



Documentation Requirements to Comply with FATCA

Citi Treasury and Trade Solutions is required to collect the appropriate documentation for a new depository accounts and for pre-existing accounts. The general purpose of these documents is stated in the table below, and additional helpful information can be found at <https://www.citi.com/tts/sa/taxinitiatives/fatca.html>. Customers can provide necessary documentation by way of a TTS' Self-certification form or complete a Form W-9 or W-8 via an on-line tool or by accessing the IRS sites linked below.

Citi Form	Purpose
Self-certification Form	<p>This form can be used in lieu of a W-8 Tax Form by an Active Non-Financial Foreign Entity (Active NFFE), a publicly traded NFFE or Affiliate of a publicly traded NFFE having <u>only</u> a depository account outside of the United States.</p> <p>For any other entity type other than an Active NFFE or publicly traded NFFE or affiliate of a publicly traded NFFE, this form should <u>not</u> be completed and the appropriate IRS Form W-8 / W-9, as listed below, should be completed instead.</p> <p>Self-certification Form: https://www.citibank.com/tts/sa/taxinitiatives/docs/FATCA-CRS-Self-certification-Client-Form.pdf Instructions for Self-certification Form: https://www.citibank.com/tts/sa/taxinitiatives/docs/FATCA-CRS-Self-certification-Guidelines.pdf</p>

IRS Tax Form Tool	Purpose
IRS Tax Form Tool	Citi has provided access to an online tool to assist in selecting and completing the appropriate IRS Tax Form. Please visit https://ew802.fatcacompliance.com/EW8LiteCiti1 Registration code: UD9\$5K

IRS Tax Forms	Purpose
W-9	<p>Generally used by all U.S.-incorporated entities and U.S. persons For use by U.S. persons to declare U.S. status and to claim an exemption from FATCA reporting, if applicable. A corporation or partnership is a U.S. person if it was organized under the laws of the United States, a State or the District of Columbia. A trust is a U.S. person only if it is governed by U.S. law and a U.S. trustee holds all the substantial powers of the trust.</p> <p>W-9 Form: http://www.irs.gov/pub/irs-pdf/fw9.pdf Instructions for W-9 Form: https://www.irs.gov/pub/irs-pdf/iw9.pdf</p>
W-8BEN-E	<p>Generally used by Non-U.S. Corporations and/or Public Sector Entities (Non-Financial Institutions) For use by a non-U.S. legal entity that is a beneficial owner of any income paid to the account. Certifies to the non-U.S. status of the beneficial owner and its FATCA status.</p> <p>W-8BEN-E Form: https://www.irs.gov/pub/irs-pdf/fw8bene.pdf Instructions for W-8BEN-E Form: https://www.irs.gov/pub/irs-pdf/iw8bene.pdf</p>
W-8IMY	<p>Generally used by Non-U.S. Financial Institutions and Non-U.S. Partnerships For use by non-U.S. intermediaries (qualified intermediary and non-qualified intermediary) and flow-through entities (partnerships, grantor trusts and simple trusts). Certifies to the non-U.S. status and the FATCA status of the intermediary or flow-through entity.</p> <p>A withholding statement and if required, tax documentation for each underlying beneficial owner may be required.</p> <p>W-8IMY Form: http://www.irs.gov/pub/irs-pdf/fw8imy.pdf Instructions for W-8IMY Form: http://www.irs.gov/pub/irs-pdf/iw8imy.pdf Withholding Statement: https://www.citibank.com/tts/sa/taxinitiatives/docs/FATCA_W8_IMY_Withholding_Statement_Template.pdf</p>
W-8BEN	<p>Generally used by Non-U.S. Individuals For use by an individual only to certify to his/her non-U.S. resident status. A non-U.S. resident individual is an individual that is not a U.S. citizen or a lawful permanent resident of the United States (i.e., a green-card holder) and does not have a substantial presence in the United States (a physical presence of 183 days or less).</p> <p>W-8BEN Form: http://www.irs.gov/pub/irs-pdf/fw8ben.pdf Instructions for W-8BEN Form: http://www.irs.gov/pub/irs-pdf/iw8ben.pdf</p>
W-8EXP	<p>Generally used by Non-U.S. Governments or International Organizations For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.</p> <p>W-8EXP Form: https://www.irs.gov/pub/irs-pdf/fw8exp.pdf Instructions for W-8EXP Form: https://www.irs.gov/pub/irs-pdf/iw8exp.pdf</p>
W-8ECI	<p>Generally used by U.S. Branches of non-U.S. Banks For use by a non-U.S. legal entity that is the beneficial owner of U.S. source income that is effectively connected with the conduct of a trade or business within the United States.</p> <p>W-8ECI Form: https://www.irs.gov/pub/irs-pdf/fw8eci.pdf Instructions for W-8ECI Form: https://www.irs.gov/pub/irs-pdf/iw8eci.pdf</p>

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