

Self-Certification for Entities

Instructions for Completion

Wells Fargo is obligated under the Automatic Exchange of Information requirements including the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA) to collect certain information about **each** account holder and associated controlling persons tax residency status. To ensure compliance, please complete this form and provide any additional information requested. Note that in certain circumstances, Wells Fargo may be required to share this and other information with the tax authority in the country in which Wells Fargo is located, who may exchange such information with other relevant tax authorities. The information we may be required to share includes the name, address, tax identification number (TIN), jurisdiction(s) of residence for tax purposes, date of birth (for any controlling persons), place of birth (for any controlling persons), account balance or value at year end, and payments made with respect to such account during the calendar year.

You are required to state the residency (or residencies) for tax purposes of the entity account holder. The entity account holder is the entity entitled to the income and/or assets associated with an account. Definitions to assist you in completing this form can be found in the instructions attached.

If you have remaining questions about how to complete this form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional authority. Wells Fargo will not be in a position to provide assistance beyond the information contained within the instructions attached.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, such as [Tax Identification Number or Tax Residency on the OECD Automatic Exchange of Information Portal](#) (regarding the CRS) and the [U.S. Treasury Department Website](#) (regarding FATCA).

For joint or multiple Account Holders, please complete a separate form for each account holder.

In the case of a change in circumstances that makes any information on this form incorrect, you are required to advise Wells Fargo of these changes, and provide a new, updated Self-Certification form, within 30 days.

Please print clearly, complete all requested information, and sign where indicated. Fields marked with an * are mandatory. Sections marked with an * must be completed as appropriate.

Section I – Identification of the Entity

1. Please include the Legal name of the Account Holder* _____
(including any branch or disregarded entity (see instructions))
2. Country/Jurisdiction of Incorporation or Organization (if branch, location of branch) _____
3. Current Residence Address*
 - a. Apt/Suite Name/Number/Street _____
 - b. Town/City _____
 - c. Province/State _____
 - d. Country/Jurisdiction (do not abbreviate) _____
 - e. Postal Code _____
4. Mailing Address (if different from residence address)
 - a. Apt/Suite Name/Number/Street _____
 - b. b. Town/City _____
 - c. Province/State _____
 - d. Country/Jurisdiction (do not abbreviate) _____
 - e. Postal Code _____

Section II – Tax Residency*

I hereby certify that the entity identified above is resident for tax purposes in the following jurisdiction(s) and the entity's Taxpayer Identification Number (TIN) or functional equivalent in its jurisdiction of residence for tax purposes is:

5. Jurisdiction 1 _____
 - a. Tax Identification Number _____
 - b. Check this box if this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent
 - c. Specify the reason for non-availability of TIN _____

If "Other" selected, provide reason:

6. Additional Jurisdictions of Residency for Tax Purposes (if applicable). If more than four tax residencies, please provide additional attachment

Jurisdiction of Tax Residence	Tax Identification Number	Reason for non-availability of TIN (if applicable)
1		
2		
3		
4		

Section III – CRS Classification*

Provide your CRS classification by checking the corresponding box. Note that the CRS classification may not be the same as the FATCA classification for the Entity (if those classifications differ for non-apparent reasons, Wells Fargo may request a reasonable explanation). Please select only one classification.

7(a) **Financial Institution - Investment Entity.** Specify the type of Investment Entity below (select only one):

- i. Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution
If you have checked this box, please indicate the name of each controlling person of the entity on Line 9, complete Section I of the separate Annex I – Controlling Person Tax Residency Self-Certification form and have each Controlling Person complete and sign that form.

Note: If there are no natural person(s) who exercise control of the Entity by ownership or other means, then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

- ii. Other Investment Entity
- 7(b) **Other Financial Institution**, including a Depository Financial Institution, Custodial Institution, Specified Insurance Company, or Non-Reporting Financial Institution (i.e., Financial Institution that is a Governmental Entity, International Organization or Central Bank, or a Pension Fund of a Governmental Entity, International Organization or Central Bank, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Exempt Collective Investment Vehicle, Trust whose trustee reports all required information with respect to all CRS Reportable Accounts, Qualified Credit Card Issuer or other Entity defined under the domestic law as low risk of being used to evade tax).
- 7(c) **Active Non-Financial Entity (NFE) - Corporation that is regularly traded or a Related Entity of a regularly traded corporation**

Provide the name of the stock exchange where traded _____

- iv. Certified Deemed Compliant Foreign Financial Institution under Treasury Regulation section 1.1471-5(f)(2) (other than a Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle)
- v. Sponsored Financial Institution Not Required to Obtain GIIN or Trustee Documented Trust

Name of sponsoring entity/trustee: _____

GIIN of sponsoring entity/trustee . . .

- vi. Nonparticipating Foreign Financial Institution

8(e) Non-Financial Foreign Entity (NFFE) (select only one):

- i. Active NFFE - Corporation that is regularly traded or a Related Entity of a regularly traded corporation

Provide the name of the stock exchange where traded _____

If you are a Related Entity of a regularly traded corporation, provide the name of the regularly traded corporation _____

- ii. Other Active NFFE. Please see instructions attached for definitions.

- iii. Direct Reporting NFFE or Sponsored Direct Reporting NFFE

GIIN of NFFE: . . .

- iv. Excepted Inter-Affiliate FFI
- v. Code section 501(c) Organization
- vi. Passive NFFE

If you have checked this box, please indicate the name of each controlling person of the entity in Line 9, complete Section I of the separate Annex I – Controlling Person Tax Residency Self-Certification form and have each Controlling Person complete and sign that form.

Note: If there are no natural person(s) who exercise control of the Entity, then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Section V – Controlling Persons

9. If you have checked Line 7(a)(i), “Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution,” Line 7(f), “Passive Non-Financial Entity” or Line 8(e)(vi), “Passive NFFE,” above, then please indicate the name(s) of any Controlling Persons of the account holder here and have each Controlling Person complete and sign a separate Annex I - Controlling Person Tax Residency Self- Certification form:

1.

2.

3.

4.

Section VI – Declaration and Signature*

I acknowledge that the information contained in this form and the information regarding the account holder may be reported to the tax authorities of the country/jurisdiction in which this/these account(s) is/are maintained and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which I may be tax resident where those country(ies)/jurisdiction(s) (or tax authorities in those countries) have entered into Agreements to exchange financial account information with the country/jurisdiction in which this account(s) is/are maintained. I also acknowledge and agree this form and the information contained may be stored both physically and electronically in jurisdictions outside the jurisdiction where the account is booked.

I acknowledge and agree to the terms of the applicable Wells Fargo international [privacy notice](#) with respect to the processing of personal data provided in connection with this form. For any individual about whom I am providing data other than myself, I represent that I have: (a) informed the individual about Wells Fargo's data privacy practices by providing them with the link above to the applicable privacy notice; and (b) obtained any requisite consents from the individual necessary to permit the activities described in the applicable privacy notice.

I will inform Wells Fargo of any change in circumstances which affects the entity's tax residency status or causes the information contained herein to become incorrect and I will provide an updated Declaration and Self-Certification within 30 days of such change in circumstances.

I certify that I am the account holder (or I am authorized to sign for the account holder) of all the account(s) to which this form relates. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

Sign here

<input type="text"/>	<input type="text"/>
Signature*	Print name*
<input type="text"/>	<input type="text"/>
Date DD/MM/YYYY*	Please indicate the capacity in

If signing under a Power of Attorney, please also attach a copy of the Power of Attorney.

Annex I - Controlling Person Tax Residency Self-Certification

Passive Non-Financial Entities or Investment Entities in non-participating jurisdictions under CRS managed by another Financial Institution and Passive Non-Financial Foreign Entities under FATCA: Information regarding Controlling Persons (to be completed and signed by each Controlling Person)

Instructions for Completion

Wells Fargo is obligated under the Automatic Exchange of Information requirements including the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA) to collect certain information about Controlling Persons of Passive Non-Financial Entities and Investment Entities in non-participating jurisdictions under CRS managed by another Financial Institution, as well as Controlling Persons of Passive Non-Financial Foreign Entities under FATCA. This information includes tax residency status of the Controlling Persons of these entities. In general, tax residence is the country in which you live. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or in more than one country at the same time (dual residency). The country/countries in which you pay income tax are likely to be your country/countries of tax residence. For more information on tax residence, please consult your tax advisor or see the following information on the [OECD Automatic Exchange of Information Portal](#).

To ensure compliance with CRS regulations, please complete this form and provide any additional information requested. Note that in certain circumstances, Wells Fargo may be required to share this and other information with relevant tax authorities.

Please provide below the requested details of any of the Controlling Persons. The Entity account holder should indicate its name in Section I, and have each Controlling Person separately complete the form below and sign the Declaration and Signature in Section V. Definitions to assist you in completing this form can be found in the Instructions attached. If you have remaining questions about how to complete this form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional authority. Wells Fargo will not be in a position to provide assistance beyond the information contained within the instructions attached.

In the case of a change in circumstances that makes any information on this form incorrect, you are required to advise Wells Fargo of these changes, and provide a new, updated Self-Certification form, within 30 days.

Please print clearly, complete all requested information, and sign where indicated. Fields marked with an * are mandatory.

Section I – Entity for Which the Controlling Person Provides the Self-Certification

Full legal name of the entity to which the individual is a Controlling Person (to be completed by the entity account holder)* _____

Section II – Controlling Person Information

1. Title _____
2. Name of the Controlling Person: Last* _____ First* _____ Middle _____
3. City of Birth _____
4. Country of Birth _____
5. Date of Birth (DD/MM/YYYY) *

6. Current Residence Address*
- a. House/Apt/Suite Name/Number/Street
 - b. Town/City
 - c. Province/State
 - d. Country/Jurisdiction (do not abbreviate)
 - e. Postal Code

7. Mailing Address (if different)
- a. House/Apt/Suite Name/Number/Street
 - b. Town/City
 - c. Province/State
 - d. Country/Jurisdiction (do not abbreviate)
 - e. Postal Code

Section III – Type of Controlling Person*¹ (select only one)

8. Provide your Controlling Person type by checking the corresponding box.
 In case of an entity other than a trust (or similar legal arrangement) please select only one of the following:

Owner Controlling person by other means Senior Managing Official

In case of a trust please select only one of the following:

Settlor Trustee Protector Beneficiary Other

If other, specify _____

In case of a legal arrangement other than a trust please select only one of the following:

Settlor Equivalent Trustee Equivalent Protector Equivalent Beneficiary Equivalent

Other equivalent If Other, specify _____

Section IV – Tax Residency*

I hereby certify that the Controlling Person identified above is resident for tax purposes in the following jurisdiction(s) and the Controlling Person’s Taxpayer Identification Number (TIN) or functional equivalent in its jurisdiction of residence for tax purposes is:

9. Jurisdiction 1 _____
- a. Tax Identification Number _____
 - b. If this jurisdiction does not issue, or you are unable to procure a TIN or functional equivalent, check this box
 - c. Specify the reason for non-availability of TIN _____
- If “other” selected, provide reason: _____

¹ The term “Controlling Persons” means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

10. Additional Jurisdictions of Residency for Tax Purposes (if applicable). If more than four tax residencies, please provide additional attachment

Jurisdiction of Tax Residence	Tax Identification Number	Reason for non-availability of TIN (if applicable)
1		
2		
3		
4		

Section V – Declaration and Signature*

I acknowledge that the information contained in this form and the information regarding the account holder may be reported to the tax authorities of the country/jurisdiction in which this/these account(s) is/are maintained and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which I may be tax resident where those country(ies)/jurisdiction(s) (or tax authorities in those countries) have entered into agreements to exchange financial account information with the country/jurisdiction in which this account(s) is/are maintained. I also acknowledge and agree this form and the information contained may be stored both physically and electronically in jurisdictions outside the jurisdiction where the account is booked.

I acknowledge and agree to the terms of the applicable Wells Fargo international [privacy notice](#) with respect to the processing of personal data provided in connection with this form. For any individual about whom I am providing data other than myself, I represent that I have: (a) informed the individual about Wells Fargo's data privacy practices by providing them with the link above to the applicable privacy notice; and (b) obtained any requisite consents from the individual necessary to permit the activities described in the applicable privacy notice.

I will inform Wells Fargo of any change in circumstances which affects my tax residency status or causes the information contained herein to become incorrect and I will provide an updated Declaration and Self-Certification within 30 days of such change in circumstances.

I certify that I am the Controlling Person (or I am authorized to sign for the Controlling Person) of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete. Sign here

<input type="text"/>	<input type="text"/>
Signature*	Print name*
<input type="text"/>	<input type="text"/>
Date DD/MM/YYYY*	If you have signed this on behalf of the Controlling Person please indicate the capacity in which you have acted here*

If signing under a Power of Attorney, please also attach a copy of the Power of Attorney.

Instructions - Self-Certification for Entities

Overview

In order to conform with requirements of the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA), which are standards for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development (OECD) and the United States, Wells Fargo is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS and FATCA require financial institutions to implement due diligence and reporting requirements for financial accounts. To comply with the rules governing information reporting on certain financial accounts, Wells Fargo is required to obtain a Self-Certification form from you. Please note that Wells Fargo may be obligated to share this information with the relevant tax authorities.

You are required to state the residency for tax purposes of the account holder. The account holder is the entity entitled to the income and/or assets associated with a Financial Account. Definitions to assist you in identifying the CRS and FATCA classifications of the account holder and in completing this form can be found in the Appendix-Definitions section of this document.

Please complete and return the enclosed Self-Certification form as directed, as well as any Annexes and Attachments, as applicable to avoid being subject to potential jurisdictional penalties. If you are a natural person, then a "Self-Certification for Individuals" should be provided instead of this form. A "Self-Certification for Individuals" should also be provided if: a) the account holder is a sole trader/proprietorship that is not organized as a separate legal entity from its individual owner or b) the trustor is a natural person and the trust uses the trustor tax identification number.

Instructions for completion

Please note:

- **Do not use this form if the account holder is an individual or a sole proprietor.** Instead you must complete and provide the "Self-Certification for Individuals" form.
- **You should indicate the capacity in which you have signed in Section VI.**
- **For joint or multiple account holders, please complete a separate form for each account holder.**
- **A branch of an Entity is generally treated as an Entity for the purposes of the CRS and FATCA and the form should be completed with details for the branch, and not that of its parent.**
- **In the case of a change in circumstances that makes any information on this form incorrect,** you are required to advise Wells Fargo of these changes, and provide a new, updated Self-Certification form, within 30 days.
- **If the account holder is classified as Passive Non-financial Entity (NFE) or an Investment Entity a non-participating jurisdiction under CRS managed by another Financial Institution or as a Passive Non-Financial Foreign Entity (NFFE),** you also will be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by having each Controlling Person complete and Sign an Annex I – Controlling Person tax residency Self-Certification.

Wells Fargo will not be in a position to provide assistance beyond the information contained within these instructions. If you have any questions about how to complete this form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional tax authority, or seek further information from the [OECD Automatic Exchange of Information Portal](#). You can also find further information on [Tax Identification Numbers](#), and on [Tax Residency](#).

Section I – Identification of the Entity

Line 1. Legal Name of the Account Holder. Include the full legal name of the Entity that is the beneficial owner of the account. This section should be completed by the Entity Account Holder. If the account holder is a Branch of a parent company or a Disregarded Entity please enter the full name of the Branch or Disregarded Entity.

An entity is considered any legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation.

For purposes of CRS and FATCA, a branch of an entity or a disregarded entity are generally treated as entities in their own right and the form should be completed with details of the branch (if in a jurisdiction other than that of its parent company's jurisdiction) or the disregarded entity.

A disregarded entity is a U.S. tax concept. A disregarded entity is legally separate from its owner, but for U.S. federal income tax purposes is disregarded as separate from its owner. If the account holder is a disregarded entity then the name of the disregarded entity should be listed here and not the name of the disregarded entity's owner.

Line 2. Country of Incorporation or Organization (if branch, location of branch). If the Entity is a corporation, the jurisdiction (and the province, state or other sub-national division) of incorporation should be entered. If it is another type of Entity, the jurisdiction (and province, state or other sub-national division) under whose laws it is created, organized or governed should be entered.

If the Entity is a Branch and it is located in a jurisdiction different from where its owner's headquarters are located, indicate the jurisdiction in which the branch is physically located.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 3 (a-e) Residence Address. Enter the full current residence address of the Entity (including Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or "in-care of" address. Instead, provide complete current residence address as explained above.
- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 4 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address (including Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Section II – Tax Residency

In this section you are required to identify **all** of the Entity's jurisdictions of residency for tax purposes. If the Entity has more than one tax residency, please provide details in Line 6.

The term "Tax Residency" is determined by the laws of the relevant local jurisdiction and may depend on factors such as the place of incorporation, organization, management and control, or other factors. If you are unsure as to which jurisdiction(s) the Entity is resident of for tax purposes, please contact your tax advisor or jurisdictional tax authority.

Note: The terms below may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 5. Jurisdiction 1. Enter the jurisdiction where the Entity is resident for the purposes of that jurisdiction's income taxation. If the Entity is tax resident in more than one jurisdiction, please list each one separately on Line 6.

If an Entity has no residence for tax purposes (i.e., because it is treated as fiscally transparent) it will generally be treated as tax resident in the jurisdiction in which its place of effective management is situated.

The entry for the jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 5.a. Tax Identification Number. Enter the Tax Identification Number or functional equivalent that your jurisdiction of residence for tax purposes has issued to the Entity.

Line 5.b. Check this box if this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 5.c. Specify the reason for non-availability of TIN. If you choose other than “Country/Jurisdiction of Residence Does Not Issue TINs” or “Country/Jurisdiction of Residence Does Not Require a TIN to be Obtained”, choose “Other” from the drop-down menu and provide a brief reason why you do not have a TIN.

Line 6. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all jurisdictions of residency for tax purposes, as well as the TIN number for each jurisdiction. If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section III – CRS Classification

In this section you should provide your CRS classification. Please select only one classification.

Line 7(a) Financial Institution – Investment Entity. If the Entity is an Investment entity, specify whether it is either (select only one between i or ii below):

- i. An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, or
- ii. Another type of investment entity

Please review Appendix-Definitions to make this determination.

Note: If the Investment Entity is an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, you also will be required to indicate the name of any Controlling Persons in Line 9 and to provide information on the natural persons who exercise control over the Entity (“the Controlling Person(s)”) by completing an Annex I– Controlling Person tax residency Self-Certification for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 7(b) Other Financial Institution. Check this box if the Entity is a Depository Financial Institution, a Custodial Institution, a Specified Insurance Company, or a Non-Reporting Financial Institution (see Appendix- Definitions).

Please review Appendix-Definitions for the definition of “Custodial Institution,” “Depository Institution,” “Specified Insurance Company,” or “Non-Reporting Financial Institution”.

Line 7(c). Active Non-Financial Entity (NFE) – Corporation that is regularly traded or a Related Entity of a regularly traded corporation. Check this box if the entity is a non-financial entity that is regularly traded on an established securities market or a non-financial entity that is related to an entity that is regularly traded on an established securities market.

Corporation that is regularly traded. Additionally, please provide the stock exchange where the Entity is regularly traded.

Related Entity of a regularly traded corporation. If the Entity is related to a regularly traded corporation, provide the name of the regularly traded corporation and the name of the stock exchange where the regularly traded corporation is traded.

Line 7(d). Active NFE – Governmental Entity, Central Bank or International Organization. Check this box if the Entity is a Governmental Entity, Central Bank or International Organization.

Line 7(e). Other Active Non-Financial Entity. Check this box if you did not check line 7(c)-(d) above and you fall into the definition of Active Non-Financial Entity according to the Appendix-Definitions.

Line 7(f). Passive Non-Financial Entity. Check this box if the Entity is a Passive Non-Financial Entity (See Appendix-Definitions).

A Passive Non-Financial Entity is broadly any Entity that is not a Financial Institution (other than certain Investment Entities in CRS non-participating jurisdiction) and is not an Active Non-Financial Entity.

Note: If the Entity is a Passive Non-Financial Entity, you also will be required to indicate the name of any

Controlling Persons in Line 9 and provide information on the natural persons who exercise control over the Entity (“the Controlling Person(s)”) by completing an Annex I - Controlling Person Tax Residency Self-Certification form for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Section IV – FATCA Classification

In this section you should provide your FATCA classification. Please select only one classification.

Line 8(a) Specified U.S. Person. Check this box if the Entity is a Specified U.S. person (see Appendix-Definitions).

Line 8(b) U.S. person that is not a Specified U.S. Person. Check this box if the Entity is a U.S. Person other than a Specified U.S. person and choose the exemption from FATCA reporting from the drop-down menu.

Line 8(c) Foreign Financial Institution with a GIIN. If the Entity is a Foreign Financial Institution with a GIIN. This includes any type of sponsored foreign financial institution with its own GIIN. Enter the GIIN.

Line 8(d) Foreign Financial Institution without a GIIN. If the Entity is a Foreign Financial Institution without a GIIN, specify whether it is (select only one below):

- I. **Exempt Beneficial Owner.** Check this box if the Entity is an Exempt Beneficial Owner, including a Government Entity, International Organization, Foreign Central Bank, Treaty-Qualified Retirement Fund, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Plan Similar to Section 401(a) Plan, Pension Fund of an Exempt Beneficial Owner, or Investment Entity Wholly Owned by Exempt Beneficial Owners. See definitions in Annex II of the applicable IGA or in Treasury Regulation section 1.1471-6.
- II. **Territory Financial Institution.** Check this box if the Entity is a Territory Financial Institution. See definition in Treasury Regulation section 1.1471-1(b)(130).
- III. **Deemed Compliant FFI under Annex II of the applicable (IGA) (other than a Sponsored Financial Institution or a Trustee Documented Trust).** Check this box if the Entity is a Deemed Compliant Foreign Financial Institution under Annex II of the applicable IGA (other than a Sponsored Financial Institution or a Trustee Documented Trust (see Line 8(d)(v) below)) and indicate the specific exemption from Annex II. Please use the precise language from the IGA. See definitions in Annex II of the applicable IGA.
- IV. **Certified Deemed Compliant FFI under Treasury Regulation section 1.1471-5(f)(2) (other than a Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle).** Check this box if the Entity is a Certified Deemed Compliant Foreign Financial Institution under Treasury Regulation section 1.1471-5(f)(2) (other than a Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle, in which case check box 8(d)(v) instead).
- V. **Sponsored Financial Institution Not Required to Obtain GIIN or Trustee Documented Trust.** Check this box if the Entity is a Sponsored Financial Institution (see Appendix-Definitions) that is not required to have, and does not have, a GIIN, or a Trustee Documented Trust (see definition in Annex II of applicable IGA), and provide the legal name and GIIN of the sponsoring entity or trustee. Do not check this box, and check box 8(c) instead, if the Entity has a GIIN for itself.
- VI. **Nonparticipating Foreign Financial Institution.** Check this box if the Entity is an FFI that has not checked box 8(c) or any of the other boxes in 8(d) above.

Line 8(e) Non-Financial Foreign Entity (NFFE). If the Entity is an NFFE, specify whether it is (select only one below)

- i. **Corporation that is regularly traded or a Related Entity of a regularly traded corporation.** Check this box if the entity is an NFFE that is regularly traded on an established securities market or an NFFE that is related to an entity that is regularly traded on an established securities market.
Corporation that is regularly traded. Additionally, please provide the stock exchange where the Entity is regularly traded.

Related Entity of a regularly traded corporation. If the Entity is related to a regularly traded corporation, provide the name of the regularly traded corporation and the name of the stock exchange where the regularly traded corporation is traded

- ii. **Other Active NFFE.** Check this box if the Entity is not described in line 8(e)(i) above and is an Active NFFE (see Appendix-Definitions).
- III. **Direct Reporting NFFE or Sponsored Direct Reporting NFFE.** Check this box if the Entity is described in Treasury Regulations section 1.1472-1(c)(3) or 1.1472-1(c)(5), and enter the NFFE's GIIN.
- IV. **Excepted Inter-Affiliate FFI.** Check this box if the Entity is an Excepted Inter-Affiliate FFI described in Treasury Regulation section 1.1471-5(e)(5)(iv). Please note that such an entity has been carved out of the definition of "financial institution" in those regulations notwithstanding that it would otherwise be a financial institution.
- V. **Code section 501(c) Organization.** Check this box if the Entity is a Code section 501(c) Organization described in Treasury Regulation section 1.1471-5(e)(5)(v).
- VI. **Passive NFFE.** Check this box if the Entity is a Passive Non-Financial Entity (See Appendix-Definitions).

A Passive Non-Financial Foreign Entity is broadly any Entity that is not a Financial Institution and is not an Active Non-Financial Entity.

Note: If the Entity is a Passive NFFE, you also will be required to indicate the name of any Controlling Persons in Line 9 and provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I – Controlling Person Tax Residency Self- Certification form for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Section V – Controlling Persons (CRS and FATCA)

Line 9. If you have checked Line 7(a)(i) "Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution," Line 7(f) "Passive Non-Financial Entity," or Line 8(e)(vi) "Passive NFFE," then please indicate the name of the Controlling Person(s) of the Account Holder in the space provided.

Section VI – Declaration and Signature

Provide the signature of the individual authorized to sign on behalf of the Entity, print the name of the individual and the capacity in which the individual is signing, and date the form. If signing the form under a power of attorney, please attach a certified copy of the power of attorney. Additionally, you may review the terms of the applicable Wells Fargo international [privacy notice](#) with respect to the processing of personal data provided in connection with this form.

ANNEX I – Controlling Person Tax Residency Self- Certification

Overview

In order to conform with the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA), which are standards for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development (OECD) and the United States, respectively, Wells Fargo is required to collect information regarding tax residence and other pertinent information with respect to the Controlling Persons of a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution (regarding the CRS) and a Passive Non-Financial Foreign Entity (regarding FATCA) to determine if financial reporting is required.

CRS and FATCA require financial institutions to implement due diligence and reporting requirements for financial accounts. To comply with the rules governing information reporting on certain financial accounts, Wells Fargo is required to obtain a Self-Certification form from you. Please note that Wells Fargo may be obligated to share this information with the relevant tax authorities.

You are required to state your residency for tax purposes as you have been identified as a Controlling Person of an account holder that is classified under CRS as either a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution and/or is classified under FATCA as a Passive Non-Financial Foreign Entity.

Definitions to assist you in completing this form can be found in the Appendix-Definitions section of this document. If an account holder is classified as a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS managed by another Financial Institution, or as a Passive Non-Financial Foreign Entity for FATCA purposes, natural persons who exercise control over the Entity (“the Controlling Person(s)”) are required to provide information by completing this form. Each Controlling Person is required to complete and sign a separate form.

Please complete and return the enclosed Self-Certification form as directed as well as any Attachments as applicable to avoid being subject to potential jurisdictional penalties.

Instructions for Completion

Please note:

- **Wells Fargo may be obligated to share this and other information with relevant tax authorities.**
- **This form cannot be completed by an Entity.** Controlling Persons are natural persons. The Entity account holder should indicate its name in Section I.
- **For joint or multiple Controlling Persons use a separate form for each Controlling Person.**
- **If any of the information about your tax residency changes,** you are required to provide Wells Fargo with a new updated Self-Certification form within 30 days.
- **If you are completing this form on behalf of a Controlling Person** then you should indicate the capacity in which you have signed in the signature section of the form.

If you have any questions about how to complete this form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional tax authority, or seek further information from the [OECD Automatic Exchange of Information Portal](#). You can also find further information on [Tax Identification Numbers](#), and on [Tax Residency](#). Wells Fargo will not be in a position to provide assistance beyond the information contained within these instructions.

Section I – Legal Entity for Which the Controlling Person Provides the Self-Certification

Include the full legal name of the Legal Entity for which the Controlling Person is providing the Self-Certification. A Self-Certification form is required for each entity that holds an account in Wells Fargo. The legal name of the Entity should be identical to the legal name provided by the Entity in its Self-Certification.

Section II – Controlling Person Information

Line 1. Title. Include the title of the Controlling Person (such as Mr., Ms., Dr., etc.).

Line 2. Name of the Controlling Person. Include the full name of the Controlling Person, including last, first, middle.

Line 3. City of birth. Include the city where the Controlling Person was born.

Line 4. Country of birth. Include the country where the Controlling Person was born. The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 5. Date of birth. Include the date of birth of the Controlling Person in the following format DD/MM/YYYY.

Line 6 (a–e) Residence Address. Enter the full current residence address of the Controlling Person (including House/Apt/SuiteName/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or “in-care of” address, instead, provide complete current residence address as explained above.
- The entry for country should be the full name of the jurisdiction, not an abbreviation.

Line 7 (a–e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address of the Controlling Person (including House/Apt/Suite Name/Number/Street/Town/City/Province/ State/Country and Postal Code).

- The entry for Country should be the full name of the jurisdiction, not an abbreviation.

Section III – Type of Controlling Person

Include the type of Controlling Person that you are. Select only one type in either Line 8 Controlling Person of an Entity other than a trust or similar legal arrangement, Line 9 Controlling Person of a Trust, or Line 10 Controlling Person of a legal arrangement other than a trust.

Line 8. Controlling Person Type

Controlling Person of an Entity other than a trust or similar legal arrangement. If you are considered a Controlling Person of an Entity other than a trust (or other similar legal arrangement) such as a corporation, please check the box corresponding to the type of Controlling Person that you are (see Appendix-Definitions: “Control”)

- Check “Owner” if you exercise control over the Entity – (Controlling ownership interest, typically on the basis of a certain percentage, in the Entity). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means.
- Check “Controlling Person by other means” if no natural person(s) exercises control through ownership interests and you exercise control of the entity through other means.
- Check “Senior Managing Official” if there is no natural person(s) identified as exercising control of the Entity by any means and you are the person who holds the position of senior managing official.

Controlling Person of a trust. In case you are considered a Controlling Person of a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor” if you are the settlor of the trust.
- Check “Trustee” if you are the trustee of the trust.
- Check “Protector or equivalent” if you are the protector of the trust.
- Check “Beneficiary or equivalent” if you are the beneficiary of the trust.

- Check “Other” if you are Controlling Person of a trust in a position different from those described above, and please specify.

Controlling Person of a legal arrangement other than a trust. In case you are considered a Controlling Person of a legal arrangement other than a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor equivalent” if you are in an equivalent position of a settlor for a legal arrangement similar to a trust.
- Check “Trustee equivalent” if you are in an equivalent position of a trustee for a legal arrangement similar to a trust.
- Check “Protector equivalent” if you are in an equivalent position of a protector for a legal arrangement similar to a trust.
- Check “Beneficiary equivalent” if you are in an equivalent position of a beneficiary for a legal arrangement similar to a trust.
- Check “Other equivalent” if you are considered a Controlling Person of a legal arrangement similar to a trust and you are in a position different from those described above, and please specify.

Section IV – Tax Residency

In this section you are required to identify **all** your jurisdictions of residency for tax purposes. If you have more than one tax residency, please provide details in Line 10.

The term “tax residency” is determined by the laws of the relevant local jurisdiction, and may depend on factors such as your permanent residence or citizenship. If you are unsure of the jurisdiction you are resident of for tax purposes please contact your tax advisor or jurisdictional tax authority.

Note: The terms above may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 9. Jurisdiction 1. Enter the jurisdiction where you are resident for the purposes of that jurisdiction’s income taxation. If you are tax resident in more than one jurisdiction, please list each one separately in Line 10.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 9.a. Tax Identification Number. Enter the Tax Identification Number that your jurisdiction of residence for tax purposes has issued to you.

Line 9.b. If this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent, check this box. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 9.c. Specify the reason for non-availability of TIN. If applicable, provide a brief reason why you cannot obtain a TIN.

Line 10. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all your jurisdictions of residency for tax purposes, as well as the TIN number for each jurisdiction. If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section V – Declaration and Signature

Provide your signature, print your name and date the form. If you are acting on behalf of a Controlling Person, indicate the capacity in which you are signing. If signing the form under a power of attorney, please attach a certified copy of the power of attorney. Additionally, you may review the terms of the applicable Wells Fargo International [privacy notice](#) with respect to the processing of personal data provided in connection with this form.

Appendix-Definitions

These selected definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (“The Common Reporting Standard” or “CRS”) and the FATCA U.S. Treasury Regulations and IGAs and are provided to assist you with the completion of this form. Further details can be found within the [OECD Common Reporting Standard of Automatic Exchange of Financial Account Information \(the “CRS”\)](#), the associated Commentary to the CRS, the IGAs and domestic guidance.

If you have any questions about these definitions or require further detail then please contact your tax advisor or jurisdictional tax authority

Account Holder	<p>The entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such entity is a flow-through entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than its owners or beneficiaries.</p> <p>Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the account holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.</p>
Active Non-Financial Entity or Active Non-Financial Foreign Entity	<p>A Non-Financial Entity or Non-Financial Foreign Entity is an Active Non-Financial Entity (regarding CRS) or Active Non-Financial Foreign Entity (regarding FATCA) if it meets any of the criteria listed below. In summary, those criteria refer to:</p> <ul style="list-style-type: none">• Active NFEs/NFFE for reason of income and assets;• Publicly traded NFEs/NFFE;• Governmental Entities, International Organizations, Central Banks, or their wholly owned Entities;• Holding NFEs/NFFE that are members of a nonfinancial group;• Start-up NFEs/NFFE;• NFEs/NFFE that are liquidating or emerging from bankruptcy;• Treasury centres that are members of a nonfinancial group; or• Non-profit NFEs/NFFE <p>A Non-Financial Entity (NFE) or Active Non-Financial Foreign Entity (NFFE) will be classified as Active Non-Financial Entity (for CRS) or Active Non-Financial Foreign Entity (for FATCA) if it meets any of the following:</p> <ol style="list-style-type: none">a) less than 50% of the Entity’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the Entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;b) the stock of the Entity is regularly traded on an established securities market or the Entity is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;c) the Entity is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;d) substantially all of the activities of the Entity consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

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- e) the Entity is not yet operating a business and has no prior operating history but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the Entity does not qualify for this exception after the date that is 24 months after the date of the initial organization of the Entity. A change in circumstances will occur 24 months after the Entity's formation date, which will necessitate the Entity informing Wells Fargo of its new status within 30-days of such change.
 - f) the Entity was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution.
 - g) the Entity primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
 - h) the Entity meets all of the following requirements:
 - it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional league or an organization operated exclusively for the promotion of social welfare; ii) it is exempt from income tax in its jurisdiction of residence; iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets; iv) the applicable laws of the Entity's jurisdiction of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Non-financial Entity has purchased; and v) the applicable laws of the Entity's jurisdiction of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision.
 - i) For FATCA purposes only, the Entity is not a Financial Institution and is organized in a U.S. Territory and all of its owners are bona fide residents of that U.S. Territory.

Change in Circumstances	Any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the account holder's account (including the addition, substitution, or other change of an account holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the
Code	Except as expressly stated otherwise, the U.S. Internal Revenue Code of 1986, as amended.
Control	Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity (typically on the basis of a certain percentage, e.g., 10% or 25%). This ownership interest is defined by each jurisdiction (see table below) in which Wells Fargo maintains the pertinent financial account. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the Entity), the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

	Jurisdiction	Controlling Ownership Interest
	Cayman Islands	10% or Greater
	All Other Jurisdictions	25% or Greater
Controlling Person(s)	<p>The natural persons who exercise control over an Entity. Where that Entity is treated as a Passive Non-financial Entity (“Passive NFE”) or a Passive Non-financial Foreign Entity (“Passive NFFE”) then such persons may be regarded as reportable persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).</p> <p>In the case of a trust, the Controlling Person may be the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS and FATCA, the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or classes(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p> <p>Where the settlor(s) of a trust is an Entity then the CRS and FATCA requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and report them as Controlling Persons of the trust when required. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p>	
Custodial Institution	<p>Any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.</p>	
Depository Institution	<p>Any Entity that accepts deposits in the ordinary course of a banking or similar business.</p>	
Entity	<p>A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e., a natural person), it also covers any legal arrangement.</p>	
Financial Account	<p>An account maintained by a Financial Institution including:</p> <ul style="list-style-type: none"> • Depository Accounts; • Custodial Accounts; • Equity and debt interest in certain Investment Entities; • Cash Value Insurance Contracts; and • Annuity Contracts. 	
Financial Asset	<p>The term “Financial Asset” includes a security (for example, a share of stock in a corporation; partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust; note, bond, debenture, or other evidence of indebtedness), partnership interest, commodity, swap (for example, interest rate swaps, currency swaps, basis swaps, interest rate caps, interest rate floors, commodity swaps, equity swaps, equity index swaps, and similar agreements), Insurance Contract or Annuity Contract, or any interest (including a futures or forward contract or option) in a security,</p>	

	partnership interest, commodity, swap, Insurance Contract, or Annuity Contract. The term “Financial Asset” does not include a non-debt, direct interest in real property.
Financial Institution	A “Custodial Institution,” a “Depository Institution,” an “Investment Entity,” or a “Specified Insurance Company.” Please see the relevant tax regulations, and the CRS for further classification definitions that apply to Financial Institutions.
Foreign Financial Institution	An Entity that is a Financial Institution and is not a U.S. person.
Intergovernmental agreement	An Intergovernmental Agreement (IGA) means an agreement or arrangement between the United States or the United States Treasury Department and a foreign government or one or more agencies to implement FATCA.
International Organization	Any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons
Investment Entity	<p>An Investment Entity includes two types of Entities:</p> <p>a) Any entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ol style="list-style-type: none"> i. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; ii. Individual and collective portfolio management; or iii. Otherwise investing, administering, or managing financial assets or money on behalf of other persons <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> <p>b) The second type of Investment Entity (Investment Entity managed by another Financial Institution) is any Entity gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.</p>
Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution	For CRS purposes, any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not resident in, or a branch located in, a Participating Jurisdiction.
Investment Entity managed by another Financial Institution	An entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in (i) through (iii) above in the definition of “Investment Entity.” An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or in part). Where an Entity is managed by a mix of Financial Institutions, NFEs/NFFEs or individuals, the Entity is considered to be managed by another Financial Institution (e.g., an entity that is a Depository

	Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity), if any of the managing Entity is such a Financial Institution even if the rest are not. Under the CRS where this type of Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution then it is treated as a Passive NFE.
Non-financial Entity or Non-Financial Foreign Entity	Any Entity that is not a Financial Institution
Non-Reporting Financial Institution	For CRS purposes, any Financial Institution that is: <ul style="list-style-type: none"> a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution; b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer; c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs (a) and (b) above, and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard; d) an Exempt Collective Investment Vehicle; or e) a Trustee-Documented trust: a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I of the CRS with respect to all Reportable Accounts of the trust.
Participating Jurisdiction	A jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which the jurisdiction will provide information required on the automatic exchange of financial account information as set out in the CRS or FATCA.
Participating Jurisdiction Financial Institution	Refers to <ul style="list-style-type: none"> iii. any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and iv. any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.
Passive Non-Financial Entity and Passive Non-Financial Foreign Entity	Under the CRS a Passive NFE means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity managed by another Financial Institution located in a Non-Participating Jurisdiction (subparagraph A(6)(b) Section VIII of the CRS). Under FATCA a Passive NFFE means any NFFE that is not an Active NFFE.
Related Entity	In general, an Entity is a Related Entity of another Entity if either Entity controls the other Entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an Entity. For FATCA purposes, see Code section 1471(e)(2) for further details.

Reportable Account	For CRS purposes, an account held by one or more Reportable Persons or by a Passive Non- Financial Entity with one or more Controlling Persons that is a Reportable Person.
Reportable Jurisdiction	For CRS purposes, a Participating Jurisdiction with which an obligation to provide financial account information is in place. Please visit the OECD’s website for the latest list of Participating Jurisdictions .
Reportable Jurisdiction Person	For CRS purposes, an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) – by reference to local laws in the jurisdiction where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.
Reportable Person	Under the CRS a “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than: <ul style="list-style-type: none"> a) a corporation the stock of which is regularly traded on one or more established securities markets; b) any corporation that is a Related Entity of a corporation described in clause (a); c) a Governmental Entity; d) an International Organization; e) a Central Bank; or f) a Financial Institution.
Reporting Financial Institution	For CRS purposes, any Participating Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution.
Resident for Tax Purposes	Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax advisor or refer to the OECD Automatic Exchange Portal for more information.
Senior Managing Official	Where no natural person(s) is identified as exercising control of the Entity, the Controlling Persons(s) of the Entity will be the natural person(s) who holds the position of senior managing official.
Specified Insurance Company	Any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
Specified U.S. Person	The term “Specified U.S. Person” means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision

of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) of the Code or an individual retirement plan as defined in section 7701(a)(37) of the Code; (vi) any bank as defined in section 581 of the Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Code; (x) any trust that is exempt from tax under section 664(c) of the Code or that is described in section 4947(a)(1) of the Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker as defined in section 6045(c) of the Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code.

Sponsored Financial Institution The term means (i) any of the sponsored entities described as Deemed Compliant FFIs in Annex II of the applicable IGA, including typically a Sponsored Investment Entity, a Sponsored Controlled Foreign Corporation, and a Sponsored, Closely Held Investment Vehicle and (ii) a Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle describes in Treasury Regulation section 1.1471-5(f)(2)(iii). Solely for purpose herein, the term excludes Sponsored Foreign Financial Institutions describes in Treasury Regulation section 1.1471-5(f)(1)(i)(F).

TIN (including functional equivalent) The term TIN means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. For additional information on acceptable TINs please refer to the [OECD Automatic Exchange Portal](#). Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for entities, a business/company registration code/number.

U.S. Person The term “U.S. Person” means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.
