



Foreign Taxpayer Identification Number
— Supplement to IRS Forms W-8 for Beneficial Owners

A foreign person that is an account holder of a financial account held at a U.S. office of a financial institution (including a U.S. branch of a foreign financial institution) must provide the Foreign Taxpayer Identification Number (FTIN) issued to it by its jurisdiction of tax residence.

An FTIN is a taxpayer identification number issued by a country other than the United States. If a foreign person does not provide its FTIN, it must provide the withholding agent with an explanation of why an FTIN has not been provided.

If you have not provided an FTIN on the applicable Form W-8 (or in a written statement that accompanies the Form W-8), please complete Sections I, II or III, and IV below. Note that this form is required from individuals and/or entities that are account holders of a financial account and will be considered associated with the Form W-8 it accompanies or currently on file with Citi.

I. Account Holder (Name as it appears on Form W-8, Line 1): _____

II. Foreign Taxpayer Identification Number: _____

III. Reasonable Explanation for not providing a FTIN—Please indicate the reason that the beneficial owner has not provided an FTIN on this supplement or on the associated Form W-8:

<input type="checkbox"/>	Jurisdiction does not issue TINs	The account holder’s jurisdiction of tax residence does not issue TINs or does not issue TINs to a particular class of taxpayers, such as legal entities.
<input type="checkbox"/>	No TIN	The account holder has not been issued a TIN and is not legally required to obtain a TIN by its jurisdiction of tax residence. <i>Please provide further explanation below:</i> _____ _____ _____ _____
<input type="checkbox"/>	TIN is not required to be disclosed	The account holder’s jurisdiction of tax residence does not permit, under the applicable privacy law, the disclosure of the account holder’s TIN to a financial institution.

IV. Signature

 Print Name

 Signature

 Date