

PERSHING STANDARD FILE LAYOUTS

APPENDIX 2: FATCA CODES

This appendix contains the following information used in the FATC Standard File:

- Chapter 4 FATCA Classification Codes; W8-BEN-E and W8-IMY (page 2)
- Chapter 3 FATCA Status; W8-BEN-E and W8-IMY (page 3)
- Capacity Codes; W8-BEN-E (page 4)
- Additional Documents Codes (page 5)
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PERSHING STANDARD FILE LAYOUTS

Chapter 4 FATCA Classification Codes - W8-BEN-E and W8-IMY

CH4 Code	W-8 BENE	W-8 IMY	DEFINITION
ANFA	Y		Account that is not a Financial Institution
ANFE	Y	Y	Active Non-Foreign Financial Entity
CDDI	Y	Y	Certified Deemed-Compliant Limited Life Debt Investment Company
CDFA	Y	Y	Certified Deemed-Compliant Foreign Financial Institution with only Low-Value Account
CDIA	Y		Certain Investment Entities that do not Maintain Financial Accounts
CDNB	Y	Y	Certified Deemed-Compliant Non-Registering Local Bank
CDSI	Y	Y	Certified Deemed-Compliant Sponsored/Closely-Held Investment
DRFE	Y	Y	Direct Reporting Non-Foreign Financial Entity
EIFI	Y		Excepted Inter-Affiliate Foreign Financial Institution
ENEL	Y	Y	Excepted Nonfinancial Entity in Liquidation/Bankruptcy
ENGE		Y	Excepted Nonfinancial Group Entity
EOBO	Y		Entity Wholly-Owned by Exempt Beneficial Owners
ERFD	Y	Y	Exempt Retirement Plans
ESUC	Y	Y	Excepted Nonfinancial Start-up Company
ETNF	Y	Y	Excepted Territory Non-Foreign Financial Entity
FCBI		Y	Foreign Central Bank of Issue
FGUP	Y		Foreign Government/Government of US Possession/Foreign Central Bank
INLO	Y		International Organization
LMBR	Y		Branch treated as Non-participating FFI
NAFT	Y	Y	Not Applicable
NFGE	Y		Excepted Nonfinancial Group Entity
NPFI	Y	Y	Non-participating Foreign Financial Institution
NPRO	Y		Nonprofit Organization
NRFI	Y	Y	Non-reporting Inter-Governmental Agreement Foreign Financial Institution
O501	Y		501(c) Organization
ODFI	Y	Y	Owner-Documented Foreign Financial Institution
PNFE	Y	Y	Passive Non-Foreign Financial Entity
PTFE	Y	Y	Non-Foreign Financial Entity Publicly Traded or Affiliate of Same
PTFI	Y	Y	Participating Foreign Financial Institution
RDFI	Y	Y	Registered Deemed-Compliant Foreign Financial Institution
RFM1	Y	Y	Reporting Model 1 Foreign Financial Institution
RFM2	Y	Y	Reporting Model 2 Foreign Financial Institution
RSDS	Y	Y	Restricted Distributor
SDFE	Y	Y	Sponsored Direct Reporting Non-Foreign Financial Entity
SPFI	Y	Y	Sponsored FFI
TFIN	Y	Y	Territory Financial Institution
BBB	Y	Y	Not applicable

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Chapter 3 FATCA Status - W8-BEN-E and W8-IMY

CH3 Code	W-8 BEN-E	W-8 IMY	DEFINITION
CNBK	Y		Central Bank of Issue
CORP	Y	Y	Corporation
CTRS	Y		Complex Trust
DSEN	Y		Disregarded Entity
EST	Y	Y	Estate
GOIC	Y		Government
GTRS	Y		Grantor Trust
INDV	Y		Individual
IORG	Y		International Organization
NINT		Y	Non-Qualified Intermediary
NWHG		Y	Non-Withholding Foreign Grantor Trust
NWHP		Y	Non-Withholding Foreign Partnership
NWHS		Y	Non-Withholding Foreign Simple Trust
PTNW	Y	Y	Partnership
PTWH		Y	Withholding Foreign Partnership
PVTF	Y		Private Foundation
QINT		Y	Qualified Intermediary
QIWP		Y	Qualified Intermediary Withholding Rate Pool-Exempt Organization
STRS	Y		Simple Trust
T501	Y		Tax-Exempt Organization
TFIN		Y	Territory Financial Institution
TRST	Y	Y	Trust
USBP		Y	US Branch
WHTR		Y	Withholding Foreign Trust
bbb	Y	Y	Not applicable

PERSHING STANDARD FILE LAYOUTS

Capacity Codes - W8-BEN-E

Code	DEFINITION
AOBO	Authorized Officer of Beneficial Owner
ATTY	Attorney
AURP	Authorized Representative
AUSI	Authorized Signatory
BENO	Beneficial Owner
GRDN	Guardian
IVAC	Investment Accountant
LGRP	Legal Representative
PATN	Power of Attorney
PRNT	Parent
PRRP	Principal Representative
REPR	Representative
SELF	Self
TXCE	Tax Counsel (only if external)
TXCS	Tax Counsel (need document evidence)
BBB	Not applicable

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Additional Documents Codes

Code	DEFINITION
ALEN	Alien Registration Number
AODE	Actual Owner of Disregarded Entity
ARTC	Articles of Incorporation
ATTY	Power of Attorney
AUDL	Auditor's Letter
CDLA	CEDULA Card
DOC8	Documentation
DRVR	Driver's License
ESTT	Estate Papers
GREN	Green Card
INSI	INS Card
MLTY	Military Card
NATL	National Identification Card
OGVT	Other Government Identification
OWCE	Owner Certification
OWDO	Owner Documentation
OWRS	Owner Reporting Statement
PART	Partnership Agreement
PASS	Passport
RLFT	Reasonable Letter of Foreign TIN
RLOB	Reasonable Letter of Explanation/Birth Country
RLOM	Reasonable Letter of Explanation/Mailing Country
RLOT	Reasonable Letter of Explanation/Treaty Country
STID	State Identification Card
TRST	Trust Agreement
VISA	Visa Number
bbb	Not Applicable

PERSHING STANDARD FILE LAYOUTS

Nonreporting IGA FFI is Treated as a(n) ... Codes - W8-IMY and W8-BEN-E

Code	DEFINITION
BPRF	Broad Participation Retirement Fund
CTBK	Central bank
CIVL	Collective investment vehicle
FILA	FI with only low value accounts
GVET	Government entity
INOG	International organization
IAIM	Investment advisor and investment manager
IEEB	Investment entity wholly owned by Exempt Beneficial Owners (EBO)s
LCBK	Local bank
NPRF	Narrow Participation Retirement Fund
OTHR	Other
PFEB	Pension Fund of an Exempt Beneficial Owner
QCCI	Qualified credit card issuer
RFIL	Registered FI with local client base
SEFC	Sponsored investment entity and controlled foreign corp
SIVL	Sponsored, closely held investment vehicle
TQRF	Treaty-Qualified Retirement Fund
TEDT	Trustee documented trust
FFFF	Not Applicable

PERSHING STANDARD FILE LAYOUTS

Treaty Limitation on Benefits Codes - W8-IMY and W8-BEN-E

Code	DEFINITION
CDBT	Company that meets the Derivative Benefits Test
COET	Company that meets the Ownership/Base Erosion Test
CTBT	Company with item of Income that meets Trade/Business Test
FDAR	Favorable discretionary determination by US Competent Authority received
GOVT	Government
OTEX	Other Tax-Exempt Organization
OTHR	Other; Not Available
PTRC	Publicly Traded Corporation
SPTC	Subsidiary of a Publicly Traded Corporation
TEXP	Tax Exempt Pension Trust or Pension Fund
bbbb	Not applicable