

IMPORTANT TAX INFORMATION AND DOCUMENT REQUEST

Please visit client site www.citi.com/tts/sa/taxinitiatives/ for tools to complete tax form, links to IRS/OECD sites, FAQs and common errors

Purpose: Our records indicate that Citi requires updated and/or missing tax documentation for your TTS Cash account. The requirement is due to one of the below reasons:

1. **Your IRS Tax Form is expiring on December 31, 2024** as U.S. Treasury Regulations indicate that IRS Forms W-8 remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year
2. **Your account has not been documented with a valid IRS Tax Form** as required by the Foreign Account Tax Compliance Act ("FATCA")
3. **Your account has not been documented with a valid Self-Certification** as required by the Common Reporting Standards ("CRS")

What is required from you?

Use the excel attachment to obtain more details on what is required.

Please submit your tax documentation to TTS FATCACustomerServ.Inquiries@citi.com before **October 30, 2024** to enable us to review and process your forms by the required regulatory dates.

Accounts that do not have the proper tax documentation on file with TTS may be subject to any of following:

- Reporting to the appropriate tax authorities
- 30% FATCA withholding on U.S. source income
- Suspension of interest

Please note that due to country data privacy restrictions, there are limitations on our ability to proactively disclose some of your legal entity footprint information. For legal entities with TTS accounts in countries not listed on the footprint provided (see excel file), you should expect a separate notification from in country contacts. Please click [here](#) and go to either FATCA or CRS tab and select Country Details and Contacts if you wish to request sooner.

Completing Your Tax Documentation

IRS Tax Form(s)

We have developed an online tool to assist in selecting and completing the appropriate IRS Tax Form. Please visit the [TTS IRS Tax Form Tool](#) and use the Registration code **UD9\$5K** to access the site.

CRS Self-Certification Form(s)

We have developed an online tool to assist in selecting and completing the appropriate CRS Self-Certification. Please visit the [TTS CRS Tax Form Tool](#) and use the Registration code **crs2484** to access the site.

Combined FATCA/CRS Self-Certification

As an alternative to both the IRS and CRS forms, certain entities that 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 may submit a [Combined FATCA/CRS Self-Certification](#) in place of an IRS Tax Form and CRS Self-certification. For more details, access the [Combined FATCA/CRS Self-Certification Instructions](#).

Country Consent Letter

Certain countries require clients to provide a consent form along with a Form W-8/W-9. To download a copy of country specific consent forms, please visit [Citi FATCA Consent](#).

Affidavit of Unchanged Status

When withholding has occurred and a valid tax document has been submitted, a refund of the current years withholding can be provided with the submission of a valid [Affidavit of Unchanged Status](#)

Submitting Your Tax Documentation

Please e-mail the completed and signed documentation to FATCACustomerServ.Inquiries@citi.com. Original copies of the forms are not needed. We will review and validate your form(s) upon receipt and reply to you if we have any questions or concerns.

If you have any questions, please email FATCACustomerServ.Inquiries@citi.com. While Citi cannot provide specific tax advice, our team is ready to help you through this process.

In addition, please visit our TTS site www.citi.com/tts/sa/taxinitiatives/ to learn more about these tax regulations.

Sincerely,

Treasury and Trade Solutions

Citibank NA

Appendix: For additional details on IRS regulation please refer to The web address of the State Department's Joint FATCA FAQs (<https://travel.state.gov/content/travel/en/international-travel/while-abroad/federal-benefits-and-obligations-abroad.html>)

Client outreach letter in Portuguese and Spanish will be available in the client website - [Tax Regulations | Liquidity Management | Treasury and Trade Solutions \(citi.com\)](#)

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