

XYZ Company Limited<sup>1</sup> ("XYZ")<sup>2</sup> FET Closing Agreement

Certification of Residency and Eligibility for Benefits under the

Convention for the Avoidance of Double Taxation between the United States and [Name of Treaty Country] ("Treaty")<sup>3</sup>

XYZ Company Limited entered into a FET Closing Agreement with the Internal Revenue Service ("IRS") effective \_\_\_\_\_.<sup>4</sup>

Pursuant to paragraph (7)(b) of the FET Closing Agreement between the IRS and XYZ as modified by Section 6 of Revenue Procedure 2003-78, XYZ certifies under penalties of perjury that:

- (i) XYZ is a resident of [Name of Treaty Country] for purposes of the Treaty; and
- (ii) XYZ qualifies for benefits under the Limitation of Benefits Article [\_\_\_\_](paragraph[\_\_\_\_])/(subparagraph[\_\_\_\_])<sup>5</sup> of the Treaty in that it is [e.g., engaged in the active conduct of a trade or business in the Treaty Country and the active conduct of a trade or business in the Treaty Country and the income, profit or gain derived in the US is in connection with, or is incidental to, that trade or business].<sup>6 7</sup>

Signed this \_\_\_\_ day of [month], [year]

XYZ Company Limited EIN: [NN-NNNNNNN]

By:

\_\_\_\_\_  
*[Printed Name of Individual Certifying]*

Title:

\_\_\_\_\_  
*[Title of Individual Certifying]*

Signature: \_\_\_\_\_

<sup>1</sup> Current and complete legal name of the company.

<sup>2</sup> Abbreviated name or acronym of the company.

<sup>3</sup> Applicable treaty country.

<sup>4</sup> Effective date as specified in paragraph 8(a) of the FET Closing Agreement.

<sup>5</sup> Cite the specific Limitation of Benefits (LOB) provision that is represented as having been satisfied (e.g., Article 22(3)(a)).

<sup>6</sup> Affirmative declaration as satisfying the specific condition(s) under the cited LOB provision.

<sup>7</sup> While not required, if the company can represent that it satisfies more than one applicable LOB provision under the Treaty, then any such additional representations may be added to this certification.