

CLIENT:.....DATE:.....

SWORN STATEMENT FOR TAX PURPOSES – CORPORATION

O.E.C.D.

Corporation Name:

Country of Incorporation:

For the purposes of the Standard for Exchange of Financial Account Information laid down by the Organization for Economic Co-operation and Development (OECD) and General Resolution No. 3826/2015 issued by the AFIP [Argentina’s Federal Tax Authority], Client hereby represents that Client is a resident for tax purposes of the country/countries listed below:

Country of residence for tax purposes #1:	Country of residence for tax purposes #2:	Country of residence for tax purposes #3:
<input type="checkbox"/> _____	<input type="checkbox"/> _____	<input type="checkbox"/> _____
Taxpayer Identification No. –TIN-1 ⁽¹⁾	Taxpayer Identification No. –TIN-2 ⁽¹⁾	Taxpayer Identification No. –TIN-3 ⁽¹⁾

⁽¹⁾ Where Client is a resident of Argentina for tax purposes, please enter CUIT Number. Where Client is a resident of the United States of America for tax purpose, please enter Social Security Number (SSN). Where Client is a resident of a country other than Argentina or the United States of America for tax purposes, please enter the applicable taxpayer identification number.

Further, Client hereby represents and warrants that Client is an Entity of the type selected below:

Please check only one of the following five options

1 - Financial Entity.

Depository institutions, custodial institutions, investment entities, and financial companies offering products including financial assets, with the exception of investment entities from countries that are not a party to the OECD Agreement.

2 - Exempt Entity.

Public companies or entities related to such companies, government entities, international organizations, central banks, and credit card issuers.

3 - Passive Non-financial Entities⁽¹⁾ without controlling persons⁽²⁾ residing abroad for tax purposes.

4 - Passive Non-financial Entities⁽¹⁾ with controlling persons⁽²⁾ residing abroad for tax purposes.

All controlling persons or beneficial owners holding directly or indirectly an ownership interest of more than 25% in the Entity are those stated under oath in Form A2 – “Capital Stock Ownership” enclosed herewith. We further agree to promptly notify BACS Banco de Crédito y Securitización S.A. [the “Bank”] of any change that may occur to the foregoing information by submitting a new shareholders’, beneficial owners’, or holding company’s sworn statement.

5 - Other.

Including:

- (i) Entities whose financial income is lower than 50% of their total income and whose financial assets account for less than 50% of their total assets;
- (ii) Entities in liquidation or bankruptcy that have not been a Financial Institution over the last 5 years;
- (iii) Non-financial start-ups that have started their activities within the last 24 months;
- (v) Entities engaged only in financing and hedging transactions with affiliates that are not financial institutions; and
- (v) Non-profit organizations exempt from income tax, without shareholders or members with proprietary interests, which cannot distribute profits or assets, and which, in case of liquidation, must distribute their assets to a government entity or to another non-profit organization.

CLIENT:.....DATE:.....

- (1) **Passive Non-Financial Entity:** An entity whose financial income is greater than 50% of its total income, or whose financial assets account for more than 50% of its total assets; and an investment entity from a country that is not a party to the OECD Agreement.
- (2) **Controlling Person:** A beneficial owner holding directly or indirectly an ownership interest of over 25% in an entity.

F.A.T.C.A.

Please check only one of the following options:

A. (mark with an "X" as appropriate).

Client represents and warrants that Client **IS a U.S. person** (1) for the purposes of the Foreign Account Tax Compliance Act (FATCA), by enclosing a properly completed W-9 Form. Client hereby represents that, under Sections 5 and 6 and related Sections of Argentina's Law No. 25,326 [Personal Information Protection Act] and Executive Order No 1558/01 regulating its enforcement, Client gives his/her consent for the Bank to provide information on Client and/or Client's property, thus facilitating compliance with FATCA. Client further acknowledges that he/she has been previously informed that he/she is entitled to enforce his/her right to access, rectify and/or delete all such personal information, as provided in Law No. 25,326. Client further authorizes the Bank to withhold thirty percent (30%) on any taxable receivables that may be received in Client's account in the event that Client fails to furnish the Bank with all such information as may be required from Client in order to establish Client's status as a U.S. taxpayer.

Please complete Form W-9

B. (mark with an "X" as appropriate).

Client represents and warrants that Client **IS a Foreign Financial Institution** for FATCA purposes. Please specify Status and GIIN.

STATUS		GIIN
<input type="checkbox"/> Participating Foreign Financial Institution	PFFI	
<input type="checkbox"/> IGA Deemed-Compliant Foreign Financial Institution	IGA FFI	
<input type="checkbox"/> Registered Deemed-Compliant Foreign Financial Institution	RDCFFI	
<input type="checkbox"/> Certified Deemed-Compliant Foreign Financial Institution	CDCFFI	
<input type="checkbox"/> Owner-Documented Deemed-Compliant Foreign Financial Institution	ODFFI	

C. (mark with an "X" as appropriate).

Client represents and warrants that Client **IS an Exempt Entity** for FATCA purposes. Check as appropriate:

Non-profit Entity

An Entity established exclusively for religious, charitable, scientific, artistic, cultural, or educational purposes that: (a) is not subject to income tax; (b) has no shareholders or members with proprietary interests in its assets or income.

Exempt Beneficial Owner

National, Provincial, or Municipal Governments, International Organizations, Central Banks, Pension Funds owned by Exempt Beneficial Owners, Entities wholly owned by one or more Exempt Beneficial Owners.

Active Non-Financial Entity

An Entity whose main activity and income derive from industrial rather than financial activities.



CLIENT:.....DATE:.....

E.2.2. Full Name: [_____]

U.S. Taxpayer Identification Number – TIN N°: [____]-[____]-[____]
Ownership Interest: [__%]

E.2.3. Full Name: [_____]

U.S. Taxpayer Identification Number – TIN N°: [____]-[____]-[____]
Ownership Interest: [__%]

Please complete an Individual FATCA Statement and a W-9 Form for each Beneficial Owner with substantial U.S. interests.

SIGNATURE	PRINT NAME	TITLE	DATE

⁽¹⁾ **U.S. Legal Entities:** Includes all legal entities created and registered in the U.S., except for: Banks, Brokers, Public Companies, Companies Owned by Public Companies, any Tax-exempt Organizations under Section 501(a) or Retirement Plans, as defined in Section 7701(a)(37); U.S. Federal or State Government Entities, Real Estate Investment Trusts, as defined in Section 856; Regulated Investment Companies (Section 851) or Investment Companies registered with the Securities and Exchange Commission (SEC) under the “Investment Company Act” of 1940; Mutual Funds (Section 854); Tax-Exempt Trusts (Sections 664(c), 403(b) or 457(g)); certain Foreign Pension Funds; Dealers in bonds and stocks, commodities, or derivatives duly registered.

⁽²⁾ **Substantial U.S. Interests:** When individuals hold an ownership interest equal to or greater than 10% in a non-U.S. legal entity (such individuals themselves or related parties) and such individuals are “Specified U.S. Persons.” “Related Parties” includes siblings, spouse, ancestors, and descendants down to grandchildren, including spouses of family members. It also includes legally adopted individuals.

⁽³⁾ **U.S. Person for FATCA purposes:** It means any individual that is:
(1) A U.S. citizen holding a U.S. Passport;
(2) A U.S. resident holding a Permanent Resident Card (Green Card); and
(3) A Part-Year Resident (183 days in 1 calendar year, or 122 days on average over the last 3 calendar years).