

Instructions for using FATCA consent and notice forms

Many countries have data protection, banking confidentiality, and other similar laws that may restrict financial institutions from collecting and providing personal or other information about customers or their individual representatives or owners to third parties, and particularly cross-border to governmental bodies. As FATCA requires FFIs like Wells Fargo to identify and collect information from U.S. persons about their accounts and the organization or ownership of their legal entities, and to provide this information to the Internal Revenue Service and other U.S. regulatory bodies as necessary and appropriate, Wells Fargo FFIs will need to obtain specific consents from such customers or individuals.

The U.S. Treasury has negotiated Intergovernmental Agreements (IGAs) with many foreign jurisdictions which, when implemented will generally authorize the collection and provision of the information under local law. Below is a chart of the countries in which Wells Fargo has FFIs or branches, showing where such IGAs exist and where consents will still be required (as of the above date). Countries that have entered into IGA Model I agreements will not require consent. The Model II countries still require the FFI to attempt to obtain consent. If consent cannot be obtained where required, new accounts cannot be opened after July 1, 2014. Accounts opened before July 1, 2014 may need to be closed if such consents are not obtained by the deadline, for existing customers to comply with FATCA (except where an IGA is in place).

Country	Corporate/Entity consent required?	Individuals consent required?
Bahamas	No - IGA Model I	No - IGA Model I
Bermuda	Yes - IGA Model II (form 1) + attachment 3	Yes - IGA Model II (form 2) + attachment 3
Canada	No - IGA Model I	No - IGA Model I
Cayman Islands	No - IGA Model I	No - IGA Model I
China	No - IGA Model I	No - IGA Model I
France	No - IGA Model I	No - IGA Model I
Germany	No - IGA Model I	No - IGA Model I
Hong Kong	Yes - IGA Model II (form 1) + attachment 3	Yes - IGA Model II (form 2) + attachment 3
Ireland	No - IGA Model I	No - IGA Model I
Japan	No consent required for corporate – IGA Model II	Yes - IGA Model II (form 2) + attachment 3
Luxembourg	No - IGA Model I	No - IGA Model I
Mauritius	No - IGA Model I	No - IGA Model I
Netherlands	No - IGA Model I	No - IGA Model I
Singapore	No - IGA Model I	No - IGA Model I
South Korea*	No - IGA Model I	No - IGA Model I
Taiwan	Yes - IGA Model II (form 1) + attachment 3	Yes - IGA Model II (form 2) + attachment 3
UAE	No consent required for corporate	Yes (form 2)
United Kingdom	No - IGA Model I	No - IGA Model I

*On list of countries Treasury Department designated as being deemed to have an IGA Model I in place (which are not yet executed but have reached agreement in substance) on April 2

Attached are forms of consent for corporate clients (form 1) and individuals (form 2). The form for corporations can be incorporated into account agreements. The form for individuals must be obtained separately from each individual, at or before the collection of data, and delivered with the applicable *International Privacy Notice*, found on the [International Privacy Notice](#) page (use the general version unless a country-specific version is identified), but can be incorporated into a form requesting the US TIN.

In countries that execute an IGA Model II, consents in the form of Consent Forms 1 and 2 and the attached notification language (attachment 3) must be provided in account agreements or otherwise. Japan has signed a Model II IGA, but its law does not require consents for disclosure of financial information about legal entities. However, it might be prudent to institute similar procedures for obtaining consent.

In addition to providing consent for disclosures in accordance with FATCA, the consent forms also provide for other regulatory reporting disclosures such as to the OCC and Federal Reserve.

