

Form of self-certification submitted in accordance with the requirements of the Standard for Automatic Exchange of Financial Information (CRS) – (for **an individual directly or indirectly controlling the client/beneficiary, as well as the client's beneficiary (if the beneficiary is an individual)**)

Instruction.

Read the instructions carefully before completing the form.

Employees of the bank in countries that carry out an international automatic exchange of financial information with competent bodies from foreign governments (territories) are obliged to collect certain information about the status of the tax residence of clients, beneficiaries of the client and (or) individuals directly or indirectly controlling them, who are tax residents of a foreign state or in relation to which there is a reason to believe that they are tax residents of a foreign state.

Please note that in accordance with the law, AO Citibank may be required to disclose certain information contained in this form to the authorized bodies of the Russian Federation (Federal Tax Service of Russia). The Federal Tax Service of Russia, in turn, can exchange the received information with the tax authorities of the countries where the client / beneficiary of the client is a tax resident (with the exception of some cases).

Fill in a separate form for an individual directly or indirectly controlling a client/beneficiary of the client in case where the client/beneficiary of the client is a passive non-financial organization. A separate form is also filled in for the beneficiary of the client in cases where the client acts for the benefit of beneficiary being an individual.

Do not use this self-certification form if the client is an individual. Do not use this self-certification form if the client is a legal entity or a structure without the designation of a legal entity.

This form will remain valid until changes in any circumstances associated with the tax residence status of the controlling individual or any other mandatory information contained in this form. If the information of this form becomes outdated or incomplete due to any changes, the individual directly or indirectly controlling the client/beneficiary as well as the client's beneficiary (an individual) shall inform AO Citibank on these changes in circumstances and submit a renewed self-certification form within 30 days. Please note that this form is only filled in order to comply with the requirements of the Standard for Automatic Exchange of Financial Information (CRS). Filling-in this form does not negate the need to fill in the W-8 and W-9 forms of the US Internal Revenue Service or self-certification forms, which may also be necessary to comply with the FATCA law or other US taxation requirements.

As a financial institution, AO Citibank does not provide its clients and related persons with tax consulting services.

If you have any questions about the status of the tax residence of an organization in a particular country contact your tax advisor or the local tax authority. The individual directly or indirectly controlling the client/beneficiary as well as the client's beneficiary (an individual) may also obtain additional information on CRS including the list of states signed the agreements on automatic exchange of information and the information on local tax laws from the web-site of automatic exchange of the information (AEOI) at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

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Part 1. Identification of an individual directly or indirectly controlling the client/beneficiary as well as a client's beneficiary (where the beneficiary is an individual)

A. A full name of an individual directly or indirectly controlling the client/beneficiary as well as of the client's beneficiary (where the beneficiary is an individual)

Last Name: _____

First Name: _____

Patronymic (or Middle Name if Any): _____

B. Current place of residence (registration) or place of stay

Line 1 (for example, street, house number, flat or apartment number): _____

Line 2 (for example, county, region, district, city or other locality): _____

Country: _____

Postal code/ZIP-code: _____

C. Mailing address (it is necessary to fill in only, if it differs from the address indicated in section B above)

Line 1 (for example, street, house number, flat or apartment number): _____

Line 2 (for example, county, region, district, city or other locality): _____

Country: _____

Postal code/ZIP-code: _____

D. Date of birth (in DD - MM - YYYY format)

E. Place of birth:

City (or other locality) of birth: _____

Country of birth: _____

F. Phone number (including country and city codes):

G. Specify name of a legal entity or a structure without the designation of a legal entity being AO Citibank client as for which this form is submitted.

Name of a legal entity or a structure without the designation of a legal entity _____



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Part 2. Country of residence in terms of taxation and taxpayer identification number (TIN)

Complete the following table, stating:

1. the country of the residence of the individual directly or indirectly controlling the client/beneficiary as well as of the client's beneficiary (an individual) in terms of taxation;
2. TIN of the individual directly or indirectly controlling the client/beneficiary as well as of the client's beneficiary (an individual) for each of the specified countries;

If the individual directly or indirectly controlling the client/beneficiary as well as the client's beneficiary (an individual) is a tax resident of more than three countries, use a separate sheet to provide the information.

The country of tax residence	TIN (or its equivalent)



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Part 3. Type of the individual directly or indirectly controlling the client/beneficiary as well as the client's beneficiary

A. If AO Citibank client as for which this form is submitted is not a structure without the designation of a legal entity, please select the appropriate type from the options below:

- An individual directly or indirectly controlling the client
- An individual directly or indirectly controlling the client's beneficiary
- A client's beneficiary (an individual)

B. If AO Citibank client as for which this form is submitted is a structure without the designation of a legal entity, please select the appropriate type from the options below:

- Founder
- Executive
- Trustee
- Beneficiary
- Other

If you ticked "Other", please specify the type below.

C. If AO Citibank client as for which this form is submitted is some other party of legal relationship (and not a structure without the designation of a legal entity), please select the appropriate type from the options below:

- Founder equivalent
- Executive equivalent
- Trustee equivalent
- Beneficiary equivalent
- Other equivalent

If you ticked "Other equivalent", please specify the type below.



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Part 4. Declaration and signature

1. I declare that, to the best of my knowledge and belief, I consider all statements in this application to be correct and complete.
2. I agree that the information this form contains on the individual directly or indirectly controlling the client/beneficiary as well as on the client's beneficiary (where the beneficiary is an individual) and other financial information (including but not limited to account balance, the amount of income received or gross proceeds) on financial accounts, as well as agreements, ensuring the provision of financial services for which this form applies, can be reported to the tax authorities of the Russian Federation and transferred to tax authorities of other countries where the client (or individuals directly or indirectly controlling the client/beneficiary as well as the client's beneficiary (an individual)) is a tax resident in compliance with the agreements on the automatic exchange of financial information between the relevant authorities of these countries and following the unified Standard for Automatic Exchange of Financial Information (CRS).
3. I understand that if the tax residence status of the individual directly or indirectly the client/beneficiary as well as the client's beneficiary (an individual) changes due to some changes in circumstances or if the other information in this form becomes outdated or incomplete, I will be obliged to notify AO Citibank thereof within 30 days from the date of the change of circumstances and provide a duly updated form of self-certification under the CRS.
4. I certify that I have the authority to sign on behalf of the client with respect to all accounts (contracts) to which this form relates.

Signature: _____

Printed: _____

Date: *(in DD – MM - YYYY format)* _____

Acting on the basis of _____

Note: It is necessary to specify the authorizing document on the basis of which the person has the right to sign this form.



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Appendix with terms and definitions thereof

Note. Some definitions below will help you to fill-in this form. If you have any questions about taxation rules influencing the tax residence of the individual directly or indirectly controlling the client/beneficiary or the client's beneficiary (an individual), contact your tax advisor or the relevant tax authority.

Additional information may be found in the unified Standard for Automatic Exchange of Financial Information (CRS) of Organisation for Economic Co-operation and Development, associated guidelines and local regulations. All this information is available from AEOI portal of Organisation for Economic Co-operation and Development at www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.

The client of a financial market organization (hereinafter referred to as "the client") is a person who concludes (concluded) an agreement with a financial market organization, ensuring the provision of financial services;

An individual directly or indirectly controlling the client (beneficiary) is an individual who ultimately directly or indirectly (through third parties) owns (has dominant participation of more than 25 percent in the capital) a client or has the ability to control the actions of the client.

A tax resident of a foreign state is an individual who is recognized as such in accordance with the legislation of a foreign state (foreign states) or territory (territories) or in relation to which there are grounds to assume that they are such.

TIN (INN) is a taxpayer identification number, a digital code that the Federal Executive Body authorized to control and supervise in the field of taxes and fees assigns, when filed for tax accounting or its functional equivalent, in the absence of the latter.

TIN (Tax Identification Number) - the taxpayer identification number of the foreign organization in the country of registration for non-residents. TIN is a unique combination of letters and numbers assigned by the relevant government authority to an individual or organization and used to identify this individual or organization with the purpose of fulfilling the tax laws of that state. In some countries, TIN is not issued, but in this case, in these states, another highly reliable number with an equivalent level of identification (the "functional equivalent") is usually used.

Notifying state is a state (territory) communicating information under the laws on international automatic exchange of financial information to competent bodies in charge of control and supervision in the area of taxes and duties at foreign states (territories) in compliance with the international agreements on taxation issues.