

U.S. Tax Form Requirements

Citi is required to collect the appropriate U.S. tax form for a new depository account. The general purpose of these forms is stated in the table below, and additional helpful information can be found at this [site](#):

Form Number	Purpose
US Tax Form Tool	Citi has provided access to an online tool to assist in selecting and completing the appropriate US Tax Form. Please visit https://ew802.fatcacompliance.com/EW8LiteCiti1 Registration code UD9\$5K
Alternatively, you may select and complete your US Tax Form via the below links:	
W-9	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. 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
W-8BEN-E	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. Please see Simplified Instructions and Common Errors to help complete this form and ensure it is valid. W-8BEN E Form: http://www.irs.gov/pub/irs-pdf/fw8bene.pdf Instructions for W-8BEN E Form: http://www.irs.gov/pub/irs-pdf/iw8bene.pdf
W-8IMY	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. 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
W-8BEN	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). 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
W-8EXP	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. Please see Simplified Instructions for Foreign Governments for help in completing this form. W-8EXP Form: http://www.irs.gov/pub/irs-pdf/fw8exp.pdf Instructions for W-8EXP Form: http://www.irs.gov/pub/irs-pdf/iw8exp.pdf

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