description of the system or procedures. (If additional space is required, you will be able to upload a file before you submit the application)	For further guidance, see Frequently Asked Questions on IRS.gov . Files can be uploaded in Part 4, if additional space is needed.

Part 4 of Application

All applicant types will complete each question in Part 4.

Table 10: Part 4 instructions

Part 4 Question	Instructions
Has the applicant or any related entity previously applied for QI/WP/WT status?	Select the appropriate response.
Is the Applicant compliant to date with its FATCA requirements?	<p>Select the appropriate response.</p> <p>For purposes of this question, an applicant is compliant with its FATCA requirements if it has obtained and maintained its status as a participating FFI, registered deemed-compliant FFI, registered deemed-compliant Model 1 IGA FFI or direct reporting NFFE. An FFI that agrees to be treated as a participating FFI or registered deemed-compliant FFI (e.g., a foreign central bank of issue or a foreign branch of a U.S. financial institution) may select "yes" if it qualifies for such status. If the applicant is not subject to any FATCA requirements (for example, a NFFE other than a direct reporting NFFE, or an FFI that is a retirement fund), select "yes."</p>
Is the applicant compliant to date with the anti-money laundering (AML)/Know Your Customer (KYC) requirements in its local jurisdiction?	<p>Select the appropriate response.</p> <p>For purposes of this question, an applicant is compliant with the anti-money laundering (AML)/know-your-customer (KYC) requirements in its jurisdiction if the regulator or other governmental authority or agency with oversight over the applicant's compliance with such AML/KYC procedures has not imposed a criminal or civil penalty or sanction on the applicant (or any branch or office thereof) due to the applicant's failure to properly identify account holders, partners, owners, or beneficiaries under the requirements of those procedures.</p>
Has the applicant or any related entity been in default of its QI agreement (or a prior QI agreement, or a prior QI agreement of a terminated QI) based on the events of default listed in section 11.04 of Rev. Proc. 2014-39 (or an updated version of the QI agreement provided in a subsequent revenue procedure) or its WP agreement or WT agreement (or a prior WP or WT agreement, or a prior WP or WT agreement of a terminated WP or WT) based on the events of default listed in section 10.05 of Rev. Proc. 2014-47 (or an updated version of the WP and WT agreement provided in a subsequent revenue procedure)?	<p>Select "Yes" if the applicant or a related entity has received a notice of default of its QI, WP, or WT agreement from the IRS. Otherwise, select "No."</p> <p>If yes, provide a description of the events of default of the QI, WP, or WT agreement and how they have been resolved. Files can be uploaded in Part 4, if additional space is needed.</p>

Part 5 of Application

All applicant types will complete each question in Part 5.

Table 11: Part 5 instructions

Part 5 Question	Instructions
By checking this box, I, _____, agree on behalf of the applicant that the applicant (including its branches, if any) will comply with its obligations under the QI, WP, or WT agreement (as applicable).	Check the box and enter the name of the individual signing the application on behalf of the applicant. The individual signing the application must have the authority to enter into the QI, WP, or WT agreement on behalf of the applicant (including its branches, if any).
By checking this box, I certify under penalties of perjury that, to the best of my knowledge and belief, the information submitted on this form and any attachments is accurate and complete. To the extent that estimates are provided in Parts II and III of this form, I certify that these estimates were made in good faith based on the best available data.	The individual signing the application on behalf of the applicant must check the box.

Chapter 7: Renew Agreement

Renewals of a QI, WP, or WT agreement are required periodically, and you will receive a notification when a renewal period has opened. If you had a QI, WP, or WT agreement in effect when you created your account, your entity status will be displayed as “approved”; however, you will still need to renew your agreement when a renewal is required.

The screenshot shows a user's Home Page with several sections:

- Home Page**
- Profile Information**
 - Legal Name of Entity: Entity 1
 - Entity Type: QI - QDD
 - Entity ID: 12345678
 - Entity Status: Approved
 - Agreement Effective Date: 7/25/2014
 - Responsible Officer: John Smith
 - Contact Person: Jane Salem
- Renewal of Agreement Information** (indicated by an orange arrow)
 - Renewal Due Date: 3/31/2017
 - Renewal Status: Due
 - Renewal Effective Date: 1/1/2017
- Message Board** (1 items, displaying all items)

Date/Time	Type	Title
01/01/2017 12:01 am	Action	Renewal of agreement open
- View History** (1 item, displaying all items)

Date/Time	Submission Type	Status
07/08/2017 8:29 am	Application for QI, WP, or WT status	Approved
- Activity Center**
 - [Renew agreement](#) (indicated by an orange arrow)
 - [Branch information](#)

Figure 9: Renew agreement

Your renewal due date, a **Renew agreement** link and other renewal of agreement information will appear on your home page during the renewal open period.

When completing the renewal of agreement, many of your application responses will be populated and you will be asked to either update your responses or confirm that your responses are still accurate. In addition, you will be asked whether there has been a change in the legal name of the entity and whether the entity is compliant with all applicable withholding and reporting requirements, including the filing of Forms 945, 1042, 1042-S, 1099, and 8966, to the extent required for all calendar years for which the due date has passed.

You may upload supporting documentation for your renewal. For additional information on how to upload files see [File Upload Chapter](#).

Once the renewal of agreement is submitted, a notification will be sent to the message board and emailed to responsible officer, contact person, and any individuals with a power of attorney. After submitting, you may edit your renewal of agreement or withdraw it before it is approved. See the [Edit](#) or [Withdraw Application or Renewal of Agreement](#) section to learn more.

Chapter 8: Certification

You are required to certify your documentation, withholding procedures, reporting procedures, and compliance with your QI, WP, or WT agreement during a certification period. All entities with an entity status of approved, terminated voluntary or terminated – by IRS must provide a certification (except as outlined in relevant guidance).

During a certification period, entities can:

- Submit a QI, WP, or WT certification
- Submit a QI, WP, or WT certification with an application for a waiver of periodic review requirements
- Apply to create a consolidated compliance group (CCG)
- Request to update a CCG
- Request to terminate CCG
- Submit a final certification during the open period

Home Page

Profile Information

Legal Name of Entity ⓘ Entity 1
 Entity Type ⓘ QI - QDD
 Entity ID ⓘ 12345678
 Entity Status ⓘ Approved
 Agreement Effective Date ⓘ 7/25/2014
 Responsible Officer ⓘ John Smith
 Contact Person ⓘ Jane Salem

Certification Information ←

Certification Due Date 3/31/2017
 Certification Status Due

Message Board 1 items, displaying all items

Date/Time	Type	Title
01/01/2017 12:01 am	Action	Certification open

View History 1 item, displaying all items

Date/Time	Submission Type	Status
07/08/2017 8:29 am	Application for QI, WP, or WT status	Approved

Activity Center

- [QI, WP, or WT certification](#) ←
- [Apply to create a consolidated compliance group \(CCG\)](#) ←
- [Request to update CCG](#) ←
- [Request to terminate CCG](#) ←
- [Manage contact information](#)
- [Update account information](#)
- [Notice of termination](#)
- [Branch information](#)
- [PAI agreement information](#)
- [EIN information](#)

Figure 10: Certification related links

Certification Instructions

Entities are required to answer questions based on their type. Only those questions associated with your entity type will be displayed. Terminated entities are also required to submit final certification.

Use the figures below to view the certification instructions based on your entity type.

The screenshot shows the IRS website interface for the Qualified Intermediary, Withholding Foreign Partnership, Withholding Foreign Trust System. The page title is "Qualified Intermediary, Withholding Foreign Partnership, Withholding Foreign Trust System" and includes navigation links for home, help, switch account, security profile, and logout. The main content area is titled "Instructions for QI Certification" and contains the following text:

The following reflect the information and certifications required in Appendix 1 of the QI agreement. QIs must provide the information and certifications as applicable to their QI status and activities. All questions in the certification marked with an asterisk (*) require an answer. For complete information on navigating the QI/WP/WT certification consult the [QI/WP/WT User Guide](#).

Completing the QI Certification

General Instructions: Before starting Part 1 of the Certification all QIs must identify the Calendar Year Reviewed for its periodic review. The answer to this question will be used to populate question A.3. of Part 4 ("Periodic Review: QI Factual Information"). The answer to this question cannot be modified.

The following Parts must be completed by the specified QIs:

Part 1 (General Information): All QIs.

Part 2 (Certificate of Internal Controls and General Information): All QIs.

Part 3 (Waiver of Periodic Review): QIs eligible to apply for a waiver of the periodic review requirement (as described in section 10.07 of the QI Agreement) and who wish to apply for such waiver. To be eligible to apply for a waiver a QI must meet the following requirements:

- (1) QI must be an FFI that is not also acting as a QDD;
- (2) QI cannot be part of a consolidated compliance program;
- (3) For each calendar year covered by the certification period, the reportable amounts received by QI cannot exceed \$5 million;
- (4) QI must have timely filed its Forms 1042, 1042-S, 945, 1099, and 8966 (as required for chapter 4 purposes or the reporting required under an applicable Model 1 IGA), as applicable, for all calendar years covered by the certification period;
- (5) QI must have made all periodic certifications and reviews required in Parts 1 and 2 as well as all certifications required pursuant to QI's FATCA requirements as a participating FFI, registered deemed-compliant FFI, or registered deemed-compliant Model 1 IGA FFI; and
- (6) QI must have made the certification of effective internal controls described in Part 2-A.

If QI's request for a waiver of the periodic review requirement is approved, the IRS will notify QI. If QI requests a waiver but such request is not approved, QI will be granted a six month extension from the date of denial of the waiver to complete the periodic review. Such extension will not be granted if QI has made the request for waiver in bad faith.

Part 4-A (Periodic Review of Factual Information - General Information): All QIs that have not applied for or have not been approved for a waiver.

Part 4-B through F (Periodic Review of Factual Information): All QIs, excluding QIs that are only acting as QDDs or for accounts receiving substitute interest payments (see Part 6) and that have no other QI activities, and have not applied for or have not been approved for a waiver.

Part 5 (Qualified Derivative Dealers): All QIs that are acting as QDDs, Part 5 will display if required.

Part 6 (Substitute Interest): All QIs that have assumed primary withholding responsibility for payments of substitute interest (as described in section 3.03(A) of the QI Agreement).

A Compliance QI may complete Parts 1 and 2 for the QI members of its consolidated compliance group by providing aggregate information (where applicable). However, the factual information provided in Parts 4 through 6 must be completed separately for each QI member in the consolidated compliance group.

At the bottom of the page, there are two buttons: "Cancel" and "Next".

Figure 11: Instructions for QI certification

Instructions for WP Certification

The following reflect the questions contained in the Appendix to the WP agreement. WPs must provide the information and certifications described in this Appendix as applicable to their WP status and activities. All questions in the certification marked with an asterisk (*) require an answer. For complete information on navigating the QI/WP/WT certification consult the [QI/WP/WT User Guide](#).

Completing the WP Certification

The following Parts must be completed by the specified WPs:

Part 1: All WPs.

Part 2: All WPs.

Part 3: WPs eligible pursuant to section 8.07 of the WP Agreement to apply for a waiver of the periodic review requirement (as described in section 8.07 of the WP Agreement) and who wish to apply for such a waiver. To be eligible to apply for a waiver a QI must meet the following requirements:

- (1) WP must be an FFI;
- (2) WP cannot be part of a consolidated compliance program;
- (3) For each calendar year covered by the certification period, the reportable amounts received by WP cannot exceed \$1 million;
- (4) WP must have timely filed its Forms 1042, 1042-S, and 8966 (or the reporting required under an applicable IGA), 1065, and Schedule K-1, as applicable, for all years (fiscal or calendar) in the certification period;
- (5) WP must have made all periodic certifications and reviews required by sections 8.02 and 8.03 of this Agreement for each certification period, as well as any certifications required pursuant to WP's FATCA requirements as a participating FFI or registered deemed-compliant FFI; and
- (6) WP must make the certification of effective internal controls described in Part II.A of the Appendix to this Agreement for the certification period for which WP is applying for a waiver of the periodic review.

If WP's request for a waiver of the periodic review requirement is approved, the IRS will notify WP. If WP requests a waiver but such request is not approved, WP will be granted a six month extension from the date of denial of the waiver to complete the periodic review under sections 8.04 and 8.05 of this Agreement. Such extension will not be granted if WP has made the request for waiver in bad faith.

Part 4.A-G: All WPs that have not applied for or have not been approved for a waiver.

A Compliance Entity may complete Parts 1 and 2 for all WPs in its consolidated compliance program by providing aggregate information (where applicable). However, Part 4 must be completed separately for each WP. If a sponsoring entity of a consolidated compliance program is completing this form, "WP" when used in Parts 1 and 2 means each WP that is a member of the consolidated compliance program

Figure 12: Instructions for WP certification

Instructions for WT Certification

The following reflect the questions contained in the Appendix to the WT agreement. WTs must provide the information and certifications described in this Appendix as applicable to their WT status and activities. All questions in the certification marked with an asterisk (*) require an answer. For complete information on navigating the QI/WP/WT certification consult the [QI/WP/WT User Guide](#)

Completing the WT Certification

The following Parts must be completed by the specified WTs:

Part 1: All WTs.

Part 2: All WTs.

Part 3: WTs eligible pursuant to section 8.07 of the WT Agreement to apply for a waiver of the periodic review requirement (as described in section 8.07 of the WT Agreement) and who wish to apply for such a waiver. To be eligible to apply for a waiver a QI must meet the following requirements:

- (1) WT must be an FFI;
- (2) For each calendar year covered by the certification period, the reportable amounts received by WT cannot exceed \$1 million;
- (3) WT must have timely filed its Forms 1042, 1042-S, and 8966 (or the reporting required under an applicable IGA), and 3520-A, as applicable, for all years (fiscal or calendar) in the certification period;
- (4) WT must have made all periodic certifications and reviews required by sections 8.02 and 8.03 of this Agreement for each certification period, as well as any certifications required pursuant to WT's FATCA requirements as a participating FFI or registered deemed-compliant FFI; and
- (5) WT must make the certification of effective internal controls described in Part II.A of the Appendix to this Agreement for the certification period for which WT is applying for a waiver of the periodic review.

If WT's request for a waiver of the periodic review requirement is approved, the IRS will notify WT. If WT requests a waiver but such request is not approved, WT will be granted a six month extension from the date of denial of the waiver to complete the periodic review under sections 8.04 and 8.05 of this Agreement. Such extension will not be granted if WT has made the request for waiver in bad faith.

Part 4.A-G: All WTs that have not applied for or have not been approved for a waiver.

Figure 13: Instructions for WT certification

Submitting a Certification

QIs, WPs and WTs will receive an email notification and a message board message when a certification open period begins.

You can find certification requirements in [Revenue Procedure 2017-15](#) and [Revenue Procedure 2017-21](#). The full question sets are available within the appendices of the Revenue Procedures. Entities with an entity status of *terminated – voluntary* or *terminated – by IRS* have six months from the date of termination to complete their certification. Your home page displays your current certification status with your certification due date.

To complete your certification or apply for a waiver, select the **QI, WP, or WT certification** link on the home page's activity center. General certification instructions will appear. Follow the instructions. Complete all the required sections. Questions for applying for a waiver are contained within the certification. A CCG member may, but is not required to, complete applicable parts of their certification, unless the compliance QI/WP or WP Compliance (only) Entity began the certification. The compliance QI/WP or WP compliance (only) entity completes the entire certification for itself and for all the CCG members, if applicable.

See [Certification of a CCG](#) for more information on CCG certification.

Always use the activity center to update private arrangement intermediary (PAI) information. PAI information within the certification's Part 1 – General Information will be used for the specific certification which you are completing; it will not be permanently associated with your QI account. [Activity Center Chapter](#) has more information on how to update your PAI agreement.

Within the certification, where an extra text box is given, use it to provide additional information on your response. You may also upload information or supporting documentation, including details related to material failures, events of default or changes in circumstance. See [File Upload Chapter](#) for more information on how to upload files.

The table below outlines commonly uploaded files when completing a certification.

Table 12: Common certification file uploads

Type of file	Description/ Instructions
Form 872 - Consent to Extend the Time to Assess Tax	An entity must submit a Form 872, Consent to Extend the Time to Assess Tax, to satisfy the 15-month requirement related to the periodic review for the certification period when the IRS requests it.
Form 2848 – Power of Attorney and Declaration of Representative	Entities may use Form 2848, Power of Attorney and Declaration of Representative, to authorize an individual to represent itself before the IRS. The individual it authorizes must be a person eligible to practice before the IRS.
Organizational chart (CCG)	Submit an organizational chart that displays the relationship amongst all QIs (ownership) or WPs (sponsor vs. sponsored entities or other relationship) in a CCG, or any other relevant relationships between entities.
Periodic review report	Review results must be prepared in a written report addressed to the responsible officer of the entity (with a certified translation into English if needed) when requested. The report must describe the scope of the review and the actions performed to satisfy each requirement of the review.
Proposed sample plan	All CCGs must upload the proposed sample plan. Additionally, any entity looking to deviate from the safe harbor sampling methodology outlined in Appendix II of Rev. Proc 2017-15 may upload a sample plan. It is not necessary for entities planning to use the safe harbor method to upload a sample plan.
Remediation plan	An entity must submit a plan to perform the remediation of systemic or significant compliance failures facing the entity when the IRS requests it. The plan typically includes options to address these compliance failures, priorities for performing the remediation, and steps taken to prevent similar failures in the future.

If you do not complete the certification in one session, when you return, the system will ask if you wish to begin where left off. After completing all required parts, submit the certification for the IRS to review. After submitting a certification, entities can edit the certification before the due date unless it is in approved or under review.

Submitting a Final Certification -Terminated Entities

If an entity terminates itself, or is terminated by the IRS, they are required to submit a final certification. Upon termination, an entity will have six months to complete their final certification.

Entities can submit a final certification from their home page when the following conditions are met:

- The entity status is Terminated – Voluntary or Terminated – By IRS
- The terminated entity’s latest periodic certification has been accepted
- The terminated entity has not already submitted a final certification

After submitting a final certification, entities can edit the final certification.

For more information on terminating an agreement, see [Activity Center Chapter](#).

Consolidated Compliance Groups

A CCG is a group of member entities under common ownership (QI) or that share the same Chapter 4 sponsoring entity (WP), unless otherwise approved, with a compliance QI/WP or WP compliance (only) entity responsible for acting on behalf of CCG member entities for a specific certification period. Compliance QI/WPs with an agreement with the IRS may create CCGs; they must certify their own accounts in addition to their member accounts. WP compliance only entities may also create a CCG, but they can certify only on behalf of their members.

Entities can submit a request to create a CCG by becoming a compliance QI/WP or WP compliance (only) entity. Additional options to update a CCG and terminate a CCG become available upon arrival. If you submit any type of request, you cannot submit another until the IRS either approves or rejects your pending request. You may upload supporting documentation for your application to create or update a CCG. [File Upload Chapter](#) has more information on how to upload files.

Apply to Create a CCG

Select the **Apply to create a consolidate compliance group (CCG)** option on the home page's activity center to apply to create a CCG. Complete all the required fields. Upload the supporting documentation. After uploading the supporting documents click **Submit**. Your application will be sent to the IRS for processing and a confirmation screen will appear.

Request to Update a CCG

To update a CCG, select the **Request to update CCG** option on the home page's activity center. Complete all required fields with updates you would like to make to your CCG (i.e. add a member, remove a member, or other information to update your CCG application). Follow the instructions to determine and upload applicable supporting documentation for your request. After uploading supporting documents click **Submit**. Your request will be sent to the IRS for processing and a confirmation screen will appear.

Request to Terminate a CCG

Select the **Request to terminate CCG** link on the home page's activity center to terminate a CCG. Answer the required questions to validate you would like to terminate your CCG. Explain your reason for terminating your CCG. After completing the required fields click **Submit**. Your request will be sent to the IRS for processing and a confirmation screen will appear.

Certification of a CCG

A compliance QI/WP or WP compliance (only) entity begins the CCG's certification by selecting the **QI or WP certification** link on their home page within the activity center.

Once the entity begins a certification, CCG members **cannot** add any certification information into the system. CCG member(s) will receive a pop-up message if attempting to edit the certification after the compliance QI/WP or WP Compliance (only) Entity has begun the certification. A compliance QI/WP or WP compliance (only) entity will complete the certification for all CCG members. The entity can view the status of the member certification information in the consolidated compliance group member's table. The table will indicate member certification completion status as: *Not Started*, *Started*, and *Complete*.

The compliance QI/WP or WP compliance (only) entity can complete a member's certification by selecting the "View/Edit Certification" link in the consolidated compliance group members table of the certification. The member's certification status must show *complete* for all members before the compliance QI/WP or WP compliance (only) entity can proceed. For more information see [submitting a certification](#).

Chapter 9: Edit and Withdraw

Edit Application, Renewal or Certification

The edit options available on the home page vary based on status settings. The information below provides an explanation of the different edit options.

To edit before submitting your application, renewal of agreement, or certification:

Select the option, from the home page activity center, to **Apply for QI, WP, or WT status, Renew agreement, or QI, WP, or WT certification.**

To edit after submitting your application, renewal of agreement, or certification:

Select the option, from the home page activity center, to **Edit application, Edit renewal of agreement, or Edit certification, Edit final certification.** Be sure to sign and submit the application, renewal, or certification after editing.

Withdraw Application or Renewal of Agreement

You may withdraw a submitted application or renewal of agreement before it is approved. The option to **Withdraw application** or **Withdraw renewal of agreement** will display on the home page's activity center after submission and before approval.

The screenshot shows a user interface with two main sections: 'Application Information' and 'Activity Center'.
1. **Application Information**: Shows 'Application Status' with a question mark icon and the status 'Submitted'.
2. **view history**: A table with two columns: 'Date/Time' and 'Submission Type'. It contains one entry: '07/08/2017 8:29 am' for 'Application for QI, WP, or WT status'.
3. **Activity Center**: A list of links: 'Edit application', 'Withdraw application' (highlighted with an orange arrow), and 'Manage contact information'. There is also a 'Submission history' link.

Figure 14: Withdraw application link

Chapter 10: Activity Center

Contact Information

You can enter or update contact information via the home page activity center **Manage contact information** option. Users authorized to access your account must have their information listed here. Each account may have up to four authorized users:

Users 1 & 2 (required) – Responsible officer and contact person

- It is recommended that the responsible officer and contact person be two different individuals.
- Be sure to keep all contact information current and update it promptly as roles change.
- The responsible officer and contact person manage information for individuals with power of attorney. This includes editing contact information and adding or revoking account access.

Users 3 & 4 (optional) – Individuals with power of attorney

- The responsible officer and contact person manage information for individuals with power of attorney. An individual with power of attorney should communicate changes to their contact information to the responsible officer or contact person.

Note: If you update the first name, last name, or email address associated with your role, your information will no longer match your login information and you will receive a warning message. If you choose to proceed with the updates, you will be automatically logged out of the system and will no longer have access to the account. To avoid being locked out of the account or to regain access you will need to create a new authorized user login which matches the information updated in the Manage Contact Information page. For more information see [Reregister](#) section.

Manage Contact Information					
Role	Name	Telephone	Email Address	Address	
Responsible officer	John Smith	+111 111 1111 ext 123	johnsmith@somedomain.com	1 Anywhere Road, Suite 100, City, State/Province/Region ZIP/Postal	
Contact person	Jane Salem	+111 111 1111 ext 123	jsalem@somedomain.com	10 Somewhere Drive, City, State/Province/Region, ZIP/Postal	
Power of attorney	add new power of attorney				

Figure 15: Manage contact information page

Account Information

You can enter or update contact information via the home page activity center **Update account information** option. The following information may be updated at any time.

- Address
- FATCA ID
- GIIN
- Legal name of applicant
- Existing EIN (an EIN other than your QI-EIN, WP-EIN, or WT-EIN)
- Chapter 4 eligibility
- Agreement events of default information

Branch Information

To keep your account up to date with the most accurate information, always use the activity center to update branch information. You can enter or update contact information via the home page activity center **Branch information** option. Users can use this link to add, edit and delete branch information.

PAI Agreement Information

To keep your account up to date with the most accurate information, always use the activity center to update PAI information. You can enter or update contact information via the home page activity center **PAI agreement information** option. Users can add and delete PAI agreement information. To edit PAI agreement information, delete and add the PAI agreement again.

View Employer Identification Number (EIN)

Depending on your status, you may view your EIN by selecting the **EIN information** link on the home page's activity center.

The screenshot displays a user interface with several sections:

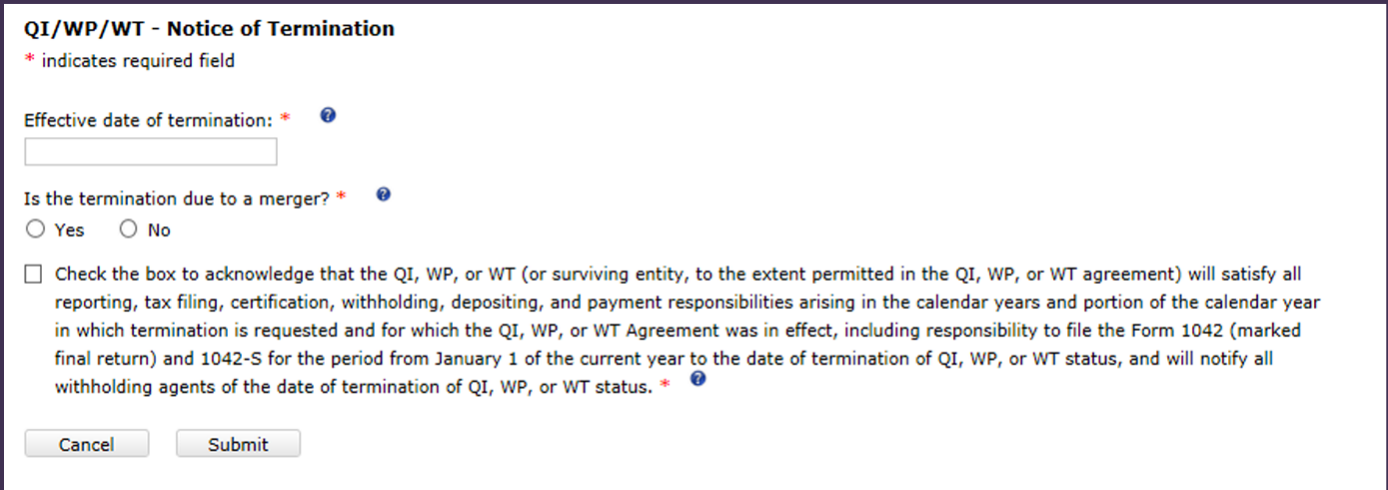
- Entity Information:** Entity Status (Approved), Agreement Effective Date (7/25/2017), Responsible Officer (John Smith), and Contact Person (Jane Salem).
- View History:** A table with columns for Date/Time, Submission Type, and Status. It shows one entry: 07/08/2017 8:29 am, Application for QI, WP, or WT status, Approved.
- Activity Center:** A list of links including Manage contact information, Update account information, Notice of termination, Branch information, PAI agreement information, and EIN information. An orange arrow points to the 'EIN information' link.

Date/Time	Submission Type	Status
07/08/2017 8:29 am	Application for QI, WP, or WT status	Approved

Figure 16: EIN information link

Terminate Agreement

A QI, WP, or WT may terminate an approved agreement by selecting **Notice of termination** on the home page's activity center. To submit a notice of termination, you will need to provide some basic information, including the termination's effective date. The termination effective date must be 60 calendar days or less from the current date.



QI/WP/WT - Notice of Termination
* indicates required field

Effective date of termination: * ⓘ

Is the termination due to a merger? * ⓘ
 Yes No

Check the box to acknowledge that the QI, WP, or WT (or surviving entity, to the extent permitted in the QI, WP, or WT agreement) will satisfy all reporting, tax filing, certification, withholding, depositing, and payment responsibilities arising in the calendar years and portion of the calendar year in which termination is requested and for which the QI, WP, or WT Agreement was in effect, including responsibility to file the Form 1042 (marked final return) and 1042-S for the period from January 1 of the current year to the date of termination of QI, WP, or WT status, and will notify all withholding agents of the date of termination of QI, WP, or WT status. * ⓘ

Figure 17: Notice of termination

Your request to terminate the agreement will be confirmed via a message board message and email notification. An additional message and email notification will be sent on the termination's effective date.

You cannot withdraw or edit a notice of termination after its submission.

After the agreement is terminated, you will need to complete a final certification within 6 months from the date of termination. You may continue to access your account with limited account options. If you need to reinstate your agreement you will need to contact the IRS.

Chapter 11: Appendices

Appendix A – Glossary of Terms

Table 13: Glossary of terms

Term	Definition
Compliance Request	A compliance request is a submission made by an entity within which they request a consolidated compliance group be established (for which they intend to act as a WP Compliance (only) Entity or Compliance QI/WP) by the IRS.
Compliance Qualified Intermediary/Withholding Foreign Partnership (QI/WP)	A compliance qualified intermediary/withholding foreign partnership (QI/WP) is an entity with an agreement who is acting on behalf of a group of entities who have been established in a consolidated compliance group for purpose of completing a QI/WP certification.
Consolidated Compliance Group (CCG)	A consolidated compliance group (CCG) is a set of member entities who are associated together within a group (a CCG) and are represented by another entity (WP Compliance (only) Entity or Compliance QI/WP) responsible to complete a certification on behalf of the member entities.
Consolidated Compliance Group (CCG) Member	A consolidated compliance group (CCG) member is an entity within a CCG.
Contact Person	The contact person is an individual authorized to correspond with the IRS regarding the QI, WP, or WT application and receive QI/WP/WT-related information from the IRS regarding the entity. The contact person must be an individual but does not need to be an employee of the applicant.
Employer Identification Number (EIN)	An employer identification number (EIN) is a number used by the IRS to identify a business entity. It is also known as a Federal Tax Identification Number.
Entity ID	An entity ID is an identification number issued when you create an account in the system.
Foreign Accounts Tax Compliance Act (FATCA) ID	A FATCA ID is an alphanumeric identification used by an entity for purposes of establishing and accessing an online FATCA registration with the IRS.
Global Intermediary Identification Number (GIIN)	A global intermediary identification number (GIIN) is a 19-character identification number assigned by the FATCA online registration system to an approved entity or branch. The GIIN may be used by such entity to identify itself to withholding agents and tax administrations for FATCA reporting. For further information on the composition of the GIIN, see Frequently Asked Questions on IRS.gov .
Power of Attorney (POA)	An individual with power of attorney (POA) is a representative authorized to receive and inspect confidential tax information and to perform acts that the QI, WP, or WT can perform with respect to the tax matters described on the Form 2848 .
Private Arrangement Intermediary (PAI)	A private arrangement intermediary (PAI) is an intermediary that is a certified deemed-compliant FFI (other than a registered deemed-compliant Model 1 IGA FFI) that enters into an agreement with a QI that is an FFI (except when the QI is acting as a QDD) to perform the obligations of the QI under the QI agreement, as described in section 4 of the QI agreement.
Qualified Intermediary (QI)	A qualified intermediary (QI) is a person, described in §1.1441-1(e)(5)(ii), that has in effect an agreement with the IRS to be treated as a qualified intermediary and acts as a qualified intermediary.

Term	Definition
Responsible Officer (RO)	A responsible officer (RO) is an officer of the QI, WP, or WT with sufficient authority to fulfill the duties of a responsible officer as described in the QI, WP, or WT agreement, including the requirements to periodically certify and to respond to requests by the IRS for additional information to review the QI's, WP's, or WT's compliance. The RO may, but is not required to, be the same RO for purposes of the QI's, WP's, or WT's compliance with its FATCA requirements (if applicable).
Withholding Foreign Partnership (WP)	A withholding foreign partnership (WP) is a partnership, described in §1.1441-5(c)(2), that has in effect a withholding agreement with the IRS to be treated as a withholding foreign partnership.
Withholding Foreign Partnership (WP) Compliance (Only) Entity	A withholding foreign partnership (WP) Compliance (only) Entity is an entity with no WP agreement who is acting on behalf of a group of entities established in a consolidated compliance group to complete a WP certification.
Withholding Foreign Trust (WT)	A withholding foreign trust (WT) is a trust, described in §1.1441-5(e)(5)(v), that has in effect a withholding agreement with the IRS to be treated as a withholding foreign trust.

Appendix B – Help & Additional Resources

Help Page

Each page in the system has a **help** link. Select it to view the help page.

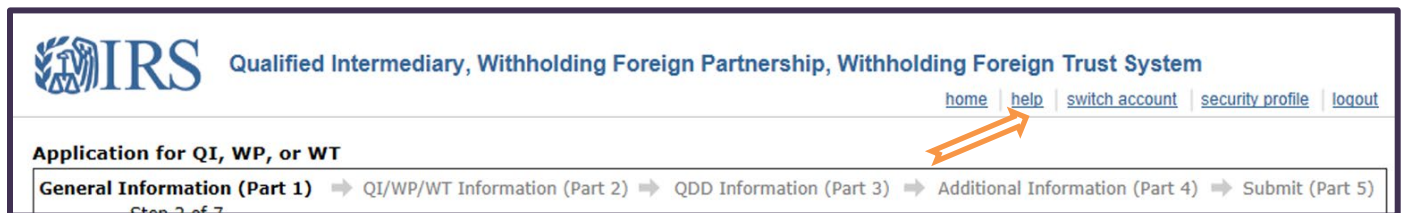


Figure 18: Help link

Help page links:

- [QI/WP/WT System Statuses](#)
Listing of entity, renewal and application statuses, including a brief description of each.
- [System Support](#)
System support for the online QI/WP/WT system includes help with error messages and other technical system issues. This includes information on how to contact the Internal Revenue Service with system questions.

Additional Resources

Users can [subscribe to QI, WP, and WT news](#) for updates on the latest IRS news, guidance, regulations and other information related to QIs, WPs, and WTs.

Appendix C – Revision History

Table 14: User Guide Change Records

Description of Change	Publication Date
User Guide Issued	12/2016
User Guide Updated	4/2018
User Guide Updated	9/2019
User Guide Updated	5/2020
User Guide Updated	9/2020
User Guide Update – Microsoft Edge	6/2021

Note: Please see the [Product Catalog](#) to search for previous versions of this User Guide.