

5HY 2FWREHU
'HSDUWPHQW RI WKH 7UHDVXU\
,QWHUQDO 5HYHQXH 6HUYLEFH

([HPSWLRQV FRGHV DSSO
WR FHUWDLQ HQWLWLHV G
VHH LQVWUXFWLRQV RQ SD
([HPSW SD\HH FRGH LI DQ\
([HPSWLRQ IURP)\$7&\$ UHSR
FRGH LI DQ\

,QGLYLGXDO VROH SURSRUWHU RUDWLRQ
VLQJOH PHPEHU //&

3DUWQHUR ZSXVW HVWDWH

/LPLWHG OLDELOLW\ FRPSDQ\ (QWHU WKH WD\ FODVVILFDWLRQ & & FRUSRUDWLRQ 6 6 FRUSRUDWLRQ
6 & RUSRUDWLRQ

2WKHU VHH LQVWUXFWLRQV

(PSOR\HU LGHQWLILFDWLRQ QXPEHU

&HUWLILFDWLRQ LQVWUXFWLRQV RXW LWHP DERYH LI \RX KDYH EHHQ QRWLILHG E\ WKH ,56 WKDV
P54 UZLWKK'0,0 QJ EHV DIXWH@DQX 5 WYH IDLOHG WR UHSRUW DOO LQWHUHVW DQG GLYLGHQGV RQ \RXU V
, DP D 8 6 FLWLJHQ RU RWKHU 8 6 SHUVRQ GHILQH EHORZ DQG
7KH)\$7&\$ FRGH V HQWHUHG RQ WKLV IRUP LI DQ\ LQGLFDWLQJ WKDW , DP H[HPSW IURP)\$

* HQHUDO , QVWUXFWLRQV

6HFWRU UHUUHQFHV DUH WR WKH ,QWHUQDO 5HYHQXH & RGH XQOHVV
RWKHU ZLW\WHG SURFHGGV
)XWUH GHYHORSPHQW ODWHVW LQIRUPDWLRQ DERXW GHYHORSPHQW PXWXDO
UHODWHG WR)RUP : DQG LWV LQVWUXFWLRQV V\FKD\ OHQV DWRQ HQDFW.HG WR WKH UHTXH
DIWHU WKH\ ZHUH SXZDZ VIKHG JRR WRUP : PLJKW EH VXEMHFW WR EDFN XSDZLWKK'DRFXLSQV

3XUSRVH RI)RUP

\$Q LQGLYLGXDO RU HQWLW\)RUP : UHTXHVWHU ZKRV UHTXLUHG WR ILOHDQ
LQIRUPDWLRQ UHWXUQ ZLWK WKH ,56 PXVW REWDLQ \RXU FRUHHFW WD\SD\HU
LGHQWLILFDWLRQ QXPEHU 7,1 ZKLFK PD\ EH \RXU VRFLDO VHFUXLW\ QXPEHU
661 LQGLYLGXDO WD\SD\HU LGHQWLILFDWLRQ QXPEHU ,7,1 DGRSWLRQ
WD\SD\HU LGHQWLILFDWLRQ QXPEHU \$7,1 RU HPSOR\HU LGHQWLILFDWLRQ QXPEHU
(,1 WR UHSRUW RQ DQ LQIRUPDWLRQ UHWXUQ WKH DPRXQW SDLG WR \RX RU
RWKHU DPRXQW UHSRUWDEOH RQ DQ LQIRUPDWLRQ UHWXUQ ([DPSOH RI
LQIRUPDWLRQ UHWXUQV LQFOXGH EXW DUH QRW OLPLWHG WR WKH IROORZLQJ
)RUP ,17 LQWHUHVW HDUQH RU SDLG

%\ VLJQLQJ WKH ILOOHG RXW IRUP \RX
&HUWLI\ WKDW WKH 7,1 \RX DUH JLYLQJ LV FRUUHFW RU \RX DUH ZDLWLQJ
IRU D QXPEHU WR EH LVVXH
&HUWLI\ WKDW \RX DUH QRW VEMHFW WR EDFNXS ZLWKKROGLQJ RU
&ODLP H[HPSWLRQ IURP EDFNXS ZLWKKROGLQJ LI \RX DUH D 8 6
H[HPSW SD\HH ,I DSSOLFDEOH \RX DUH DOVR FHUWLI\LQJ WKDW DV D 8 6
SHUVRQ \RXU DOORFDEOH VKDUH RI DQ\ SDUWQHUVKLS LQFRPH IURP D 8 6
WUDGH RU EXVLQHVV LV QRW VEMHFW WR WKH ZLWKKROGLQJ WD[RQ IRUHLJQ
SDUWQHUV VKDUH RI HHHFWLYHO\ FRQQHFWHG LQFRPH DQG
&HUWLI\ WKDW)\$7&\$ FRGH V HQWHUHG RQ WKLV IRUP LI DQ\
LQGLFDWLQJ WKDW \RX DUH H[HPSW IURP WKH)\$7&\$ UHSRUWLQJ LV FRUUHFW
6HHKDW LV)\$7&\$ UHSDUWUJRU IXUWKHU LQIRUPDWLRQ
1RWH \RX DUH D 8 6 SHUVRQ DQG D UHTXHVWHU JLYHV \RX D IRUP
RWKHU WKDQ)RUP : WR UHTXHVW \RXU 7,1 \RX PXVW XVH WKH
UHTXHVWHU\ IRUP LI LW LV VEVWDQWLDOO\ VLPLODU WR WKLV)RUP :
'HILQLWLRQ RI D 8 6)RUP\ IRUP DOO\ WD[SXUSRVHV \RX DUH
FRVLGHUHG D 8 6 SHUVRQ LI \RX DUH
‡ \$Q LQGLYLGXDO ZKR LV D 8 6 FLWL]HQ RU 8 6 UHVLGHQW DOLHQ
‡ \$ SDUWQHUVKLS FRUSRUDWLRQ FRPSDQ\ RU DVVRFLDWLRQ FUHDWHG RU
RUJDQL]HG LQ WKH 8QLWHG 6WDWHV RU XQGHU WKH ODZV RI WKH 8QLWHG 6WDWHV
‡ \$ HVWDWH RWKHU WKDQ D IRUHLJQ HVWDWH RU
‡ \$ GRPHVLF WUXVW DV GHILQH LQ 5HJXODWLRQV VHFWRQ
6SHFLDO UXOHV IRU SDUWQHUVKLSV WKDW FRQGXFW D WUDGH RU
EXVLQHVV LQ WKH 8QLWHG 6WDWHV DUH JHQHUDOO\ UHTXLUH WR SD\ D
ZLWKKROGLQJ WD[XQGHU VHFWRQ RQ DQ\ IRUHLJQ SDUWQHUV\ VKDUH RI
HHHFWLYHO\ FRQQHFWHG WD[DEOH LQFRPH IURP VXFK EXVLQHVV)XUWKHU LQ
FHUWDLQ FDVHV ZKHUH D)RUP : KDV QRW EHHQ UHFHLYHG WKH UXOHV
XQGHU VHFWRQ UHTXLUH SDUWQHUVKLS WR SUHVXPH WKDW D SDUWQHUV LV
D IRUHLJQ SHUVRQ DQG SD\ WKH VHFWRQ ZLWKKROGLQJ WD[
7KHUHIRUH LI \RX DUH D 8 6 SHUVRQ WKDW LV D SDUWQHUVKLS
FRQGXFWLQJ D WUDGH RU EXVLQHVV LQ WKH 8QLWHG 6WDWHV SURYLGH)RUP
: WR WKH SDUWQHUVKLS WR HVWDEOLVK \RXU 8 6 VDWXV DQG DYRLG
VHFWRQ ZLWKKROGLQJ RQ \RXU VKDUH RI SDUWQHUVKLS LQFRPH
,Q WKH FDVHV EHZRZ WKH IROORZLQJ SHUVRQ PXVW JLYH)RUP : WR
WKH SDUWQHUVKLS IRU SXUSRVHV RI HVWDEOLVKLQJ LWV 8 6 VDWXV DQG
DYRLGLQJ ZLWKKROGLQJ RQ LWV DOORFDEOH VKDUH RI QHW LQFRPH IURP WKH
SDUWQHUVKLS FRQGXFWLQJ D WUDGH RU EXVLQHVV LQ WKH 8QLWHG 6WDWHV
‡ ,Q WKH FDVHV RI D GLVUHJDUGHG HQWLW\ ZLWK D 8 6 RZQHU WKH 8 6
RZQHU RI WKH GLVUHJDUGHG HQWLW\ DQG QRW WKH HQWLW\
‡ ,Q WKH FDVHV RI D JUDQWU WUXVW ZLWK D 8 6 JUDQWU RU RWKHU 8 6
RZQHU JHQHUDOO\ WKH 8 6 JUDQWU RU RWKHU 8 6 RZQHU RI WKH JUDQWU
WUXVW DQG QRW WKH WUXVW DQG
‡ ,Q WKH FDVHV RI D 8 6 WUXVW RWKHU WKDQ D JUDQWU WUXVW WKH 8 6 WUXVW
'RWKHU WKDQ D JUDQWU WUXVW DQG QRW WKH EHQHILFDLHV RI WKH WUXVW
)RUHLJQ SHUVRQÓ I H X™-dP• ‡X U WWL"KDP3™p5€

7KH)RUHLJQ \$FFRXQW 7D[&RPSOLDQFH \$FW)\$7&
SDUWLFSLDWLQJ IRUHLJQ ILQDQFLDO LQVWLWXW
DFFRXQW KROGHUV WKDW DUH VSHFLILHG 8QLWH
SD\HHV DUH H[HPSW IURP)\$7&\$ UHSRUWLQJ RQ
)\$7&\$ UHSRUWLQJ RQ DQ\ IRUHLJQ DQG WKH ,QVWUXFWLRQV
RI)RUP : IRU PRUH LQIRUPDWLRQ

3HQDOWLHV

)DLOXUH WR IXUQLVK\ WR IXUQLVK \RXU FRUUH
UHTXHVWHU \RX DUH VEMHFW WR D SHQDOW\ RI
XQOHVV \RXU IDLOXUH LV GXH WR UHVRQDEOH FD
&LYLO SHQDOW\ IRU IDOVH LQIRUPDWLRQ, ZLWK UHV
PDNH D IDOVH VWDWHPHQW ZLWK QR UHVRQDE
EDFNXS ZLWKKROGLQJ \RX DUH VEMHFW WR D



7KH IROORZLQJ FRGHV LGHQWLI\ SD\HHV WKDV
ZLWKKROGLQJ (QWHU WKH DSSURSULDWH FRGH

6HFXUH <RXU 7D[5HFRUGV)URP

