



THE POWER
OF BEING
UNDERSTOOD

AUDIT | TAX | CONSULTING

FATCA SERVICES
"FOREIGN ACCOUNTS TAX COMPLIANCE ACT"

RSM Tax & Accounting Luxembourg

FATCA SERVICES

FATCA stands for **Foreign Accounts Tax Compliance Act** and was voted in the U.S. in March 2010.

On 28 March 2014, the Luxembourg signed a Model I IGA with the United States of America.

The FATCA purpose is to create greater transparency by strengthening information reporting and compliance with respect to US offshore accounts with the cooperation of Foreign Financial Institutions. FATCA creates a new information reporting and withholding regime in addition to existing U.S. rules.

Mainly two different types of entities i.e. "FFIs" or Foreign Financial institutions and "NFFEs" or Non-Financial Foreign Entities are subject to this reporting and withholding regime, if :

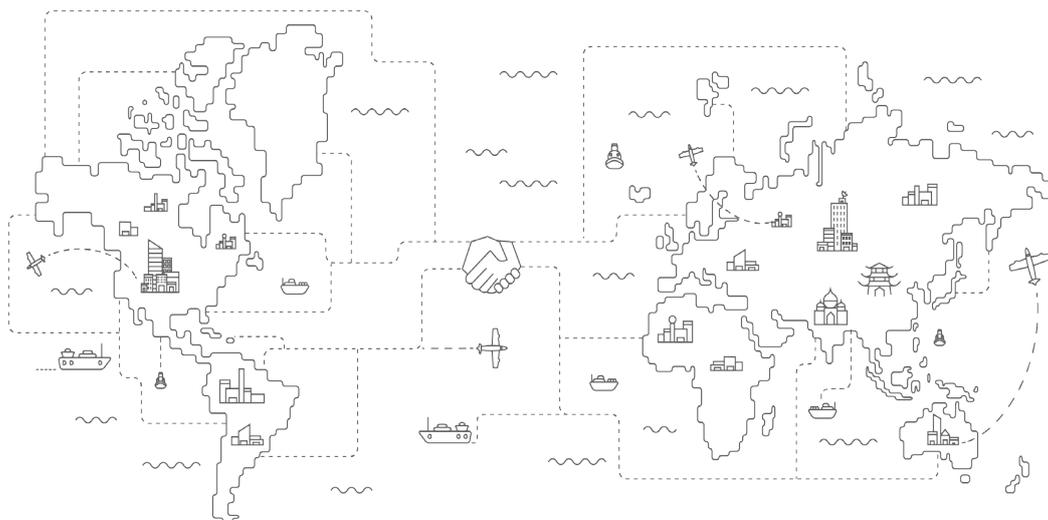
- the FFI does not enter into an agreement ("FFI Agreement") with the U.S. Internal Revenue Service ("IRS") to report information about its U.S. accounts, and
- the NFFE does not provide information about its substantial U.S. owners.

We assist you in defining your FATCA status to ensure a full and effective compliance with FATCA through the following set of services:

FATCA classification of your company based on an analysis of the information provided (e.g. annual report, articles of incorporation, transaction documentation and description of the activity)

Assistance in filling out self-certification forms (e.g. form W-8BEN-E or any other admitted form) based on our finding and analysis

Assistance in IRS registration to obtain your Global Intermediary Identification Number ("GIIN"), in case you would be a Foreign Financial Institution



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