



CARRIER PACKAGE

CORPORATE DOCUMENTATION



CBSA CERTIFICATE



*L'Agence des services frontaliers du
Canada est heureuse de confirmer que*

Groupe TYT Inc.

*Participe au Programme d'autocotisation des
douanes depuis 23 Janvier 2014*

Gestionnaire, Unité PAD/EXPRES transporteurs
Agence des services frontaliers du Canada
Direction des programmes avant l'arrivée à la frontière

23 Janvier 2014



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Canada



INSURANCE CERTIFICATE

BURROWES

courtiers d'assurances

SHIPPERS - LOAD BROKERS - CARRIERS

We hereby confirm that Echelon Assurance has issued a policy in favour of the following insured :

NAME AND ADDRESS OF INSURED

Groupe TYT Inc.

675, Boul. Lemire Ouest

Drummondville Quebec J2B 8A9

Policy Number : QLH216015534

POLICY PERIOD (Y/M/D) : 2023-05-06 to 2024-05-06

COVERAGES

AMOUNTS *

* ALL AMOUNTS MENTIONED ARE IN CANADIAN CURRENCY

QUEBEC AUTOMOBILE INSURANCE POLICY (Q.P.F. No 1) -

OWNER'S FORM

SECTION A - CIVIL LIABILITY

\$ 10 000 000.

SECTION B - LOSS OF DAMAGE TO INSURED VEHICLES

SUBSECTION 1 - ALL PERILS

INCLUDED

QEF 27 Civil liability resulting from damage caused to vehicles of which named insured is not owner (including vehicles provided by an employer) (Section A)

Maximum amount per occurrence: \$ 200 000.

Deductible Section B - Damage caused to insured vehicle, Subsection 1 - All perils: \$ 50 000.

Type of vehicles: Tractors, trailers and semi-trailers

QEF 27 Civil liability resulting from damage caused to vehicles of which named insured is not owner (including vehicles provided by an employer) (Section A)

Maximum amount per occurrence: \$ 75 000.

Deductible Section B - Damage caused to insured vehicle, Subsection 1 - All perils: \$ 1 000.

Type of vehicles: Commercial vehicles -4500 kg & Private passenger cars

COMMERCIAL GENERAL LIABILITY

\$ 10 000 000.

Aggregate Limits

Products - Completed Operations Aggregate Limit: \$ 10 000 000.

Deductible: \$ 50 000.

TRUCKMAN'S LIABILITY (CARGO):

\$ 700 000.

CONTINGENT MOTOR TRUCK CARGO LIABILITY:

\$ 500 000.

SPECIAL CONDITIONS

The above mentioned coverages are subject to the clauses, conditions and exclusions of the policy.

If you wish to obtain a certificate of insurance confirming that the above coverage is still valid and continuous and that the said policy issued by Echelon Assurance has not been cancelled, please contact our office.

William E. Burrowes Inc.

Amélie Archambault

Amélie Archambault

450-655-6751 #231 or 800-939-7757

Fax: 450-655-6308

archambault.amelie@burrowes.ca

2023-04-19

[AA]

1570, boul. de Montarville
Boucherville, Québec J4B 5Y3
Fax: (450) 655-6308





FAST EXPRES CERTIFICATE



FAST **EXPRES**

Expéditions rapides et sécuritaires

C'est avec plaisir que je confirme par la présente
que l'entreprise

► ► **Groupe TYT Inc.**

participe au programme **EXPRES** depuis

► ► **23 Janvier 2014**

et joue ainsi un rôle essentiel pour protéger la frontière
canado-américaine et faciliter les échanges légitimes.

Gestionnaire, Unité PAD/EXPRES transporteurs
Agence des services frontaliers du Canada
Direction des programmes avant l'arrivée à la frontière



Agence des services
frontaliers du Canada

Canada Border
Services Agency



U.S. Customs and
Border Protection

GROUPE
TYT
ON SE CHARGE DE TOUT



CNESST VALIDATION



December 21, 2022

Madame Marilou Fortier
Groupe TYT inc.
675, boulevard Lemire Ouest
Service suburbain 106
Drummondville (Québec) J2B 8A9

Direction régionale de la Mauricie
et du Centre-du-Québec
Bureau 200
1055, boulevard des Forges
Trois-Rivières (Québec) G8Z 4J9
Tel.: 819 372-3434
or 1 800 267-7810
Fax: 866 331-5886

Québec enterprise number (NEQ): 1167259671

**Subject: Reply to a request for confirmation of
compliance – Occupational health and safety**

Madam,

Further to your request, based on the information provided to us and after reviewing the file, we hereby confirm that, as at December 21, 2022, your enterprise is **in compliance** in respect of the following obligations to the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST):

- filing a statement of insurable wages paid;
- transmitting remittance slips in accordance with the prescribed terms and conditions;
- making periodic payments in accordance with prescribed terms and conditions;
- paying an assessment that is due or complying with a payment agreement, in the event that an assessment be due.

Please note that this letter does not release the employer who retains the services of a contractor from its obligation to pay the occupational health and safety assessment due by the contractor, pursuant to section 316 of the *Act respecting industrial accidents and occupational diseases*. Only a certificate of compliance, requested at the end of the work, is valid in that regard.

Please feel free to contact an information officer at 1 844 838-0808 should you require further information in this matter.

Sincerely,

Direction de la cotisation des employeurs





FMCSA CERTIFICATION



U.S. Department of Transportation
Federal Motor Carrier Safety Administration

1200 New Jersey Ave., S.E.
Washington, DC 20590

SERVICE DATE

May 14, 2019

DECISION

MC-192959

LES TRANSPORTS YVON TURCOTTE LTEE

D/B/A TYT GROUP
DRUMMONDVILLE, QC

REENTITLED

GROUPE TYT INC.
D/B/A TYT GROUP

On May 8, 2019, applicant filed a request to have the Federal Motor Carrier Safety Administration's records changed to reflect a name change.

It is ordered:

The Federal Motor Carrier Safety Administration's records are amended to reflect the carrier's name as GROUPE TYT INC., D/B/A TYT GROUP.

Within 30 days after this decision is served, the applicant must establish that it is in full compliance with the statute and the insurance regulations by having amended filings on prescribed FMCSA forms (BMC91 or 91X or 82 for bodily injury and property damage liability, BMC 34 or 83 for cargo liability, or a BMC 84 or 85 for broker security and BOC-3 for designation of agents upon whom process may be served) submitted on its behalf. Copies of Form MCS-90 or other "certificates of insurance" are not acceptable evidence of insurance compliance. Insurance and BOC-3 filings should be sent to Federal Motor Carrier Safety Administration, 1200 New Jersey Ave., S.E., Washington, DC 20590.

The applicant is notified that failure to comply with the terms of this decision shall result in revocation of its operating rights registration, effective 30 days from the service date of this decision.

To verify that the applicant is in full compliance, call (202)358-7000 or visit our web site at: <http://li-public.fmcsa.dot.gov>. Any other questions regarding the action taken should be directed to (202)366-9805.

Decided: May 9, 2019

By the Federal Motor Carrier Safety Administration

Jeffrey L. Secrist, Chief
Information Technology Operations Division
NC/A





HAZMAT FMSCA CERTIFICATION

UNITED STATES OF AMERICA
DEPARTMENT OF TRANSPORTATION
PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION



**HAZARDOUS MATERIALS
CERTIFICATE OF REGISTRATION
FOR REGISTRATION YEAR(S) 2020-2023**

Registrant: GROUPE TYT INC.
ATTN: Marco Girardin
675 BOUL LEMIRE OUEST
DRUMMONDVILLE, QC J2B 8A9

This certifies that the registrant is registered with the U.S. Department of Transportation as required by 49 CFR Part 107, Subpart G.

This certificate is issued under the authority of 49 U.S.C. 5108. It is unlawful to alter or falsify this document.

Reg. No: 052720550158CE Effective: July 1, 2020 Expires: June 30, 2023
HM Company ID: 36633

Record Keeping Requirements for the Registration Program

The following must be maintained at the principal place of business for a period of three years from the date of issuance of this Certificate of Registration:

- (1) A copy of the registration statement filed with PHMSA; and
- (2) This Certificate of Registration

Each person subject to the registration requirement must furnish that person's Certificate of Registration (or a copy) and all other records and information pertaining to the information contained in the registration statement to an authorized representative or special agent of the U. S. Department of Transportation upon request.

Each motor carrier (private or for-hire) and each vessel operator subject to the registration requirement must keep a copy of the current Certificate of Registration or another document bearing the registration number identified as the "U.S. DOT Hazmat Reg. No." in each truck and truck tractor or vessel (trailers and semi-trailers not included) used to transport hazardous materials subject to the registration requirement. The Certificate of Registration or document bearing the registration number must be made available, upon request, to enforcement personnel.

For information, contact the Hazardous Materials Registration Manager, PHH-52, Pipeline and Hazardous Materials Safety Administration, U.S. Department of Transportation, 1200 New Jersey Avenue, SE, Washington, DC 20590, telephone (202) 366-4109.



RIN CERTIFICATION

Nom : GROUPE TYT INC.

NEQ : 1167259671

Raison sociale : Sans objet

Adresse d'affaires : 675, boul. Lemire O
Drummondville (Québec) J2B 8A9

NIR : R-053734-1

Le NIR correspond au numéro de Code canadien de la sécurité

Titre : Propriétaire et exploitant de véhicules lourds

Catégorie de transport : Marchandises

Date d'inscription au registre : 2012-02-27 09:22

Date prochaine mise à jour : 2024-02-27

Cote de sécurité : Satisfaisant - Non audité

Droit de mettre en circulation (Propriétaire) : Oui

Droit d'exploiter (Exploitant) : Oui

Vous pouvez en tout temps consulter le Registre des propriétaires et des exploitants de véhicules lourds
au www.ctg.gouv.qc.ca ou nous contacter au 514 873-6424 pour la région de Montréal
et au 1 888 461-2433 pour ailleurs.

US CUSTOMS BOND



DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

CUSTOMS BOND

19 CFR Part 113

OMB No. 1551-0046 Exp. 03/31/2014

CBP
Use
Only

BOND NUMBER (Assigned by CBP)

9912DD262

Bondor File Code: 851

Surety Reference Number: 94020112946

In order to secure payment of any duty, tax or charge and compliance with law or regulation as a result of activity covered by any condition referenced below, we, the below named principal(s) and surety(ies), bind ourselves to the United States in the amount or amounts, as set forth below.

Execution Date

04/05/2012

SECTION I - Select Single Transaction OR Continuous Bond (not both) and fill in the applicable blank spaces.

☐ SINGLE TRANSACTION BOND	Identification of transaction secured by this bond (e.g., entry number, seizure number, etc.)	Transaction Date	Part Code
☒ CONTINUOUS BOND	Effective Date 06/05/2012	This bond remains in force for one year beginning with the effective date and for each succeeding annual period, or until terminated. This bond constitutes a separate bond for each period in the amounts listed below for liabilities that accrue in each period. This intention to terminate this bond must be conveyed within the period and manner prescribed in the CBP Regulations.	

SECTION II - This bond includes the following agreements. Check one box only. (Exceed 3a may be checked independently or with 3.)

Activity Code	Activity Name and CBP Regulations in which conditions codified	Unit of Liability	Activity Code	Activity Name and CBP Regulations in which conditions codified	Unit of Liability
☐ 1	Importer or broker	\$113.52	☐ 8	Detention of Copyrighted Materials	\$113.70
☐ 1a	Drawback Payments/Refunds	\$113.65	☐ 9	Neutrality	\$113.71
☒ 2	Custodian of Bonded Merchandise (includes bonded carriers, freight forwarders, cartmen and lightermen, or clerks of warehouse, container station operators)	\$50,000	☐ 10	Cost-Costs for Confirmed Goods	\$113.72
☐ 3	International Carrier	\$113.64	☐ 11	Airport Security Bond Part 113 App A	
☐ 3a	Instrument of International Traffic	\$113.63	☐ 12	International Trade Competition (ITC)	
☐ 4	Foreign Trade Zone	\$113.73	☐ 13	Exclusion Bond	Part 113 App B
☐ 5	Public Gauges	\$113.67	☐ 14	In-Bond Export Consolidation Bond	
☐ 6	Wool & Fur Products	\$113.68	☐ 15	Intellectual Property Rights (IPR)	
☐ 6a	Labelling Acta Importation	\$113.69	☐ 16	Importer Security Filing (ISF)	Part 113 App D
☐ 7	Bill of Lading	\$113.66	☐ 17	Marine Terminal Operator	

PRINCIPAL

Name and Physical Address (including legal description and state of incorporation)

TYT GROUP
(A QUEBEC CORPORATION)
675 LEMIRE OUEST BLVD
DRUMMONDVILLE, QC J2B 8A9 CANADA

By checking this box you agree that you have a seal in accordance with 19 CFR 113.25

CBP Identification Number

940201-12946

Signature

Cynthia Monahan - A. N. DERINGER, INC.
Attorney-In-Fact

AFFIX SEAL (if Check Box)

Principal and surety agree that any charge against the bond under any of the listed names is as though it was made by the principal(s). Principal and surety agree that they are bound to the same extent as if they executed a separate bond covering each set of conditions incorporated by reference to the CBP regulations into this bond. If the surety fails to appoint an agent under Title 31, United States Code, Section 9306, surety consents to service on the Clerk of any United States District Court or the U.S. Court of International Trade, where suit is brought on this bond. Their duty is to send notice of this service to the surety at:

Mailing Address Requested by the Surety
American Alternative Insurance Corporation
c/o Polaris Group
1475 E. Woodlark Road, Suite 200
Channahon, IL 61713

SURETY

Name and Physical Address (including legal description and state of incorporation)

American Alternative Insurance Corporation
(A DELAWARE CORPORATION)
555 COLLEGE ROAD EAST
PRINCETON, NJ 08540-8818

Surety Number

006

Signature

Matthew L. Zehner
MATTHEW L. ZEHNER

Agent ID Number

005-72-3503

Signature

Matthew L. Zehner
Matthew L. Zehner

Attorney-In-Fact



Check Box

CBP Form 301 (06/11)



PEP-PIP CERTIFICATION

16 september 2021

Marco Girardin
Groupe TYT Inc.
675 Boul. Lemire Ouest
Drummondville, Quebec
J2B 8A9 Canada

**Objet : Partenaires en protection – Revalidation du statut de membre – Approbation
PEP10713-10789**

À qui de droit,

Merci de votre participation au programme Partenaires en protection (PEP) de l'Agence des services frontaliers du Canada (ASFC). Nous avons le plaisir de vous annoncer que votre demande d'adhésion a été acceptée. Tel que demandé dans votre demande d'adhésion, le nom de votre entreprise apparaîtra dans la liste des membres PEP sur notre site Web.

Il est important de noter que vous devez ouvrir une session sur le Portail des négociants fiables au <http://www.cbsa-asfc.gc.ca/prog/tt-nf/portal-portal-fra.html> sur une base annuelle pour réviser votre profil d'entreprise et votre profil de sécurité, et ainsi vérifier l'exactitude de vos informations. Conformément aux modalités d'adhésion au PEP, vous êtes également responsable de fournir une mise à jour de tous changements relatif à vos informations lorsqu'ils surviennent et ce en utilisant le portail.

Au plus tard tous les quatre ans, votre entreprise doit resoumettre un profil de sécurité mis à jour, et être soumis à une visite des lieux pour revalider votre statut de membre. Sachez que, selon la politique de PEP, les membres peuvent faire l'objet de réexamens ou de visites périodiques des lieux, en tout temps, pour vérifier qu'ils respectent les exigences minimales en matière de sécurité.

En conclusion, nous félicitons votre entreprise pour le rôle qu'elle assume à sécuriser la chaîne d'approvisionnement internationale. Nous nous réjouissons à l'avance d'un partenariat fructueux!

Si vous avez des questions, n'hésitez pas à contacter le programme PEP à l'adresse suivante : pip-pep@cbsa-asfc.gc.ca.

Sincèrement

Partenaires en protection
Division de la politique et gestion de programme commercial
Agence des services frontaliers du Canada





W8BEN-E / DOCUMENTATION

Form W-8BEN-E

(Rev. October 2021)

 Department of the Treasury
Internal Revenue Service

**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
► Go to www.irs.gov/FormW8BEN-E for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:
Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner TYT GROUP	2 Country of incorporation or organization CANADA
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	

4 Chapter 3 Status (entity type) (Must check one box only): ☐ Simple trust ☐ Tax-exempt organization ☐ Central Bank of Issue ☐ Private foundation ☐ Grantor trust ☐ Disregarded entity	☒ Corporation ☐ Complex trust ☐ Estate ☐ International organization ☐ Partnership ☐ Foreign Government - Controlled Entity ☐ Foreign Government - Integral Part
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 If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) ☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). ☐ Participating FFI. ☐ Reporting Model 1 FFI. ☐ Reporting Model 2 FFI. ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. ☐ Sponsored FFI. Complete Part IV. ☐ Certified deemed-compliant nonregistering local bank. Complete Part V. ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. ☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII. ☐ Certain investment entities that do not maintain financial accounts. Complete Part IX. ☐ Owner-documented FFI. Complete Part X. ☐ Restricted distributor. Complete Part XI.	☐ Nonreporting IGA FFI. Complete Part XII. ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. ☐ International organization. Complete Part XIV. ☐ Exempt retirement plans. Complete Part XV. ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI. ☐ Territory financial institution. Complete Part XVII. ☐ Excepted nonfinancial group entity. Complete Part XVIII. ☐ Excepted nonfinancial start-up company. Complete Part XIX. ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. ☐ 501(c) organization. Complete Part XXI. ☐ Nonprofit organization. Complete Part XXII. ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. ☐ Excepted territory NFFE. Complete Part XXIV. ☒ Active NFFE. Complete Part XXV. ☐ Passive NFFE. Complete Part XXVI. ☐ Excepted inter-affiliate FFI. Complete Part XXVII. ☐ Direct reporting NFFE. ☐ Sponsored direct reporting NFFE. Complete Part XXVIII. ☐ Account that is not a financial account.
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6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). 675 BOULEVARD LEMIRE OUEST	
City or town, state or province. Include postal code where appropriate. DRUMMONDVILLE, QUEBEC, J2B 8A9	Country CANADA
7 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

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


Part I Identification of Beneficial Owner (continued)**8** U.S. taxpayer identification number (TIN), if required

98-1028201

9a GIIN**b** Foreign TIN**c** Check if FTIN not legally required. ☐**10** Reference number(s) (see instructions)**Note:** Please complete remainder of the form including signing the form in Part XXX.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

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

Country

13 GIIN (if any)**Part III Claim of Tax Treaty Benefits (if applicable).** (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☒ The beneficial owner is a resident of CANADA within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):☐ Government☐ Company that meets the ownership and base erosion test☐ Tax-exempt pension trust or pension fund☐ Company that meets the derivative benefits test☐ Other tax-exempt organization☐ Company with an item of income that meets active trade or business test☐ Publicly traded corporation☐ Favorable discretionary determination by the U.S. competent authority received☐ Subsidiary of a publicly traded corporation☐ No LOB article in treaty☐ Other (specify Article and paragraph): _____**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).**15** **Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph _____

of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI**16** Name of sponsoring entity: _____**17** Check whichever box applies.☐ I certify that the entity identified in Part I:

• Is an investment entity;

• Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**

• Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

• Is a controlled foreign corporation as defined in section 957(a);

• Is not a QI, WP, or WT;

• Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**

• Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part V Certified Deemed-Compliant Nonregistering Local Bank18 ☐ I certify that the FFI identified in Part I:

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

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts19 ☐ I certify that the FFI identified in Part I:

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

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

20 Name of sponsoring entity: _____

21 ☐ I certify that the entity identified in Part I:

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

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity22 ☐ I certify that the entity identified in Part I:

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

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

Part X Owner-Documented FFI

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

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

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

Part X Owner-Documented FFI (continued)**Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

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

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

Part XI Restricted Distributor

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

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

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

Part XII Nonreporting IGA FFI26 ☐ I certify that the entity identified in Part I:

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

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue27 ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).b ☐ I certify that the entity identified in Part I:

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

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

29a ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; and
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

b ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and

(i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;

(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));

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

(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

Part XV Exempt Retirement Plans (continued)

- d** ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e** ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30** ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA;
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII Territory Financial Institution

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

Part XVIII Excepted Nonfinancial Group Entity

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

Part XIX Excepted Nonfinancial Start-Up Company

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

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

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

Part XXI 501(c) Organization35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

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

Part XXII Nonprofit Organization36 ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements:

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

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

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; and
- The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; and
- The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE38 ☐ I certify that:

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

Part XXV Active NFFE39 ☐ I certify that:

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

Part XXVI Passive NFFE40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

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

