

RENCAP SECURITIES (NIGERIA) LIMITED

Questionnaire for an individual for FATCA/CRS purposes

GENERAL INFORMATION

1	Family Name or Surname			
	Name			
	Middle name			
2	Date of birth	<div><div></div><div></div></div> / <div><div></div><div></div></div> / <div><div></div><div></div><div></div><div></div></div>		
		(DD/MM/YYYY)		
3	Place of birth			
	Town or City			
	Country			
4	Citizenship (indicate all of them)			
5	Current residence address			
	House/Apt/Suite			
	Building			
	Street			
	City/Town			
	State/Province			
	Country	<div></div>	ZIP/Post code	<div></div>
6	Mailing address (please only complete if different from the address in point 5)			
	House/Apt/Suite			
	Building			
	Street			
	City/Town			
	State/Province			
	Country	<div></div>	ZIP/Post code	<div></div>

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7 Tax residence

Jurisdiction of tax residence*	TIN (equivalent)**	Reason for TIN absence
1		
2		
3		

If there is no TIN, please indicate one of the following reasons in the "Reason for TIN absence" field:

- A** - Jurisdiction does not assign TIN
- B** - Jurisdiction has not assigned TIN to the individual
- C** - The issuing authority of the State where the entity is a tax resident has not issued the TIN to this person

If you have chosen Reason **B** above, please specify why you failed to obtain TIN.

** If the U.S. is indicated, please provide form W-9.*

*** If there are several TINs, please specify all of them.*

8 If you identified the U.S. as your country of birth, did you renounce U.S. citizenship or have other grounds for being a non-U.S. citizen?

- ☐ **Yes** Provide one of the following documents:
- ☐ certificate of loss of citizenship
 - or
 - ☐ written explanation of being a non-U.S. citizen

☐ **No**

☐ **Not applicable (if a country of birth other than the U.S. is specified)**

9 If the country of actual residence does not correspond to the country of tax residence, provide an explanation/confirmation of this discrepancy

10 Are you a U.S. permanent resident (Green card holder)?

☐ **Yes**

☐ **No**

11 Do you match the criteria of long-term stay in U.S.? ¹

☐ **Yes**

☐ **No**

12 Do you have a U.S. ITIN number and a Social Security Number (SSN)?

☐ **Yes** Please indicate:

ITIN

Social Security Number (SSN)

☐ **No**

¹ Being in the USA for at least 31 days in a current calendar year and at least 183 days over the period of 3 years, including the current year and the two years immediately preceding it. The cumulative number of days, during which an individual stayed in the USA in the current year and the two preceding years is multiplied by the specified ratio: the current year ratio is 1 (i.e. all days spent in the USA in the current year are counted); the previous year ratio is 1/3; the year before last ratio is 1/6.

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13 Did you grant power of attorney to a person with U.S. address (residential /actual/ mailing address (including a U.S. post box))

☐ **Yes**

☐ **No**

14 Do you act as an intermediary (under contract of assignment, commission, trust management, agency agreement or other agreement)?

☐ **Yes**

Please specify each person in favor of which you are acting:

☐ **No**

A questionnaire for FATCA/CRS purposes should be provided for each specified person

DECLARATIONS AND SIGNATURE

I agree that the information provided by me may be transferred by RENCAP SECURITIES (NIGERIA) LIMITED to the tax authorities of Nigeria, to foreign tax authorities, including IRS (U.S. Tax Service) and/or other supervisory authorities within the framework of the current legislation of Nigeria, with the possibility of exchange of information with a foreign tax authority in accordance with international treaties of Nigeria on taxation issues.

I hereby confirm that the specified information is correct and accurate.

I undertake to inform RENCAP SECURITIES (NIGERIA) LIMITED in written form of any changes made to the provided information and shall provide copies of the documents confirming such changes within 30 (thirty) days.

« » _____ 20__

(Full name)

(signature)
Seal

RENCAP SECURITIES (NIGERIA) LIMITED

Annex 2

Glossary

Account Holder	The “ Account Holder ” means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the CRS, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. Where no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.
FATCA	“FATCA” FATCA stands for the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.
Financial Account	A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.
Reportable Account	“ Reportable Account ” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person, provided it has been identified as such, pursuant to the due diligence procedures.
Reportable Jurisdiction	“ Reportable Jurisdiction ” means a jurisdiction: (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I, and (ii) which is identified in a published list.
Reportable Jurisdiction Person	“Reportable Jurisdiction Person” means an individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.
TIN	“TIN” means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number).