



# CUSTOMER DECLARATION

Entity

Date: \_\_\_\_\_

| IDENTIFICATION INFORMATION OF ENTITY   |   |  |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
|--|---|--|-------|---------|---|---------------------|--|--|--------------------------|--|--|--------------------------|--|--|--------------------------|
| CIF#:  |   |  |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Customer Name:   |   |  |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Identification:  | VAT#:   | Co. Reg#:                                  | BIR#: |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Legal Address:   |   | Mailing Address (if different from Legal): |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Date of Incorporation:   |   | Power of Attorney (if applicable):         |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Country of Incorporation or Organization:  |   |  |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Contact#:  | (Bus):  | (Fax):                                     |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| Is Entity resident for tax purposes of any country other than that listed above? <input type="checkbox"/> Yes <input type="checkbox"/> No  |   |  |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| If Yes, please list each country and applicable Tax Identification number, and indicate whether Entity has any Branch(es) of Operation in the countries listed.  |   |  |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| <table border="1"><thead><tr><th>Country</th><th>Tax ID Number. If unavailable, please state reason A,B,C (with explanation where necessary)</th><th>Branch of Operation</th></tr></thead><tbody><tr><td> </td><td> </td><td><input type="checkbox"/></td></tr><tr><td> </td><td> </td><td><input type="checkbox"/></td></tr><tr><td> </td><td> </td><td><input type="checkbox"/></td></tr></tbody></table>                                      |   |  |       | Country | Tax ID Number. If unavailable, please state reason A,B,C (with explanation where necessary) | Branch of Operation |  |  | <input type="checkbox"/> |  |  | <input type="checkbox"/> |  |  | <input type="checkbox"/> |
| Country  | Tax ID Number. If unavailable, please state reason A,B,C (with explanation where necessary) | Branch of Operation                        |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
|  |   | <input type="checkbox"/>                   |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
|  |   | <input type="checkbox"/>                   |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
|  |   | <input type="checkbox"/>                   |       |         |   |                     |  |  |                          |  |  |                          |  |  |                          |
| <b>Reason A-</b> The country/ jurisdiction where Account Holder is liable to pay tax does not issue Tax ID to its residents.<br><b>Reason B-</b> The Account Holder is otherwise unable to obtain a Tax ID or equivalent number (Include explanation above)<br><b>Reason C-</b> 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   |                                      |
|--|--------------------------------------|
| <b>Financial Institutions (FI):</b> Please select the appropriate classification below:                                    |                                      |
| <input type="checkbox"/> Reporting Financial Institution <sup>1</sup> – (Please provide GIIN <sup>1</sup> )                | GIIN# _____                          |
| <input type="checkbox"/> Participating Financial Institution <sup>1</sup>  | GIIN# _____                          |
| <input type="checkbox"/> Sponsored Financial Institution <sup>1</sup>  | GIIN# _____                          |
| <i>Please provide your GIIN. If you do not have one, please provide your Sponsor's name and your Sponsor's GIIN.</i>       | Sponsor Name: _____                  |
|  | Sponsor GIIN# _____                  |
| <input type="checkbox"/> 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  | <input type="checkbox"/>             |
| • It is a Non-Reporting Financial Institution under a Model 1 or Model 2 IGA <sup>1</sup>                                  | <input type="checkbox"/>             |
| • It is a FI that intends to apply for a GIIN but has not yet applied or has not yet received it                           | <input type="checkbox"/>             |
| • It is an Exempt Beneficial Owner <sup>1</sup>  | <input type="checkbox"/>             |
| • It is a Certified Deemed Compliant Financial Institution <sup>1</sup>  | <input type="checkbox"/>             |
| • It is a Registered Non-Profit Organisation <sup>1</sup>  | <input type="checkbox"/>             |
| • It is an Owner-documented FFI <sup>1</sup>   | <input type="checkbox"/>             |
| • It is a Territory Financial Institution <sup>1</sup>   | <input type="checkbox"/>             |
| • It is a Non-Participating Foreign Financial Institution <sup>1</sup>   | <input type="checkbox"/>             |
| <b>All Other Entities:</b> Please select the appropriate classification below:   |                                      |
| • Active NFE <sup>1</sup>  | <input type="checkbox"/>             |
| • Passive NFE <sup>1</sup>   | <input type="checkbox"/>             |
| • Direct Reporting NFE <sup>1</sup>  | Provide GIIN# (if applicable): _____ |
| • Excepted NFE <sup>1</sup>  | <input type="checkbox"/>             |

|  |           |
|--|-----------|
| <b>Qualified Intermediary<sup>1</sup>:</b>   | QI# _____ |
| Please provide your QI Number in addition to selecting the appropriate classification above. |           |
| <sup>1</sup> Definitions provided on next page.  |           |
|  |           |
|  |           |

| <b>SUMMARY OF CONTROLLING PERSONS THAT ARE REPORTABLE</b>   |             |                        |                  |             |               |
|---|-------------|------------------------|------------------|-------------|---------------|
| 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 Number | Country of Birth | Nationality | Date of Birth |
|   |             |                        |                  |             |               |
|   |             |                        |                  |             |               |
|   |             |                        |                  |             |               |

| <b>INCOME EARNINGS</b>  |
|---|
| <b>Declared:</b> <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>   |
| <b>If Yes,</b> 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?<br><i>Note: Passive income includes interest, dividends, rent and royalties, annuities, and gains from the sale of passive assets</i> |
| <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  |

| <b>EXEMPTION</b>   |
|--|
| Is Entity considered an 'Exempt Beneficial Owner' under a statutory authority or tax treaty with respect to specified types of income?<br><br><input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b><br><br><input type="checkbox"/> Supporting documents provided |

| <b>DECLARATION</b>  |   |
|---|---|
| The Entity, _____, does hereby solemnly and sincerely declare as follows:   |   |
| <ol style="list-style-type: none"> <li>1. The Entity hereby certifies/confirms that the information provided above is to the best of my/our knowledge, true, correct and complete.</li> <li>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.</li> <li>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.</li> <li>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. <i>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.</i></li> <li>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.</li> </ol> |   |
| <b>Signature of Chairman/ Director:</b> _____<br><br><b>Signature of Secretary:</b> _____   | <div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <i>Affix Company Stamp or Seal here<br/>             (If applicable, as prescribed by the<br/>             Company's By-Laws)</i> </div> |

**CSR Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

### 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:
- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• A publicly traded entity</li><li>• An International Organisation</li><li>• A holding company that is a part of a non-financial group</li><li>• A financial company of a non-financial group</li><li>• A charity or non-profit organisation</li></ul> | <ul style="list-style-type: none"><li>• A related entity of a publicly traded entity</li><li>• A Governmental Entity or Central Bank</li><li>• An active business</li><li>• A liquidating company</li><li>• A start-up company</li></ul> |
|--|--|
- (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.*