



**RE: US FATCA Notification for Opening an Account**

In accordance with the US Foreign Account Tax Compliance Act (FATCA), Goldman Sachs is required to obtain U.S. tax documentation (which includes a new IRS tax form, e.g., [Form W-8](#), [Form W-9](#), and a Global Intermediary Identification Number, where applicable) to certify the US or foreign status and the applicable FATCA status of a person or entity for US income tax reporting and withholding purposes.

Please consult the IRS instructions to the appropriate tax form and/or your tax counsel to assess your status and determine which US tax form you are required to provide.

Please be advised that Goldman Sachs may require additional documentation in order to validate the IRS tax form you provide. Such documentation may include an official document that is issued or approved by a non-U.S. government body and which lists the name and non-U.S. permanent residence of the entity, or the country in which the entity is legally organized.

Non-compliant account holders may bear 30% FATCA withholding on US-sourced FDAP income (generally defined as interest, dividends and other types of investment income).

**Overview of FATCA:** FATCA is a US tax law designed to prevent US taxpayers from avoiding US tax on their income by investing through non-US financial institutions and offshore investment vehicles. The law requires financial institutions (both US and non-US) to conduct due diligence on account holders in order to determine their status (as US or non-US) and FATCA status, and then withhold and report as required. Non-compliant account holders may be subject to 30% withholding on 'withholdable payments', which includes US-sourced FDAP income, they receive. FATCA does not replace existing US withholding tax rules.