



## FATCA/CRS QUESTIONNAIRE FOR NON-U.S. FINANCIAL INSTITUTIONS

Thank you for your interest in Foodman CPAs & Advisors. The following questionnaire will assist us to identify any gaps in your financial institution's FATCA and CRS compliance programs. When you have completed it, please send it to us at [info@foodmanpa.com](mailto:info@foodmanpa.com). We will get back to you shortly.

### GENERAL INFORMATION

1. Has your institution registered with FATCA and obtained a GIIN? \_\_\_ Yes \_\_\_ No
2. When did your financial institution register? \_\_\_\_\_
3. Has your country signed a FATCA Agreement (IGA) with the United States?  
\_\_\_ Yes \_\_\_ No  
IGA 1 \_\_\_ IGA 2 \_\_\_ No IGA \_\_\_
4. Is your financial institution registered as an Expanded Affiliated Group (EAG)?  
\_\_\_ Yes \_\_\_ No \_\_\_ Don't know  
If so, how many FIs are registered as members of the group? \_\_\_\_\_
5. Has your financial institution conducted a FATCA risk assessment that includes risk factors related to tax compliance and/or tax evasion, including your clients, products and jurisdictions?  
\_\_\_ Yes \_\_\_ No
6. Have you developed a FATCA/CRS Manual that has been approved by the Board of Directors?  
\_\_\_ Yes \_\_\_ No

### CUSTOMER DUE DILIGENCE

1. Did your financial institution complete its due diligence of preexisting accounts?  
\_\_\_ Yes \_\_\_ No
2. Does your financial institution report recalcitrant accounts?  
\_\_\_ Yes \_\_\_ No  
Has the number increased, decreased or remained the same?  
\_\_\_ Increased \_\_\_ Decreased \_\_\_ Remained the Same
3. Do you obtain self-certifications from every customer?  
\_\_\_ Yes \_\_\_ No  
If not, what types of customers are not required to complete self-certifications?  
\_\_\_\_\_



4. Do you obtain self-certifications on IRS forms (W-9, W-8BEN, W-8BEN-E), or do you use a substitute form?

IRS Form  Substitute form

If you use a substitute form, has it been independently validated to ensure that it meets the IRS requirements?

Yes  No

5. Is your staff aware of the FATCA and CRS standards of knowledge?

Yes  No

6. Do you have a process for detecting changes of circumstances?

Yes  No

### INTERNAL CONTROLS

1. Do your institution's internal controls include:

Validating the GIINs of all FFIs that maintain an account with your institution

Yes  No

Monitoring the FATCA/CRS portals

Yes  No

Preparing the annual FATCA and CRS reports

Yes  No

2. Does your institution sponsor any other entities?

Yes  No

If so, do you have a sponsorship agreement in place?  Yes  No

### TRAINING

1. Are FATCA and CRS part of the annual compliance training?

Yes  No

2. Does FATCA/CRS training cover the following:

Board of Directors  Senior Management

Yes  No  Yes  No

Compliance staff  Commercial teams

Yes  No  Yes  No

Operational staff

Yes  No



## INDEPENDENT TESTING

1. Are FATCA and CRS compliance included in your financial institution's annual audit plan?  
 Yes  No
2. Is the audit conducted by an internal or external auditor?  
 Internal Audit  External Audit
3. Does your primary regulator include tax compliance within the scope of its regulatory examinations?  
 Yes  No
4. What is the date of your last FATCA/CRS audit?  
\_\_\_\_\_ Date  Don't Know
5. Were there significant findings?  
 Yes  No