First Citizens
Investment Services

Customer Information Validation Form (CIF) Business

CIF# T24 ID#

Thank you for deciding to join the First Citizens Group. Please fill in the requested information necessary to commence this process.

COMPANY/BUSINESS INFORMATION

Name of Company/Business:

Date of Registration (dd/mm/yyyy): Click or tap to enter a date.	Date of Incorporation (dd/mm/yyyy): Click or tap to enter a date.	Country of Incorporation /Registration:

Power of Attorney (If Applicable):

Company/Business Information: Tax Identification (E.g. BIR#, TIN, EIN, UTR):	VAT#:	Co. Registration #:	Co. Incorporation #:

Type of Company/Business:

☐ Sole Trader ☐ Partnership ☐ Limited Liability Company ☐ Not for Profit Company ☐ Co-Operative ☐ Statutory Body

☐ Other - (please state):

Nature of Company/Business Activity:

Number of Employees:	Fiscal Year End:	Annual Sales:

CONTACT INFORMATION

Legal Address:

City:	State:	Zip Code:	Country:

Mailing Address, if different from Legal Address:

Name of Primary Contact:	Position of Primary Contact:	Name of Secondary Contact:	Position of Secondary Contact:
Telephone Numbers: Company:	Primary Contact Mobile:	Secondary Contact Mobile:	Fax:

Email Address 1:	Email Address 2:

POLITICALLY EXPOSED PERSONS (PEP)

Kindly list all Partners, Directors, Shareholders (10% or more), Beneficial Owners or Account Signatories and state if they are classified as PEP using the definitions provided. (Use a separate sheet if required.)

Full Name in Block Letters	% Ownership	CIF #	Job Title/Position	PEP
				☐Yes ☐No
				☐Yes ☐No
				☐Yes ☐No
				☐Yes ☐No
				☐Yes ☐No
				☐Yes ☐No
				☐Yes ☐No
				☐Yes ☐No

If any officer of the Entity is identified as PEP above, please state the following:

Name of Director/Shareholder/Signatory etc.	Relation to PEP	Name of PEP	PEP Job Title/Position

Based on the response to the above, I ____________________ hereby confirm on behalf of ________________ that the information provided above is true, correct and complete to the best of my knowledge.

TAX DECLARATION & CONSENT

1. Does the Entity's Partners, Directors, Shareholders (10% or more) or Beneficial Owners or Account Signatories hold residence rights in any jurisdiction(s) other than the one declared? ☐Yes ☐ No
2. Is the Entity resident for tax purposes of any country(ies)? ☐Yes ☐ No

If Yes, please list country/countries of residency for tax purposes, and your corresponding tax identification information, e.g. Social Security Number (SSN), Individual Tax Identification Number (ITIN) or Inland Revenue Number (IRN) where applicable:

Country	Tax ID Number. If unavailable, please state reason A, B or C. *(with explanation where necessary)*	Branch of Operation

Reason A - The country/jurisdiction where Account Holder is liable to pay tax does not issue Tax IDs to its residents.

Reason B - The Account Holder is otherwise unable to obtain a Tax ID or equivalent number (Include explanation above).

Reason C - No Tax ID is required (note: only select this reason if the authorities of the country of residence for tax purposes do not require the Tax ID to be disclosed).

CLASSIFICATION OF ENTITY

Financial Institutions (FI): Please select the appropriate classification below:

☐ Reporting Financial Institution[1] ™ *Please provide GIIN[1]* GIIN #
☐ Participating Financial Institution[1] GIIN #
☐ Sponsored Financial Institution[1] GIIN #
Please provide your GIIN. If you do not have one, please provide your Sponsor's name and your Sponsor's GIIN.
Sponsor Name:
Sponsor GIIN#

☐ If unable to provide a GIIN, please select the reason why your organization does not have a GIIN:

- It is a FI in a Model 1 IGA country and has not yet obtained a GIIN ☐
- It is a Non-Reporting Financial Institution under a Model 1 or Model 2 IGA ☐
- It is a FI that intends to apply for a GIIN but has not yet applied or has not yet received it ☐
- It is an Exempt Beneficial Owner[1] ☐
- It is a Certified Deemed Compliant Financial Institution[1] ☐
- It is a Registered Non-Profit Organisation[1] ☐
- It is an Owner-documented FFI[1] ☐
- It is a Territory Financial Institution[1] ☐
- It is a Non-Participating Foreign Financial Institution[1] ☐

All Other Entities: Please select the appropriate classification below:

- Active NFE[1] ☐
- Passive NFE[1] ☐
- Direct Reporting NFE[1] Provide GIIN# (if applicable): ☐
- Excepted NFE[1] ☐

Qualified Intermediary[1] : QI#

Please provide your QI Number in addition to selecting the appropriate classification above.
[1] Definitions provided on last page.

SUMMARY OF CONTROLLING PERSONS THAT ARE REPORTABLE

Note: Please use 'Customer Declaration Entity - Additional Information' form to include any additional reportable persons not included below.

Full Name	% Ownership	Tax ID Type and #	Country of Birth	Nationality	Tax Residency Country	Date of Birth

DATA PRIVACY ACKNOWLEDGEMENT

☐ (a) The Entity in its capacity as controller of the personal information provided by First Citizens Investment Services Limited ('FCIS') in this application, acknowledges that for the purpose of reviewing this application to open an account, FCIS is authorized to collect, access, share and otherwise process personal information within the First Citizens Group and with its third-party service providers as outlined in the Group's data privacy policy.

☐ (b) The Entity confirms that it has lawful authority to disclose to and instruct FCIS to process the personal information provided for the purpose stated in (a) above. The Entity further confirms that it has complied with and will continue to comply with all applicable data protection laws in relation to the personal data shared with FCIS

INCOME

Declared:☐ Yes ☐No

If Yes, does Entity derive more than 50% of its gross earnings from passive income, AND, is more than 50% of the Entity's weighted average percentage of assets held for the production of passive income? ☐ Yes ☐ No

Note: Passive income includes interest, dividends, rent and royalties, annuities, and gains from the sale of passive assets.

EXPECTED INVESTMENT

☐ <$20K ☐ $20K - $199K ☐ $200K - $499K ☐ $499 - <$1M ☐ >$1M   Frequency: ☐ Monthly ☐ Annually

EXEMPTION

Is Entity considered an 'Exempt Beneficial Owner' under a statutory authority or tax treaty with respect to specified types of income?

☐Yes ☐No ☐ Supporting Documents provided

CONFLICT OF RULES STATEMENT

(APPLICABLE TO TRINIDAD AND TOBAGO CUSTOMERS ONLY)

I received and read copies of the FCIS/ FCBAS /FCPIMS Conflict of Interest Rules Statement. ☐

FAIR ALLOCATION POLICY

I hereby confirm that I have received, read and understood the Fair Allocation Policy Statement. ☐ Yes ☐ No

TAX DECLARATION AND CONSENT

The Entity, ____________________ do hereby solemnly and sincerely declare as follows:

1. The Entity hereby certifies/confirms that the information provided above is to the best of my/our knowledge, true, correct and complete.
2. The Entity will notify First Citizens immediately in the event of any change to either this Form or to the Entity's tax status and will provide First Citizens with updated information within 30 days of such change.
3. The Entity will notify First Citizens immediately in the event of any change to the Entity's Beneficial Owner(s) and/or their tax status and will provide First Citizens with updated information within 30 days of such change.
4. The Entity will comply with all tax and exchange control reporting requirements imposed by any applicable jurisdiction relating to the Entity's accounts maintained with First Citizens. ***Please note that you may be required, under certain circumstances, to provide additional information/ documents confirming the Entity's tax status before an account is opened***.
5. The Entity authorizes First Citizens to provide a copy of this Form and information regarding income paid, credited or for the benefit of any of the Entity's accounts to: (i) the United States Internal Revenue Service and any tax authority or party authorized on behalf of such authority; (ii) any person that has control, receipt or custody of income of which the Entity is the owner; or (iii) any party that can disburse or make payments of income of which the Entity is the owner.

SIGNATURES

Please note that it is your obligation to inform the FCIS of a change to any of the above responses subsequent to making this Declaration.

Primary Contact Signature:

Date: Click or tap to enter a date.

Chairman/Director Signature:

Date: Click or tap to enter a date.

Secretary Signature:

Date: Click or tap to enter a date.

Affix Company Stamp or Seal here (If applicable, as prescribed by the Company's By-Laws)

OFFICIAL USE ONLY

(For Barbados Customers Only)

☐ Tax Identification Number Validated *(For Barbados Customers Only)*	T.I.N Validation: https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-identification-numbers.html
Officer's Name:	Job Title:
Officer's Signature:	Date: Click or tap to enter a date.

Authorized by:	Authorizer Name:	Date: Click or tap to enter a date.

PEP DEFINITIONS

Definitions

Domestic PEP *- an individual who is or was entrusted with a prominent public function domestically.*

Includes but not limited to:

- ***Head of State*** *- The President;*
- ***Head of Government*** *- The Prime Minister;*
- ***Senior Members of the Legislature*** *e.g. The Speaker of the House of Representatives and the President of the Senate;*
- ***Senior Politicians*** *- a person elected to office in national or local elections; a person appointed to serve as a Senator in Parliament; or as an Alderman in a Municipality or Regional Corporation.*
    - *E.g. all Members of Parliament, Government Ministers, Mayors, Leader of the Opposition, Assemblyman, Chief Secretary and Deputy Chief Secretary and Parliamentary Secretaries;*
- ***Senior Government Officials*** *e.g. Permanent Secretaries, Chief Technical Officers, Ambassadors or High Commissioners, Assistant Commissioner of Police or higher rank, any other person appointed as an Accounting Officer;*
- ***Senior Judicial Officials*** *e.g. Chief Justice, Judges of the Supreme Court (Court of Appeal and High Court Judges}, Judges of the Industrial Court, Judges of the Caribbean Court of Justice, Masters, Chief Magistrate, Deputy Chief Magistrate, Magistrates, the Registrar, Deputy Registrar and Assistant Registrars;*
- ***Senior Executives of State-owned Corporations****, including Statutory Bodies, State Enterprises and those bodies in which the State has a controlling interest.*
    - *All Statutory Bodies and State Enterprises including those bodies in which the state has a controlling interest;*
    - *Chairman, Deputy Chairman, President or Vice President of the Board of Directors;*
    - *Managing Director, General Manager, Comptroller, Secretary or Treasurer;*
    - *Any other person who performs for the body corporate functions similar to those normally performed by the holder of offices specified above and who is duly appointed to perform those functions.*
- ***Military Officials*** *- a Lieutenant Colonel or higher rank, Major General, Brigadier General and Colonel; Senior Air Guard Officials: including: Group Captain, Wing Commander and Squadron Leader. Senior Coast Guard Officials including: Rear Admiral, Commodore, Captain and Commander or higher rank;*
- ***Senior Political Party Officials*** *e.g. Chairman, Deputy Chairman, Political Leader, Deputy Political Leader, Secretary and Treasurer of a political party or individuals holding equivalent positions in a foreign country.*

Foreign PEP *- an individual who is or have been entrusted with a prominent public function in a foreign country. Refers to individuals in a foreign country holding equivalent positions to the above listed for Domestic PEPs.*

International Organization PEP *- an individual who is or have been entrusted with a prominent function by an international organization and refers to members of senior management or individuals who have been entrusted with equivalent functions, i.e., Directors, Deputy Directors and members of the board or equivalent functions.*

These organizations include but are not limited to:

- *United Nations (UN) and affiliated international organizations;*
- *Organization of American States (OAS);*
- *Inter-American Development Bank (IDB);*
- *International Labour Organization (ILO);*
- *Caribbean Financial Action Task Force (CFATF).*

Immediate Family Member of PEP *- an individual who is related to a PEP either through birth or marriage (current or past}. Refers to Spouse (legal or common-law}/ Ex-spouse, Parent, Siblings, Half-Siblings, Children (includes legally adopted children}, Children of PEP spouse.*

Close Associate of a PEP *includes any individual publicly known or actually known to be a close personal or professional associate of a PEP. For example, a business partner or associate, prominent member of a political party or girlfriend/boyfriend of a PEP.*

ENTITY CLASSIFICATION DEFINITIONS

(a) Reporting Financial Institution: a financial institution (FI) under Model 1 or Model 2 IGA that is in effect. This also includes foreign branches of USFI that are treated as a reporting FI under the terms of a Model 1 IGA.

(b) Participating Financial Institution: a financial institution that has agreed to enter into a foreign financial institution agreement; a reporting financial institution under a Model 2 IGA; a foreign branch of a USFI that has a Qualified Intermediary Agreement in effect.

(c) Sponsored Financial Institution: an investment entity, financial institution (controlled by a foreign entity) or a direct reporting non-financial entity that has another entity that will perform the due diligence, withholding and reporting obligations on its behalf.

(d) Non-Reporting Financial Institution: An entity that is established in a jurisdiction that has in effect a Model 1 or 2 IGA and that is treated as a non- reporting FI in Annex II of the applicable Model 1 or 2 IGA or that is otherwise treated as a deemed-compliant FI or an exempt beneficial owner.

(e) Exempt Beneficial Owner: a government, a political subdivision of a foreign government, a wholly owned agency or instrumentality of any one or more of same; an international organization or a wholly owned agency or instrumentality thereof; a central bank of issue; a government of a U.S. Territory; a treaty-qualified retirement fund; a broad participation retirement fund; a narrow participation retirement fund; an investment vehicle used exclusively for retirement funds; a pension fund of an exempt beneficial owner; an entity wholly owned by an exempt beneficial owner.

(f) Certified Deemed Compliant Financial Institution: an entity not required to register with the IRS as it has certified its deemed compliant status by providing the relevant documentation to a withholding agent.

(g) Owner Documented FFI (Owner Documented Foreign Financial Institution): an investment entity that is not owned by or affiliated with an entity that is a depository or custodial institution or a specified insurance company and does not maintain the financial accounts of any non-participating financial institution and has or will provide all the information on its owners to a withholding agent.

(h) Territory Financial Institution: A US territory incorporated financial institution (other than an investment entity).

(i) Non-Participating Foreign Financial Institution: A financial institution that has not agreed to comply with the due diligence requirements of FATCA and has not registered with the IRS to obtain a GIIN.

(j) Active NFE (Active Non-Financial Entity): A non-financial entity that derives less than 50% of its gross income from passive income (i.e. dividends, interest, annuities, etc.).

(k) Passive NFE (Passive Non-Financial Entity): A non-financial entity that derives 50% or more of its gross income from passive income (i.e. dividends, interest, annuities, etc.)

(l) Direct Reporting NFE (Direct Reporting Non-Financial Entity): a non-financial entity that has elected to report its US owners directly to the IRD and was assigned a GIIN.

(m) Excepted NFE (Excepted Non-Financial Entity): any one of the following entities:

- A publicly traded entity
- An International Organisation
- A holding company that is a part of a non-financial group
- A financial company of a non-financial group
- A charity or Non-Profit Organisation
- Estate (Administrator/LPR) accounts [1]
- A related entity of a publicly traded entity
- A Governmental Entity or Central Bank
- Constituency Office
- An active business (where more than 50% of income is not passive income)
- A liquidating company
- A start-up company

[1] Accounts held by an Estate are excluded from the definition of financial account and as such the FATCA Customer Declaration is not required to be completed nor signed by the customer. This Customer Declaration form is also not required to be printed and filed.

(n) Qualified Intermediary: A person described in Treas. Reg. §1.1441-1(e)(5)(ii) that has entered into a qualified intermediary agreement with the IRS.

If the country in which your organization is resident has signed an Intergovernmental Agreement ('IGA'} with the United States or any other foreign government, please refer to the equivalent definitions in the relevant IGA.