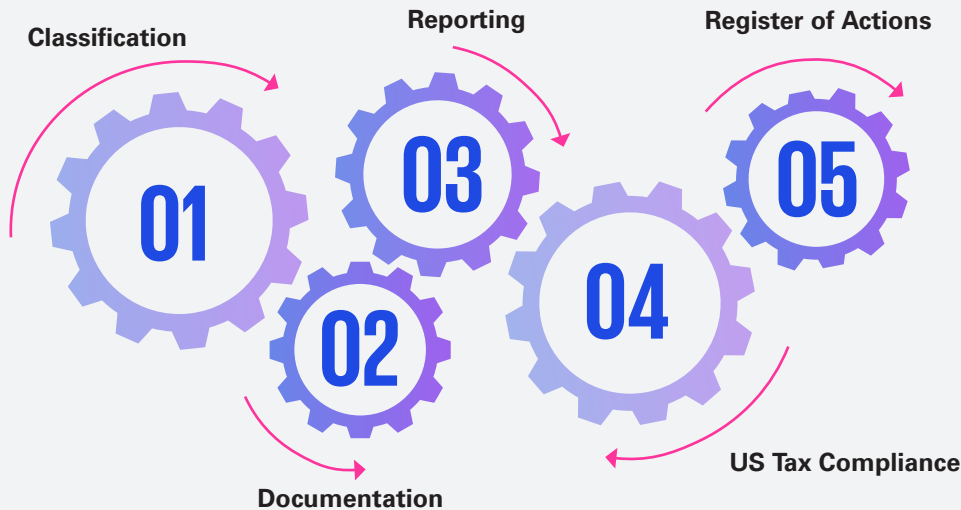




Tax Transparency

Managed Services and Licensing



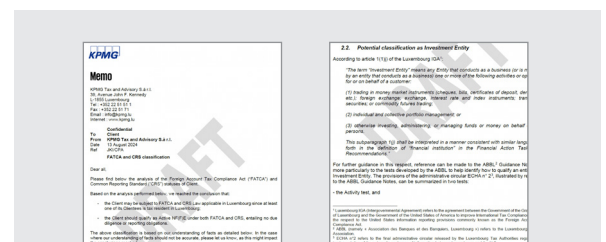
Services

KPMG’s wide-ranging operational tax services help clients comply with their obligations under QI, FATCA, CRS, FASTER Directive and other tax transparency topics.

1. Classification

Entity classification to determine the status under applicable regimes.

- **FATCA/CRS Status**
Reportable person, Passive / Active NF(F)E, or FI
- **QI / Chapter 3**
Corporate, Transparent, Disregarded
- **FASTER Status**
Based on the rules of the investment country
- **DTT**
Treaty eligibility analysis



Automated Classification Memo

2. Documentation

W-9

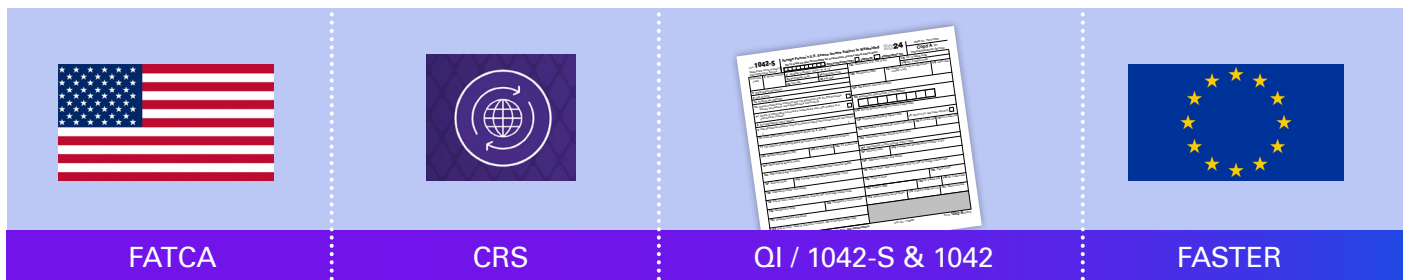
W-8 Series

Withholding Certificates

Self-certification

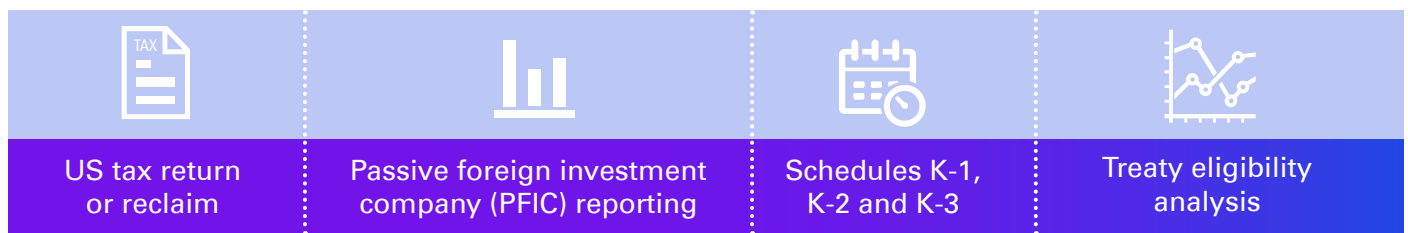
3. Reporting

Paper and electronic reports meeting the specifications of various Tax Authorities, including the US Internal Revenue Service (IRS).



4. US Tax services

KPMG Luxembourg's tailored services support clients in tackling their US tax compliance challenges. This includes data management, tax calculation and liaising with the IRS (if necessary).



5. Register of actions

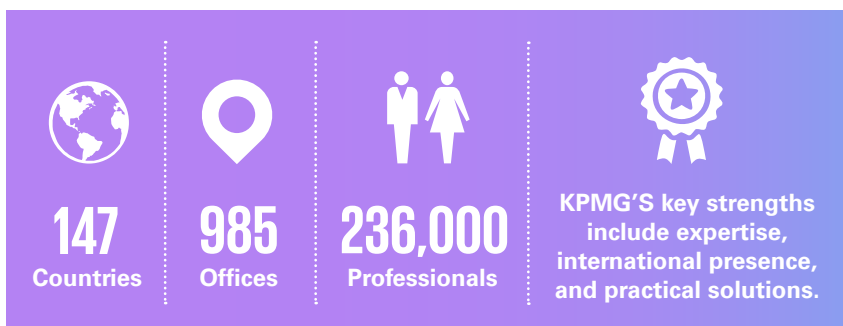
- **Due diligence**
Backlog and new account holders / investors.
- **Reporting**
Reporting data, process and oversight of outsourced activities.
- **Risk matrix**
Identification of risks and mitigation measures / responsibilities.
- **Governance**
Design of programs and governance framework for various regimes.

KPMG Luxembourg can advise you on best practice for two key items:

The Register of Action detailing the different steps of the FATCA and CRS process including allocation of responsibility to the relevant stakeholders and the frequency of the different tasks to be undertaken.

A Governance and Control Matrix detailing recommended controls to maintain information relevance as well as a recommended governance framework where 1st and 2nd level controls are documented.

Why KPMG?



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