

**Fiscal Information Self-Declaration – Entities
FATCA-CRS**

Please fill out in black or blue ink using only uppercase readable print
Fields marked with (*) are mandatory

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- All the activities of an ENF consist substantially in keeping (total or partly) them shares in circulation, or providing financing and services to one or several subsidiaries that are engaged to a trade or business activity different from a financial institution, except that in which an entity does not qualify for a ENF status if the same works (or is holds) as an Investment Fund such as a private equity fund, risk equity fund, leverage buyout fund or any investment vehicle whose purpose is to acquire or finance companies to possess shares therein in the form of capital for investment purposes
 - The ENF is not yet operating a business and has no prior history of operation, but is investing capital in assets with the intention of operating a business other than a financial institution; however, the ENF will not qualify for this exception 24 (twenty-four) months after the date of its incorporation as an ENF
 - An ENF who has not acted as a financial institution in the last five (5) years and is in the process of liquidating its assets or is reorganized with the intent to continue or restart operations of a business activity other than a financial institution
- The ENF is dedicated mainly to finance or cover operations with or for entities related which are non financial institutions and to those which do not provide services of financing or of coverage to any entity that not is an related entity, whenever the Group of any related entity referred is devoted primarily to an business activity different from a financial institution
- The ENF is mainly engaged to financing or covering operations or to entities related to non financial institutions and those which do not provide coverage or financing services to any entity that is a related entity, provided that the Group of such related entity is primarily engaged in a business activity other than a financial institution
 - According to FATCA regulation, the ENF is an "exempted EENF" in accordance with the regulations of the Treasury Department of the United States.
 - According to FATCA regulation, the ENF is organized within territory of the United States and beneficiary recipients of payment are residents in good faith in that US territory.
 - The ENF complies with the following requirements:
 - 1. It is established and operates in exclusively its jurisdiction residence for religious, charitable, scientific, artistic, cultural, sporting or educational purposes; or it is established and operate in its jurisdiction of residence and is an professional organization, business organization, chamber of commerce, labor organization, agricultural or horticultural organization, civil organization or an organization operated exclusively for the promotion of social welfare;
 - 2. It is exempt from income tax in its jurisdiction residence;
 - 3. It does not have shareholders or members that have a property or benefit from the participation in its income or assets;
 - 4. The jurisdiction residence legislation applicable to the ENF or the incorporation documents of the ENF, do not allow that any income or asset therein is distributed to or used in benefit of an individual or legal entity which is not intended for charity, except those used to conduct charitable activities of the ENF, or as payments for reasonable compensation for services rendered or as payments that represent the market value of the property that the ENF has purchased, and
 - 5. The legislation applicable in the jurisdiction residence of the ENF or in the incorporation documents ENF require that, when the ENF is liquidated or is dissolved, all its assets are distributed to a Government Entity or an not lucrative organization, or are transferred to the Government of the jurisdiction residence of the ENF or to any subdivision of it.
 - It is considered passive income interest income, including the exchange gain and profit from financial operations arising from debt; profit by the sale of certificates of participation on stock or equity issued under a trust's investment in real estate, certificates, or from the earnings from the sale of the stock certificates emitted by a trust, dividends; income from the lease or sublease and in general by granting the use or temporary exploitation of real estate for business purposes, in any other form.
 - The expression Specified US Person means an individual from the US other than:
 - (i) a company whose shares are regularly sold in one or several established securities markets;
 - (ii) any company member of a same expanded affiliate group, as defined in section 1471 (e) (2) of the of internal income code of the US, as a company described in clause (i);
 - (iii) The US or any agency or instrument that is wholly owned by it.
 - (iv) Any State of the United States, territory of the US, political subdivision, agency or instrument that is wholly owned by one or more of the foregoing;
 - (v) Any organization exempt from paying taxes in accordance with section 501 (a) of the internal revenue code of the US or a retirement plan of an individual in accordance with section 7701 (a) (37) of the US Internal Revenue Code;
 - (vi) Any bank as defined in the section 581 of the US Internal Revenue Code;
 - (vii) any investment trust in real estate as defined in the US Internal Revenue Code section 856;
 - (viii) Any regulated investment company as defined in the section 851 of the internal revenue code from US or any entity registered within the Securities Commission in accordance with the legislation on investment companies of 1940 (15 US.C. 80a-64);
 - (ix) Any common trust fund as defined in section 584 (a) of the US Internal Revenue Code;
 - (x) any trust which is exempt from paying taxes in accordance with the section 664 (c) of the US Internal Revenue Code or that is described in the section 4947 (a) (1) of this same regulation;
 - (xi) a broker of bonds, goods (commodities) or financial derivative instruments (including contracts of national value, futures, forwards and options) that are registered as such, in compliance with the legislation of United States or any State;
 - (xii) a broker as defined in section 6045 (c) US in the internal revenue code; or
 - (xiii) any trust which is tax exempted on the basis of a plan described in the section 403 (b) or section 457 (g) of the US Internal Revenue Code
 - The term "Reportable Person" means a person of a different Reportable jurisdiction from: (i) a company whose capital is regularly marketed in one or more established securities markets; (ii) any corporation that is a related entity of the society described in clause (i); (iii) an Government entity; (iv) an international organization; (v) a Central Bank, or (vi) a financial institution.
 - Government Entity: the Government of Mexico and any political subdivision of Mexico, or any agency or instrument which is fully owned by Mexico or any of one or more of the aforementioned, except in relation to a payment that is derive of an obligation maintained in connection with some type of financial commercial activity that involves a specific insurance company, a custody institution or a deposit institution.
 - International Organization: any international organization or any agency or instrument which is wholly owned by the organization. This category includes any intergovernmental organization (including supranational organizations) that (1) is composed mainly, by Governments; (2) has an agreement with Mexico in force; and (3) whose income does not imply a benefit for individuals.
 - Central Bank: Banco de México and any subsidiaries which are wholly-owned by it.
 - The term "Person(s) that exert control" means: individuals that have control of an entity. In the case of a trust, such term refers to the trustee(s), trustor(s), guard(s) (if existing), recipient(s) or beneficiarie(s) categories, and to any other individual who exerts effective control over the trust; while in the case of a figure legal different from the trust, such expression refers to the person(s) with equivalent or similar charges.
 - The term "Person(s) that exert control" must be interpreted in a way consistent with the language similar to that established in the recommendations of the Financial Action Task Force on Money Laundering (FATF).
 - It will be additionally understood that a person exerts "control", when he directly or indirectly acquires or owns 25 percent or more of the shareholding or the equity of a legal entity.

