DILIGENCIAMIENTO FORMATOS W8 Y W9

Fiduciaria Bogotá

LA FIDUCIARIA BOGOTA PARTICIPA DE LA LEY DE CUMPLIMIENTO FISCAL PARA CUENTAS EXTRANJERAS

En cumplimiento de lo anterior, es indispensable conocer los formatos W8 y W9 exclusivos del IRS (Internal Reveneu Service), que certifican el status de la persona como US Person.

Form **W-8BEN**
(Rev. February 2014)
Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
► For use by individuals. Entities must use Form W-8BEN-E.
► Information about Form W-8BEN and its separate instructions is at *www.irs.gov/formw8ben.*
► Give this form to the withholding agent or payer. Do not send to the IRS.

Form **W-8BEN-E**
(February 2014)
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.
► Information about Form W-8BEN-E and its separate instructions is at *www.irs.gov/formw8bene.*
► Give this form to the withholding agent or payer. Do not send to the IRS.

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

- ***Formato W8 BEN:*** *Certifica el estatus de NO ser US Person.*
- ***Formato W9:*** *Certifica el estatus del ser contribuyente americano o US Person.*

TIPS DE DILIGENCIAMIENTO

- *NO TACHAR*
- *NO USAR DIFERENTES TINTAS*
- *NO DESHABILITAR ESPACIOS QUE NO SE VAN A UTILIZAR, NI ATRAVESAR LINEAS*
- *NO USAR CORRECTORES LIQUIDOS (LIQUID PAPER)*
- *NO BORRAR*
- *DILIGENCIAR DOCUMENTO ORIGINAL*
- *CAPACIDAD EN QUE ACTUA (APLICA SOLO PARA EL W8 BEN)*
- *NO PUEDE TRAER DIFERENTES CALIGRAFIAS*

FORMATO W8-BEN (Persona Natural) Como se diligencia?

Part I **Identification of Beneficial Owner** (see instructions)

1 Name of individual who is the beneficial owner	2 Country of citizenship
FELIPE SANDOVAL GOMEZ	COLOMBIA
3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**	
CALLE 134 No. 7-87 APTO 312	
City or town, state or province. Include postal code where appropriate.	Country
BOGOTA	COLOMBIA
4 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	6 Foreign tax identifying number (see instructions)
	NIT 89.378.527-8
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)
	11-18-1972

Datos generales del cliente

Si el cliente tiene número de seguridad social debe incluirlo aquí, aunque esto es atípico en el W8-BEN

Se trata del NIT del cliente en una jurisdicción distinta de EE.UU.

Fecha de Nacimiento: (Formato: Mes/Día/Año)

FORMATO W8-BEN (Persona Natural) Como se diligencia?

Part II **Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of ______________ within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article ______ of the treaty identified on line 9 above to claim a ______ % rate of withholding on (specify type of income): ______________________________.

Explain the reasons the beneficial owner meets the terms of the treaty article: ______________________________

Sólo la diligencian quienes afirmen tener derecho a beneficios o exenciones tributarias en tratados entre EE.UU. y su país de residencia. Colombia no tiene tratado de este tipo.

FORMATO W8-BEN (Persona Natural) Como se diligencia?

Part III **Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:

  (a) not effectively connected with the conduct of a trade or business in the United States,

  (b) effectively connected but is not subject to tax under an applicable income tax treaty, or

  (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

  Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner) | Date (MM-DD-YYYY)

FELIPE SANDOVAL GOMEZ

Print name of signer | Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2014)

El firmante declara bajo juramento que está autorizado para firmar, que **NO** es persona de EE.UU., que los ingresos a que se refiere el formulario no provienen de actividades con EE.UU, que autoriza a dar copia de este formato o cualquier agente retenedor y que se compromete a aportar un nuevo formato si se produce un cambio de situación

Firma, fecha (manuscrita) y nombre. En la esquina inferior derecha debe indicar si no es el propietario beneficiario

FORMATO W8-BEN-E (Entity- Entidades) Generalidades de las FFI

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization
FIDUCIARIA BOGOTA	COLOMBIA

3 Name of disregarded entity receiving the payment (if applicable)

4 Chapter 3 Status (entity type) (Must check one box only): ☐ Corporation ☐ Disregarded entity ☐ Partnership
☐ Simple trust ☐ Grantor trust ☐ Complex trust ☐ Estate ☐ Government
☐ Central Bank of Issue ☐ Tax-exempt organization ☐ Private foundation

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

Nombre y país de constitución. El renglón 3 se refiere a entidades que no tienen personería jurídica propia. No es usual tener que llenarlo.

El numeral 4 se refiere a retenciones del capítulo 3, un tema distinto de FATCA. Salvo instrucción en contrario del IRS o la DIAN, no hay que diligenciarlo.

FORMATO W8-BEN-E (Entity- Entidades) Generalidades de las FFI

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

- ☐ Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).
- ☐ Participating FFI.
- ☐ Reporting Model 1 FFI.
- ☐ Reporting Model 2 FFI.
- ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).
- ☐ Sponsored FFI that has not obtained a GIIN. 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.
- ☐ Certified deemed-compliant investment advisors and investment managers. Complete Part IX.
- ☐ Owner-documented FFI. Complete Part X.
- ☐ Restricted distributor. Complete Part XI.
- ☐ Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). 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.
- ☐ 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.

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).

CALLE 67 N. 7 - 37

City or town, state or province. Include postal code where appropriate.	Country
BOGOTA, CUNDINAMARCA	COLOMBIA

7 Mailing address (if different from above)

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

8 U.S. taxpayer identification number (TIN), if required	9a ☐ GIIN	b ☐ Foreign TIN	10 Reference number(s) (see instructions)
	HS6Q03.99999.SL.170	800.142.383-7	

El numeral 5 es el estatus de capítulo 4 o estatus FATCA. Para FFIs hay muchas opciones, pero las FFIs colombianas deben ser ReportingModel1 FFIs (porque Colombia tiene un IGA de Modelo 1). Hay múltiples categorías especializadas que deberán conocerlas quienes pertenezcan a ellas.

Se diligencia el numeral 6 (dirección, municipio, departamento y país), el 9a (GIIN) y 9b (NIT colombiano o del país de que se trate). El 10 usualmente no es relevante para FFIs.

FORMATO W8-BEN-E ACTIVA Y PASIVA NFFE

Part XXV **Active NFFE**

39 ☑ 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).

39. Certifica que la entidad relacionada es una entidad extranjera que no es entidad financiera. Menos del 50% de su ingreso anual del año calendario es un ingreso pasivo. Menos del 50% de los activos en poder de dicha entidad son los activos que producen o son mantenidos para la producción de ingresos pasivos.

*** Casi la totalidad de las empresas colombianas que les aplica FATCA son Activas.**

FORMATO W8-BEN-E ACTIVA Y PASIVA NFFE

Active (Activo)

a. No es una Passive NFFE (Entidad Extranjera No Financiera)

b. Cualquier empresa o entidad que desarrolle una actividad de comercio o de negocios real que no sea la posesión de activos que generen ingresos derivados de intereses, dividendos, rentas.

c. Menos del 50% de sus ingresos brutos (antes de impuestos y deducciones) sean ingresos pasivos y menos del 50% de los activos mantenidos sean activos que generen o sean mantenidos para generar ingresos pasivos.

Fuente de Ingresos Pasivos:

- ✓ Intereses generados en cuentas bancarias o depósitos.
- ✓Dividendos de acciones, bonos o algún vehículo financiero similar.
- ✓Renta procedente de alquiler de bienes inertes.
- ✓Propiedad intelectual (Regalías por Patentes)
- ✓ Redes de Mercadeo

FORMATO W8-BEN-E / ACTIVA Y PASIVA NFFE

Part XXVI **Passive NFFE**

40a ☐ 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

c ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXX.

40a : Certifico que la entidad relacionada en la parte 1 no es una entidad financiera y no esta certificando su condición de NFFE que cotiza en bolsa, territorio exceptuado o NFFE Activo.

40b: Certifico que la Entidad identificada en la Parte 1 no posee dueños substanciales en los EEUU.

40c: Certifico que la Entidad identificada en la parte 1 ha proporcionado su nombre, dirección y numero TIN de cada dueño substancial en los EEUU, dueño de la NFFE en la Parte XXX.

- Los campos 40b y 40c se marca donde aplique.

FORMATO W8-BEN-E / ACTIVA Y PASIVA NFFE

Passive (Pasivo)

a. No es una Active NFFE, es decir que mas del 50% de sus ingresos brutos provienen de ingresos pasivos.

b. Sociedad de personas extranjeras que no es una Entidad Financiera.

b. Deberán proporcionar a los agentes retenedores una certificación sobre sus propietarios estadounidenses significativos (si existen) y, en caso de no existir, una certificación que así lo constante.

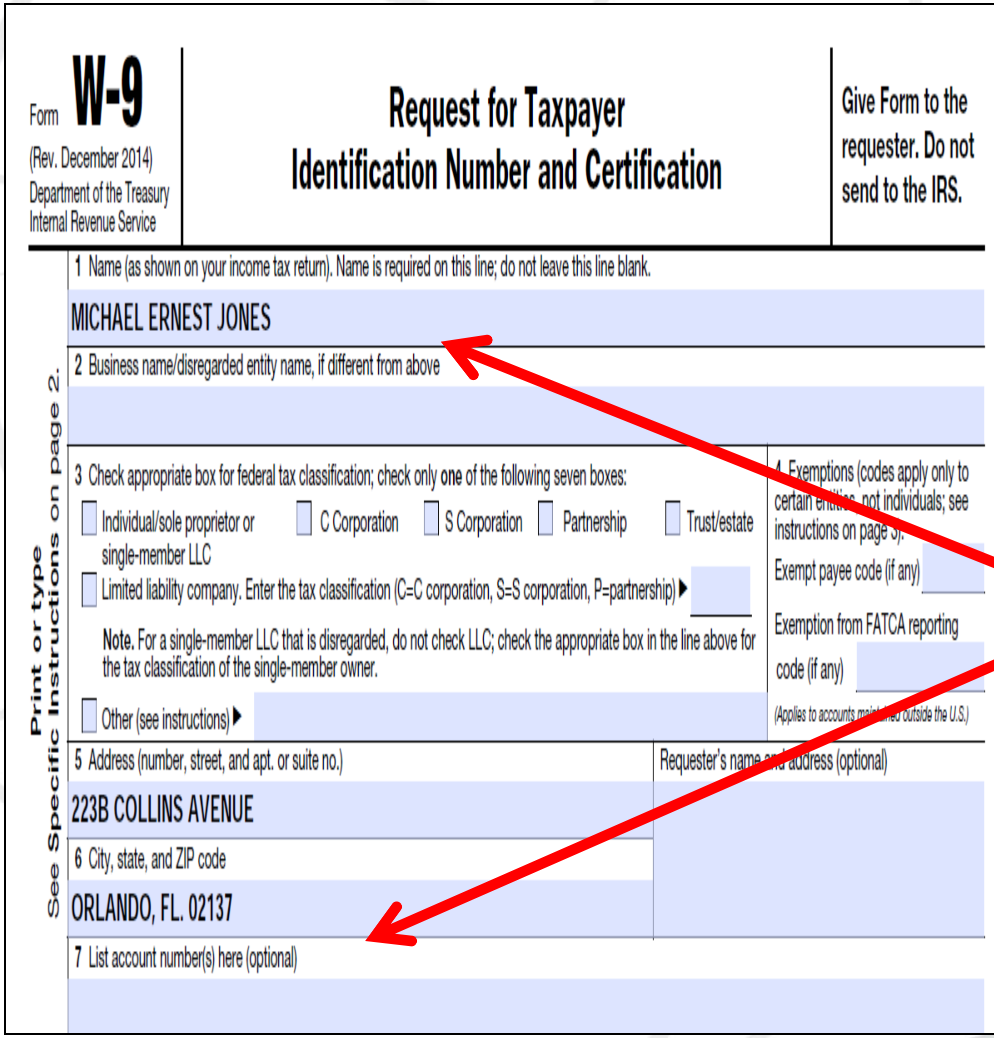
Part XXX **Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.

Name	Address	TIN
MARK FOSTER	123 EVERGREEN TERRACE, SPRINGFIELD MISSOURI	345927906
JACOB ZIMMERMANN	12 BROAD STREET, NEW YORK, NY	245807776

Fiduciaria Bogotá

FORMATO W9 (U.S Person)



Form **W-9** (Rev. December 2014) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

MICHAEL ERNEST JONES

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

223B COLLINS AVENUE

Requester's name and address (optional)

6 City, state, and ZIP code

ORLANDO, FL. 02137

7 List account number(s) here (optional)

- Deben diligenciarlo quienes sean contribuyentes en EE.UU
- Se debe diligenciar los datos básicos del contribuyente, quien luego certifica el contenido bajo pena de perjurio

FORMATO W9 (US Person)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

7 8 8 - 5 4 - 0 0 9 1

or

Employer identification number

-

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Date ▶

Número de identificación para pagos y propósitos tributarios en los EEUU (TIN).

Firma, fecha (manuscrita) y nombre, igual a los demás formatos W.

Fiduciaria Bogotá

¡ MUCHAS GRACIAS !

Fiduciaria Bogotá