

FOREIGN ACCOUNT TAX COMPLIANCE (FATCA)

Under FATCA, certain US taxpayers holding assets outside the United States must report these assets to the IRS. In addition FATCA will require foreign financial institutions to report directly to the IRS certain information about financial accounts held by US taxpayers. IFG Pensions Limited has a duty to report to the Internal Revenue Service (IRS) via HM Revenue & Customs (HMRC) periodically to comply with FATCA.

CLIENT SELF-CERTIFICATION

As you are a citizen of and/or resident in the United States we require you to confirm your FATCA status. Please tick which applies:

As a citizen and/or resident of United States I confirm that I am not resident in the US for tax for the purpose of FATCA

I can evidence this by enclosing a copy of the following document, please tick as appropriate:

- A certificate of residence issued by HMRC in respect of tax status
- UK Government identification
- Any confirmation that they are not US tax payers
- Normal UK anti-money laundering evidence which shows they are not a US citizens or tax payers paying particular attention to dual nationality or dual residence.

As a citizen and/or resident of United States I can confirm I am resident in the US for tax, for the purpose of FATCA and I will include a report on holdings of foreign financial assets with my annual tax return to IRS.

I confirm that if required MW SIPP Trustees Ltd and IFG Pensions Limited can provide details of my SIPP investments to the IRS

To enable us to complete our Due Diligence and Anti-Money Laundering checks, please provide the following information:

Country of birth

Country of residence

Taxation residency

US Citizens Tax Identification number (TIN)

Signature:

Name:

Date (dd/mm/yyyy):