This commented form is provided only for informational purposes and does not purport to be complete or comprehensive. The sample form and comments herein are based on certain typical scenarios - an Estonian registered limited liability company with majority income deriving from passive investments and with no other significant operational business.

Different circumstances applicable to different customers may entail differences in filling out the form. The commented form is not intended to be relied upon as a legal, tax or any other professional advice. You are encouraged to undertake your own analysis of circumstances applicable to you that may affect your FATCA status. For additional instructions to fill out the form, please see IRS instructions available at http://www.irs.gov/uac/About-Form-W-8BEN-E. In the case of additional questions, please contact info@lhv.ee.

### Provide the full name of the entity who is the beneficial owner.

### Check only one box that suits your entity type.

### Check only one box that applies to your FATCA status. Complete the additional part of this form as indicated next to the status you have checked.

### An Active NFFE is a non-U.S. entity that is not a financial institution* and it meets at least one of the below criteria:

1. less than 50% of its gross income is passive income and less than 50% of the assets held produce passive income**;
2. substantially all activities consist of holding participations in, or providing financing and services to, subsidiaries engaged in business other than of financial institution, except investment funds or other investment vehicles whose purpose is to acquire and then hold interests in companies as capital assets for investment purposes;
3. within 24 months after incorporation is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a financial institution;
4. it engages in financing and hedging transactions with, or for, related entities that are not financial institutions and the group is not primarily engaged in a business of a financial institution.

*For FATCA purposes, the following entities are considered as a financial institution:

- a depository institution is an entity that accepts deposits in the ordinary course of banking or similar business;
- an investment entity is an entity that provides the services of trading in financial instruments, individual or collective portfolio management or other services relating to investment, administering or managing funds or money to its customers as a business;
- an insurance company.

** Passive income includes dividends, interest, rents, royalties, and certain other forms of passive income.

Please note, that the criteria provided herein is selected based on most common circumstances attributable to LHV’s clients, and is not comprehensive. In the case of doubt, or for additional assistance regarding certification of your FATCA status, please contact info@lhv.ee.
A non-US entity that is not a financial institution* and does not classify as an active NFFE (see above). This generally includes entities with mainly passive income (no operational business). Passive income includes dividends, interest, rents, royalties, annuities, and certain other form of passive income.

*For FATCA purposes, the following entities are considered as a financial institution:
- a depository institution is an entity that accepts deposits in the ordinary course of banking or similar business;
- a custodial institution is an entity that holds, as a substantial portion of its business, financial assets on behalf of others (i.e. the gross income attributable to such business exceeds 20% of its gross income for the previous 3 year accounting period);
- an investment entity is an entity that provides the services of trading in financial instruments, individual or collective portfolio management or other services relating to investment, administering or managing funds or money to its customers as a business;
- an insurance company.

Provide registered address.

Provide only if you are required to obtain GIIN (e.g. reporting Model 1 FFI, direct reporting NFFE, sponsored direct reporting NFFE). Insert *applied for* if your application for GIIN is still in progress. In such case GIIN has to be provided within 90 days.

In the case of Estonian entity, insert registry code from the commercial register.
Upon change of circumstances, a new form has to be provided within 30 days.

The form has to be signed by duly authorized representative of the entity.

Provide your full name here in CAPITAL LETTERS.

Provide the date of signing.