

# Introduction to 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.

The Self -Certification Form needs to be obtained and validated by the Bank within 90 days from account opening. If it is not, the Bank reserves the right to close or place restrictions upon the account, until such time a valid Self-Certification Form has been obtained and validated by the Bank. Validation of the Self-Certification Form will be at the sole discretion of the Bank. Please note, in certain jurisdictions where required by law\*, the Bank will not be able to open the account until a valid Self-Certification Form has been received and validated by the Bank.

\*For further Information on applicable countries go to:

[Translated Combined FATCA/CRS Self-Certification Forms](#)

By completing and signing this Form, you are self-certifying that 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.

**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.

This Self-Certification may be electronically or digitally signed. The electronic signature must indicate that the form was electronically signed by a person authorized to do so (for example, with a time and date stamp and statement that the form has been electronically signed).

## FATCA:

<https://ew802.taxsolutions.spglobal.com/EW8LiteCiti1/Acknowledgement.aspx>

and use Registration code: **UD9\$5K**

## CRS:

[Common Reporting Standards \(CRS\) Overview \(citi.com\)\\*](#)

Definition	
<b>NFFE</b>	A non-financial foreign entity is a non-U.S. entity that is not a financial institution.
<b>Active NFFE</b>	<p>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:</p> <p>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.</p>
<b>Publicly Traded NFFE or Affiliate of a Publicly Traded NFFE</b>	<ul style="list-style-type: none"> <li>The entity is a non-U.S. corporation that is not a financial institution; and</li> <li>The stock of such corporation is regularly traded on one or more established securities markets, Or</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>

# FATCA/CRS Entity Self-Certification Form

Mandatory fields are noted with an asterisk (\*)

## Part 1A – Entity/Organization Details

1. Name of Entity or Organization*			
2. Country of Incorporation* or Organization			
3. U.S. Tax Identification Number (TIN) (9 character)			
4. Permanent Residence Address (Do not use a P.O. Box or an in-care-of address (other than a registered address). *			
5. City, State, Postal/ZIP Code*		6. Country*	
7. Mailing Address (complete if different from the above)			
8. City, State, Postal/ZIP Code		9. Country	

Please complete the below 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. Note – all jurisdictions of tax residence must be disclosed.

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 (**Explanation required in table 1C**)

**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.

## Part 1B – Entity/Organization Tax Residence\*

Country of tax residence *	TIN *	If no TIN available, enter 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

## Part 1C – Entity/Organization Tax Residence

(Please complete only if Reason B in the above table has been selected)

Please explain in the following boxes why the Account Holder is unable to obtain a TIN	
1	
2	
3	

# FATCA/CRS Entity Self-Certification Form

## Part 2A – FATCA Status\*

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

- ☐ Active NFFE (if selected, Part 2B and Part 3 must be completed)
- ☐ Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Entity (if selected, Part 2B and Part 4 must be completed)

## Part 2B – Beneficial Owner Status\*

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

- |  |                                      |   |  |
|--|--------------------------------------|---|--|
| <input type="checkbox"/> Central Bank of Issue | <input type="checkbox"/> Corporation | <input type="checkbox"/> Foreign Government – Controlled Entity | <input type="checkbox"/> Tax-Exempt Organization |
| <input type="checkbox"/> Complex Trust         | <input type="checkbox"/> Estate      | <input type="checkbox"/> Foreign Government – Integral Part     | <input type="checkbox"/> Private Foundation      |

## 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);

## 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 \_\_\_\_\_

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## 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:**

- a. 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;
- b. The entity identified on line 1 of this Self-Certification is not a U.S. Person;
- c. I am authorized to sign for the entity identified on line 1.

Please check below box if you would like Citi to apply this CRS Self-Certification to all other countries in which your accounts are opened (excluding China, India, Indonesia, Japan, Poland, and Russia where country regulations require the Bank to collect separate CRS forms).

☐ Please apply this CRS self-certification as described above (excluding any countries you have specified).

Note: If checked, please confirm with your tax advisor that your CRS status is the same in all countries and if there are specific countries for which this form should not apply, please specify names.

**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. If not, the Bank reserves the right to place restrictions upon the account, until such time a valid Self-Certification Form has been obtained and validated by the Bank.**

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

Print Signatory's 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 (Title/Authorized Signature): \* \_\_\_\_\_

### Treasury and Trade Solutions

[citi.com/treasuryandtradesolutions](https://citi.com/treasuryandtradesolutions)

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