

## Qualified Intermediary Agreement Renewal Instrument to Effect the Second Agreement

**THIS AGREEMENT** is made in duplicate effective January 1, 2009 between

\_\_\_\_\_ any affiliated entities of

\_\_\_\_\_ designated in Appendix A of this Agreement that are signatories to this Agreement (individually and collectively referred to as "QI"), and the **INTERNAL REVENUE SERVICE** (the "IRS"):

**WHEREAS** the Parties had previously executed an agreement for QI to act as a Qualified Intermediary ("QI") with such agreement based on the QI withholding agreement in Revenue Procedure 2000-12, 2000-1 C.B. 387, as modified in Rev. Proc. 2003-64, 2003-2 C.B. 306; Rev. Proc. 2004-21, 2004-1 C.B. 702; Rev. Proc. 2005-77, 2005-51 I.R.B. 1176; and, to the extent applicable, as further modified by mutual consent of the parties (the "First Agreement");

**WHEREAS** the term of the First Agreement began on January 1, 2003 and is to expire on December 31, 2008;

**WHEREAS** QI represents that it is currently in full compliance with the First Agreement and intends to remain in full compliance;

**WHEREAS** QI and the IRS desire to enter into this Second Agreement to renew the First Agreement and allow QI to act in such capacity for the period specified below;

**WHEREAS** to obtain such renewal under Section 11.06 of the First Agreement, QI has attached hereto the updated information required under that section and has provided a signed statement from its Responsible Person that no other updated information is warranted (see Section 3.02 of Revenue Procedure 2000-12 entitled "CONTENTS OF THE APPLICATION"); and

**WHEREAS** QI represents that it has further provided an updated Appendix A for its QI activities in all countries relevant to the Second Agreement and has considered any impact on this Second Agreement resulting from IRS Notice 2006-35, 2006-14 I.R.B. 1 (revoking the QI status of certain branches).

**NOW, THEREFORE**, the Parties enter into this Second Agreement, which shall follow all of the provisions contained in the First Agreement, subject to the following amendments:

1. Subject to its applicable termination provisions, the term of the Second Agreement shall run from January 1, 2009 until December 31, 2014.
2. Notwithstanding the first sentence of section 10.03 of the First Agreement, the IRS shall designate that the external audit be

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conducted for the two years designated by the IRS on Appendix B hereto, which Appendix shall become an integral part of this Second Agreement. The amendment shall not affect the IRS's ability to require expanded audit procedures in accordance with Section 10.06 of the First Agreement.

3. Appendix B hereto further indicates the auditor that may conduct QI's external audits, subject to the IRS's right to reject such auditors under Section 10.02 of the First Agreement.
4. The Attachments to the First Agreement and QI's updated information, provided under Section 11.06 of the First Agreement or under the above-stated requirements and attached hereto, shall be incorporated into and made an integral part of this Second Agreement.
5. Any termination or default of the First Agreement shall be further considered a termination or default of this Second Agreement.
6. The IRS mailing address stated in Section 12.06 of the First Agreement is replaced with the following address:

Internal Revenue Service  
LM:F:QI  
290 Broadway, 12<sup>th</sup> Floor  
New York, New York 10007-1867, USA

7. Unless indicated immediately below, all notices shall be sent to QI based on the information shown in Section 12.06 of the First Agreement.

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8. For clarification purposes, the reference to "legal prohibitions" in Section 10.01 includes, but is not limited to, those that might otherwise apply under Internal Revenue Code Section 6103.

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9. The above terms are intended to mirror those included on the renewal agreement shown on the Webpage of the IRS, and any modifications, additions or deletions to that form must be explicitly agreed upon and accepted by the parties. Any other modifications, additions or deletions shall be considered void, with the remainder of this agreement remaining in effect.

**IN WITNESS WHEREOF**, the above parties have subscribed their names to these presents, in duplicate.

**For:**

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**[Type or print name]**

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**[Signature]**

---

**[Title]**

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**Date**

**For Internal Revenue Service:**

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**[Type or print name]**

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**[Signature]**

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**[Title]**

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**Date**

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**Appendix A**

<u>Name of QI</u>	<u>Head Office or Branch Location</u>	<u>Know-Your-Customer Rules Attachment</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Name of Affiliate**

(Note: if none insert "NONE")

\*\*\* Submit Separate Renewal for Each Affiliate \*\*\*

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**Appendix B**

QI and the IRS agree that any of the following auditors may be used by QI, or any PAI with which QI has an agreement, to perform the external audits required by Section 10 of this Agreement.

**Name of External Auditor:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, Country:** \_\_\_\_\_ , \_\_\_\_\_

**Postal Code:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_

**Fax Number:** \_\_\_\_\_

**Contact Person:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

Audit years required (to be designated by IRS):

First year \_\_\_\_\_ AND Fourth year \_\_\_\_\_

Second year \_\_\_\_\_ AND Fifth year \_\_\_\_\_

Third year \_\_\_\_\_ AND Sixth year \_\_\_\_\_