



FFI ( FATCA ),

- ;
- PFFI;
- ;
- ;
- 1 2) ( FATCA,
- FATCA FATCA 1 ,
- FATCA " FFI ,
- , 1 .

**(Taxpayer Identification Number, TIN)**

- ;
- (SSN);
- (EIN);
- 6 (TIN);
- (ATIN).

6

( ) ( , ),

( ) .

**(Limited life debt investment entities) ( )**

- ( ) ;
- 2013 17 ; 2013 17
- , ; ,







<p><b>(FFI with only low-value accounts)</b></p> <p>( FATCA ),</p> <p>:</p> <ul style="list-style-type: none"> <li>• ;</li> <li>• , ( , ) 50 . ; ( , ) 50 .</li> </ul>
<p><b>(Deemed Compliant FFI)</b></p> <p>FATCA</p> <p>( FATCA ),</p> <p>FATCA, :</p> <p>FATCA,</p> <p>FATCA,</p>
<p><b>(Certified deemed-compliant FFI), Deemed Compliant FFI</b></p> <p>1 2</p> <p>FATCA,</p> <ul style="list-style-type: none"> <li>• (Local bank) ( 1)/ ,</li> <li>(nonregistering local bank) ( ) (Financial institution with local client base)</li> <li>• ( 1)</li> <li>• (FFI with only low-value accounts)</li> <li>• (Qualified credit card issuer) ( 1)</li> <li>• trust) ( 1 2) (Trustee-documented</li> <li>• (Sponsored Investment Entity, Controlled Foreign Corporation) ( 1) (Sponsored, closely held investment vehicles)</li> <li>• (Investment Advisors, Investment Managers)</li> <li>• (Limited life debt investment entity)</li> <li>• FATCA, 1 ( ) 2</li> </ul>

**(Financial Institution with a Local Client Base)**

( FATCA ),  
(  
1):

- ;
- ( , );
- , - ;
- , , AML
- ; 98% ( )
- , 1 2014 , 1
- 1 , 2, (Nonparticipating FFI), (Passive NFFE) c ;
- , ( )
- 1 , 2, 1 ,
- ; , - D II II , 1,2
- FFI , , FFI. FATCA (Local FFI, §1.1471-5(f)(1)(i)( )) 2 ( III II 2), ( FATCA) Registered Deemed-Compliant FFI
- , 1.

**(Participating Foreign Financial Institution, Participating FFI)** FATCA

( FATCA ),  
 FFI, FFI  
 2 Participating FFI (FFI,  
 1 (QI), FFI,

- (Excluded Financial Institutions)**
- (Excepted nonfinancial group entities)
  - « » (Excepted nonfinancial start-up companies or companies entering a new line of business)
  - (Excepted nonfinancial entities in liquidation or bankruptcy)
  - (Excepted inter-affiliate FFI)
  - 501(a) (US Internal Revenue Code) (Section 501(c) entities)
  - (Non-profit organizations)

- (Qualified Credit Card Issuer)**
- ( FATCA )
  - 1 2014 50 000 60 FATCA (§1.1471-5(f)(1)(i)( )) 2, Registered Deemed-Compliant FFI 1.

- 50
- 60 10

**(Local bank) ( 1)/**  
**(nonregistering local bank) ( FATCA)**  
 ( FATCA ),





(ii)

• ;  
• ( );  
• ( ).

**FATCA**

**(Not a Specified U.S. Person)**

FATCA («Not a Specified U.S. Person»);  
• ;  
• ;  
• 501(a) ( 7701(a)(37) )  
• ;  
• ;  
• 581 ;  
• 856 ;  
• 851 ;  
• 1940 (15 U.S.C. 80a-64);  
• 584( ) ;  
• 664( ) ;  
• 4947( )(1) ;  
• ;  
• ;  
• 403(b) 457(g).

**(The Certificate of Loss of Nationality of the U.S.)**

DS 4083. (CLN) -  
1952 .

**(Taxresidentstatus)**

12 183  
( )  
( )

**(Recalcitrant account holder)**

1. ( FFI, 50,000 ),  
FFI FATCA
2. TIN W-9 FFI, FFI, FFI
3. TIN FFI
4. NFFE, Passive

**(Non-profit organizations)**

- ( FATCA ),
- 1) ;
- 2) ;
- 3) ;
- 4) / ;

**(Direct Reporting Non-financial foreign entity, Direct Reporting NFFE)**

- (NFFE, FATCA ),
- ( 8957, « FATCA» GIIN;
  - 
  - TIN ;
  -

( NFFE,  
 );  
 ○ , NFFE;  
 ○ , GIINNFFE;  
 ○ , 8966  
 • ,  
 • , TIN  
 • , NFFE. 6  
 • ;  
 • ; NFFE  
 • NFFE, ;

**(Specified U.S. Person)**  
 « , FATCA (Not a Specified U.S. Person)».

**(Excepted nonfinancial entities in liquidation or bankruptcy)**  
 ( FATCA ),

**(Section 501(c) entities of US Internal Revenue Code)**  
 , 501(c)  
 , 501 ( )  
 , 501(c)(15), :  
 • , (IRS) 501(a)  
 • , 501(a)  
 • , 501(a)

**(Established securities market)**  
 • , FATCA, :  
 • , ( FATCA  
 ), , 1 ( )  
 • , ;  
 • 1934 (15 USC 78F) ; 6  
 • , ;

	(1,2)	FATCA
<b>(Exempt beneficial owners)</b>		
•	;	;
•	;	;
•	;	;
•	;	;
•	;	;
•	;	;
○	;	;
○	;	;
(1)	;	;
(2)	;	;
(3)	;	;
( )	;	;
( ) 50 %	;	;
( )	;	;
( )	;	;
( )	;	;
○	50,000	;
○	, (1)	;
○	, (2) 50	, (3)
○	, (5)	, (4) 20%
○	, (6)	;
○	;	401( )
○	;	;
○	;	;
•	;	;
•	;	;
•	1 ( ) 2.	;



(NFFE, FATCA ),

, NFFE.

:

- NFFE;
- ;
- NFFE
- , NFFE , NFFE,
- ;
- NFFE ;
- FATCA (
- );
- ;
- (1) , (2)

( , , ), (3)

**(Sponsored, closely held investment vehicles)**

( FATCA ),

:

- ,
- ;
- , FATCA, 1, ( )
- ,
- FATCA;
- 20 ( , FATCA,
- , FATCA, 100% )
- :
- ;
-

, ; FATCA,  
 ;  
 ○ ;  
 ○ FATCA  
 ○ ;  
 ○ FATCA ( FATCA  
 ) ;  
 ○ .

**(Sponsored Investment Entity, Controlled Foreign Corporation)**

, FATCA  
 :  
 • :  
 1) ,  
 ,  
 2) , FATCA,  
 • :  
 1) 1,  
 ,  
 2) ,  
 , FFI;  
 3) FFI FFI  
 , FFI  
 :  
 • ( ) ,  
 , ;  
 • ;  
 • ,  
 ,  
 • 31 2015 ;  
 • ,

<sup>1</sup>Контролируемой иностранной компанией признается любая иностранная компания, если более 50% права голоса или стоимости акций такой компании принадлежат американскому акционеру по состоянию на любой из дней налогового периода. Американским акционером признается лицо из США, владеющее 10% и более голосующими акций, дающих право голоса в такой компании.





<p><b>(USTerritory)</b></p>
<p><b>(Trustee-Documented Trust)</b></p> <p>FATCA FFI,</p> <p>1,</p> <p>1</p> <p>2.</p>
<p><b>(USFI)</b></p> <p>(1)</p> <p>(2)</p>
<p><b>(Territory FFI)</b></p> <p>(Territory FFI),</p>
<p><b>(Financial account)</b></p> <ul style="list-style-type: none"> <li>•</li> <li>• ( ) ó ,</li> <li>• , ó ( )</li> <li>• ( ), (i) , (ii)</li> <li>• ( FATCA. )</li> </ul>

<p>( ),</p> <p>FATCA.</p> <p>2 1 2</p>
<p>2848</p> <p>FATCA.</p> <p>: <a href="http://www.irs.gov">http://www.irs.gov</a>.</p>
<p><b>(Disregarded entity)</b></p> <p>(disregarded entity) . §301.7701-2(c)(2)(i)</p>
<p><b>FATCA</b></p> <p>« » (FATCA), Foreign Account Tax Compliance Act</p>
<p><b>W-9</b> <b>(Form W-9)</b></p> <p>W-9</p> <p>( ) .</p> <p>1) (SSN);</p> <p>2) (EIN);</p> <p>3) ó (ITIN);</p> <p>4) (ATIN).</p> <p>: <a href="http://www.irs.gov">http://www.irs.gov</a>.</p>
<p><b>W-8BEN</b></p> <p>: <a href="http://www.irs.gov">http://www.irs.gov</a>.</p>
<p><b>W-8BEN-E</b></p> <p>: <a href="http://www.irs.gov">http://www.irs.gov</a>.</p>
<p><b>W-8EXP</b></p> <p>: <a href="http://www.irs.gov">http://www.irs.gov</a>.</p>
<p><b>W-8IMY</b></p> <p>: <a href="http://www.irs.gov">http://www.irs.gov</a>.</p>