

Common Errors to Avoid in Completing Form W-8BEN-E

Here is a list of common errors that Citi has identified when reviewing Forms W-8BEN-E submitted by its clients. Before submitting a completed Form W-8 to Citi, you may wish to perform a self-check by seeing whether any of these errors were made on your form. If so, you may need to prepare a new form with the corrected information. Please note that this list is not an all-inclusive list of possible errors.

General:

Description of Error	Where
Providing an incomplete or abbreviated legal entity name. However, common abbreviations may be used to indicate the entity type (e.g., S.A., A.G., Ltd.).	Part 1, Line 1
Failing to select an Entity Type (by marking the appropriate box). An entity classification must be determined based on U.S. tax principles.	Part 1, Line 4
Selecting an entity type of "tax-exempt organization" when the entity is NOT a charitable, religious, educational or scientific organization.	Part 1, Line 4
Failing to select a FATCA Status (by marking the appropriate box).	Part 1, Line 5
Failing to provide information or make representations required for a particular FATCA status.	For Financial Institutions: Parts IV-XII, XVII, or XXVII For Exempt Beneficial Owners: Parts XIII-XVI For Non-financial Foreign Entities: Parts XVIII-XXVI, XXVIII, XXX
Providing an incomplete Permanent Residence Address. All the components of an address should be provided (Street or rural route, Apt. or suite no., city or town, state or province, postal code and country).	Part 1, Line 6
Failing to furnish a foreign taxpayer identification number (TIN) when holding a deposit account at the U.S. office of bank, unless the foreign country does not issue TINs or the entity does not have one.	Part 1, Line 9b
Failing to sign and date the form.	Part XXIX
Failing to print the name of the signatory.	Part XXIX
Failing to certify (by marking the box) that the signatory has capacity to sign the form.	Part XXIX
Making any alterations or modifications (including by cross-out or white-out) to any mandatory information or certification language in the form.	Anywhere

For Disregarded Entities only:

Description of Error	Where
Providing the name of an entity that is disregarded for U.S. tax purposes as the beneficial owner of a bank deposit account. Instead the name of the single owner of a disregarded entity must be stated on line 1.	Part 1, Line 1
Failing to state the name of a disregarded entity on Line 3 when Part II is required to be completed for a disregarded entity located in a different country than its single owner.	Part 1, Line 3

For Corporations:

Description of Error	Where
Certifying that the corporation is a publicly traded NFFE (by marking box 37a) but not providing the name of one securities exchange upon which the stock is regularly traded.	Part XXIII, Line 37a
Certifying that the corporation is an NFFE Affiliate of a Publicly Traded Corporation (by marking box 37b) but not providing the name of the parent corporation whose stock is publicly traded or the name of the securities market where the stock is regularly traded.	Part XXIII, Line 37b

For Financial Institutions only:

Description of Error	Where
Selecting a FATCA status of "PFFI" for a Reporting Model 2 FFI. Instead select "Reporting Model 2 FFI."	Part 1, Line 5
Selecting a FATCA status of "Registered deemed-compliant FFI" for a Reporting Model 1 FFI. Instead, select "Reporting Model 1 FFI."	Part 1, Line 5

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