



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.txsolutions.spglobal.com/EW8LiteCiti1/Acknowledgement.aspx Registration code: UD9\$5K |

| IRS Tax Forms | Purpose |
|-----------------|---|
| W-9 | <p>Generally used by all U.S.-incorporated entities and U.S. persons</p> <p>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)</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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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