

# Introduction To The Citi FATCA/CRS Entity Self-Certification Form

IT IS IMPORTANT TO READ THIS PAGE IN IT'S ENTIRETY BEFORE CONTINUING. NOTE THIS FORM CAN BE USED FOR FATCA OR CRS (WHERE APPLICABLE) OR FOR BOTH FATCA AND CRS.

**You can use this form** if you are an Active NFFE, a publicly traded NFFE or affiliate of a publicly traded NFFE having only a depository account **outside of the United States**, which includes all Model 1 and Model 2 and NON-IGA jurisdictions. Please see the definitions at the bottom of this page.

**You cannot use this form**

- If the entity is a disregarded entity, partnership or other fiscally transparent entity for U.S. tax purposes,
- If you have any of the following FATCA tax statuses: Active NFFE having a custodial account for holding securities, Passive NFFE, Non-participating FFI, Participating FFI, Reporting Model 1 FFI or U.S. entity, or
- If the account is held in the U.S.

**If you are not eligible to complete this form**, please use the following online tools to assist you in completing the required IRS Tax Form and/or CRS documents.

FATCA: <a href="https://ew802.fatcacompliance.com/EW8LiteCiti1">https://ew802.fatcacompliance.com/EW8LiteCiti1</a> and use Registration code: <b>UD9\$5K</b>	CRS: <a href="https://ew802.fatcacompliance.com/ECRSLiteTTS/">https://ew802.fatcacompliance.com/ECRSLiteTTS/</a> and use Registration code: <b>crs2484</b>
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Definitions		
NFFE		A non-financial foreign entity is a non-U.S. entity that is not a financial institution.
Active NFFE	Can Use This Form	The entity is an NFFE that is resident in a country that has an intergovernmental agreement in effect with the United States as well as an entity that meets any of the following criteria:  Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.
Publicly Traded NFFE or Affiliate of a Publicly Traded NFFE		The entity is a non-U.S. corporation that is not a financial institution; and <ul style="list-style-type: none"> <li>• The stock of such corporation is regularly traded on one or more established securities markets, <b>Or</b></li> <li>• The entity is a related entity (i.e., member of the same expanded affiliated group) to an entity the stock of which is regularly traded on an established securities market.</li> </ul>
Passive NFFE	Cannot Use This Form	The entity is a non-U.S. entity that is not a financial institution and does not qualify as an Active NFFE.
FFI		A custodial institution, depository institution, investment entity, specified insurance company, relevant holding company or a treasury company.
Nonparticipating FFI		A nonparticipating FFI is a Foreign Financial Institution that is not a participating FFI, Reporting Model 1 FFI, Reporting Model 2 FFI, deemed-compliant FFI, or an exempt beneficial owner.

Additional details can be found at <https://www.citibank.com/tts/sa/taxinitiatives/docs/FATCA-CRS-Self-certification-Guidelines.pdf>



# FATCA/CRS Entity Self-Certification Form

FOR USE BY AN ACTIVE NFFE, A PUBLICLY TRADED NFFE OR NFFE AFFILIATE OF A PUBLICLY TRADED ENTITY HAVING ONLY A DEPOSITORY ACCOUNT OUTSIDE OF THE UNITED STATES

## For accounts opened in Model 1 and Model 2 and NON-IGA Jurisdictions

To comply with tax information reporting requirements of governmental authorities such as Foreign Account Tax Compliance Act ("FATCA") and Common Reporting Standard ("CRS"), Citi must obtain certain information about each account holder's tax residency and tax classification status. In certain circumstances, Citi may be required to share this information with relevant tax authorities.

By completing and signing this Form, you are self-certifying that the entity is an Active Non-Financial Foreign Entity (Active NFFE) by reason of income/assets, a publicly traded NFFE or an NFFE related to a publicly traded corporation and has only a depository account outside of the United States. If you need assistance in determining the entity's FATCA status or in completing this Form, please contact your tax or legal advisor.

### Part 1 - Entity/Organization Details

1. Name of Entity or Organization			
2. Country of Incorporation or Organization			
3. U.S. Tax Identification Number (TIN) (or foreign TIN if no U.S. TIN)			
4. Permanent Residence Address (Do not use a P.O. Box or an in-care-of address (other than a registered address)).			
5. Country		6. Postal/ZIP Code	
7. Mailing Address (if different from above)			
8. Country		9. Postal/ZIP Code	
10. Country of Tax Residence and related Taxpayer Identification Number (TIN) or equivalent			

Please complete the following table indicating the Account Holder's tax residence country or countries (i.e. where the entity is treated as a resident of the country for purposes of that country's income tax) and the Account Holder's TIN (if any) for each country indicated. If the Account Holder is tax resident in more than three countries, please use a separate sheet. If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please use the following online tools to assist you in completing the required IRS and/or CRS Documents.

FATCA: <a href="https://ew802.fatcacompliance.com/EW8LiteCiti1">https://ew802.fatcacompliance.com/EW8LiteCiti1</a> and use Registration code: <b>UD9\$5K</b>	CRS: <a href="https://ew802.fatcacompliance.com/ECRSLiteTTS/">https://ew802.fatcacompliance.com/ECRSLiteTTS/</a> and use Registration code: <b>crs2484</b>
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If a TIN is unavailable, please provide the appropriate reason A, B or C as defined below:

**Reason A** – The country where the Account Holder is liable to pay tax does not issue TINs to its residents

**Reason B** – The Account Holder is unable to obtain a TIN or equivalent number (If this reason is selected, please explain why the Account Holder is unable to obtain a TIN in the below table)

**Reason C** – No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN

Country of tax residence	TIN	If no TIN available, Select Reason A, B or C
1		<input type="checkbox"/> Reason A <input type="checkbox"/> Reason B <input type="checkbox"/> Reason C
2		<input type="checkbox"/> Reason A <input type="checkbox"/> Reason B <input type="checkbox"/> Reason C
3		<input type="checkbox"/> Reason A <input type="checkbox"/> Reason B <input type="checkbox"/> Reason C

# FATCA/CRS Entity Self-Certification Form

Please explain in the following boxes why the Account Holder is unable to obtain a TIN if you selected Reason B above.

1

2

3

## Part 2A - FATCA Status

Please indicate your entity's FATCA status by checking the appropriate status below.

If the entity has any FATCA status other than Active NFFE or publicly-traded NFFE or NFFE affiliate of a publicly-traded entity, you should not complete this Form. You should complete the appropriate IRS Form W-8 or Form W-9 (if a U.S. entity) and a CRS Self-Certification.

Can Use This Form	Cannot Use This Form – must complete appropriate U.S. Tax Form and CRS Self-certification Form
<input type="checkbox"/> Active NFFE (complete part 3) <input type="checkbox"/> Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Entity (complete part 4)	<input type="checkbox"/> Active NFFE having a custodial account for holding securities <input type="checkbox"/> Passive NFFE <input type="checkbox"/> Non-participating FFI <input type="checkbox"/> Participating FFI <input type="checkbox"/> Reporting Model 1 FFI <input type="checkbox"/> U.S. entity Please use the following online tools to assist you in completing the required IRS and/or CRS Documents: IRS Tax Form <a href="https://ew802.fatcacompliance.com/EW8LiteCiti1">https://ew802.fatcacompliance.com/EW8LiteCiti1</a> and use Registration code: <b>UD9\$5K</b> CRS Self-Certification <a href="https://ew802.fatcacompliance.com/ECRSLiteTTS/">https://ew802.fatcacompliance.com/ECRSLiteTTS/</a> and use Registration code: <b>crs2484</b>

## Part 2B - Beneficial Owner Status

Please indicate your entity's U.S. tax classification status by checking the appropriate status below:

- Corporation     
  Estate     
  Central Bank of Issue     
  Private Foundation  
 Complex Trust     
  Government     
  Tax-Exempt Organization

## Part 3 - Active NFFE

### Certification

I certify that:

- The entity identified in Part 1 is a non-U.S. entity that is not a financial institution; **and**
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity during the preceding calendar year were assets that produce or are held for the production of passive income (See Guidelines for an explanation of passive income);



# FATCA/CRS Entity Self-Certification Form

## Part 4 - Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Entity

### Certification

A.  I certify that:

- The entity identified in Part 1 is a non-U.S. corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

B.  I certify that:

- The entity identified in Part 1 is a non-U.S. corporation that is not a financial institution;
- The entity identified in Part 1 is a Related Entity to an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_

## Part 5 - Consent to Information and Document Sharing

I authorize Citi to provide, directly or indirectly, to any relevant tax or other governmental authorities, a copy of this Form and to disclose to such party any additional information that Citi may have in its possession that is relevant to the entity's claims on this Form.

I acknowledge and agree that information contained on this Form and information regarding income paid or credited to or for the benefit of the account(s) to which this Form relates may be reported to tax or other governmental authorities and that those parties may provide the information to the country or countries in which the entity is resident for tax purposes.

**Under penalties of perjury, I declare that I have examined the information on this Self-Certification and to the best of my knowledge and belief, it is true, correct and complete. I further certify under penalties of perjury that:**

- The entity identified on line 1 of this Self-Certification is the beneficial owner of all the income to which this Form relates and is using this Form to certify its status for Chapter 4 purposes;
- The entity identified on line 1 of this Self-Certification is not a U.S. Person;
- I am authorized to sign for the entity identified on line 1.

I agree that the entity identified on line 1 of this Self-Certification will submit a new Self-Certification within 30 days if any certification on this Form becomes incorrect.

Signature:\* \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_ (DD/MM/YYYY)

**Note: Please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.**

Capacity\* \_\_\_\_\_

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