



<b>B #:</b>	8719-18
<b>Date:</b>	June 12, 2018
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: SPAIN <b>TELEFONICA, S.A.</b> CUSIP: 879382208 <b><u>Record Date: 06/14/2018 Payable Date: 06/28/2018</u></b> <b><u>CA Web Instruction Deadline : 06/19/2018 8:00 P.M. ET</u></b> <b><u>Post Payable (Quick Refund)Deadline: 07/02/2018 5:00 P.M. ET</u></b>

DTC has been notified by Telefonica SA (the “Issuer”) that income derived from its securities bearing CUSIP 879382208 is subject to the 19% Non-Resident Income Tax (NRIT) in Spain, subject to the exemptions described in the attached document.

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

**Important:** Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to Acupay at (212) 422-1222.

**Important Legal Information:** *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

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Non-Confidential



Citibank, N.A. (Citibank, as ADS Depository), is hereby distributing this important announcement with regard to the below upcoming dividend payment. Citibank has arranged with Acupay System LLC (Acupay, as Tax Certification Agent) to provide certain tax relief services to holders of the ADS shares.

**Issuer: Telefonica, S.A. (TEF)**

<b>Security Type:</b>	American Depositary Shares (ADS)		
<b>CUSIP / ISIN / Ticker:</b>	879382208 / US8793822086 / TEF		
<b>Issue Country:</b>	Spain		
<b>ADS : ORD Ratio</b>	1 ADS share : 1 ORD share		
<b>ADS Record Date:</b>	June 14, 2018 (Thu)		
<b>ADS Payment Date:</b>	June 28, 2018 (Thu)		
<b>Immediate Refund PD:</b>	June 28, 2018 (Thu)		
<b>Quick Refund PD:</b>	July 17, 2018 (Tue) <i>approx.</i>		
<b>Gross Dividend Amt:</b>	EUR 0.20 per ADS share (to be paid in USD, approximately US \$0.2393580)		
<b>Default Tax Rate:</b>	19%		
<b>Available Tax Rates:</b>	18%, 15%, 12%, 10%, 5%, 1%, 0% (depending on the domicile and type of the investor; see below)		
<b>Services Available:</b>	<p><b>Immediate Refund:</b> All Investor Types except EU/EEA pension funds/plans (0% under domestic law)<sup>1</sup> and EU/EEA collective investment vehicles (1% under domestic law), Original Documents Needed</p> <p><b>Quick Refund:</b> All Investor Types except EU/EEA pension funds/plans (0% under domestic law)<sup>1</sup> and EU/EEA collective investment vehicles (1% under domestic law), Original Documents Needed</p> <p><sup>1</sup> However, Quick Refund is available when the exemption is available to the EU pension fund/plan via treaty benefits. For example, as of June 12, 2014, the UK-Spain Double Taxation Treaty allows for UK pension schemes to apply for full exemption in Spain.</p> <p><b>Standard Refund:</b> Post-Payable Reclaim Process, All Investor Types, Original Documents Needed</p>		
<b>Tax Relief via</b>	<b>Acupay Opens:</b>	June 15, 2018 9:00 AM EDT (Fri)	<b>Acupay Deadline:</b> June 19, 2018 8:00 PM EDT (Tue)
<b>Immediate Refund:</b>	<b>CA Web Instruction Open Date:</b>	June 15, 2018 9:00 AM EST (Fri)	<b>CA Web Instruction Deadline:</b> June 19, 2018 8:00 PM EDT (Tue)
<b>Tax Relief via</b>	<b>Acupay Opens:</b>	June 28, 2018 9:00 AM EDT (Thu)	<b>Acupay Deadline:</b> July 2, 2018 5:00 PM EDT (Mon)
<b>Quick Refund:</b>	<b>CA Web Instruction Open Date:</b>	June 28, 2018 9:00 AM EDT (Thu)	<b>CA Web Instruction Deadline:</b> July 2, 2018 5:00 PM EDT (Mon)
<b>DOCUMENTATION:</b>	<b>ORIGINALS FOR IMMEDIATE REFUND AND QUICK REFUND MUST BE RECEIVED BY: July 2, 2018</b>		
<b>Tax Relief via</b>	<b>Acupay Opens:</b>	July 3, 2018 9:00 AM EDT (Tue)	<b>Acupay Deadline:</b> May 06, 2022 5:00 PM EDT (Fri)
<b>Standard Refund:</b>			

## How to Read this Important Notice:

The information in this important notice is organized as follows:

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## Synopsis of Available Tax Relief:

- Under Spanish law, dividends paid by Telefonica to a non-Spanish resident holder of Telefonica shares including American Depositary Shares (“ADSs”) are subject to the Non-Resident Income Tax (“NRIT”) in Spain (approved by Spanish Royal Decree Legislative 5/2004 of March 5) and withheld at source, currently at a 19% tax rate. To meet this requirement, the company will apply a 19% withholding tax on the gross amount of dividends, subject to the exemptions, reductions, and refunds described below.
- Most shareholders are eligible for a reduced rate of tax based on tax treaties that are in force between the shareholder’s country of residence and Spain; however these rates must be requested and certain documentation must be provided in order to qualify. See Annex A for a list of Spanish Treaty Rates.
- **Citibank, N.A.** and **Acupay System LLC** (Citi/Acupay) are providing issuer-sponsored tax reductions in the form of an **Immediate Refund** applied on the ADS Payment Date. If the **Immediate Refund** process is not followed, the ADS dividend will be paid less the statutory 19% tax withholding, and any further tax relief must be processed via a **Quick Refund** or **Standard Refund**.

## Types of Tax Residency Documentation:

### A. Certificates of Tax Residence

- To receive a reduction in Spanish tax, an original Spain-specific Certificate of Residence (e.g. U.S. IRS Form 6166) must either be on file with Acupay or must be provided to Acupay.
- The Certificate of Residence (CoR) must mention the “[**Country of tax Residence**] - **Spain Income Tax Convention**” (e.g. United States - Spain Income Tax Convention) and the validity period must cover the ordinary payment date (June 15, 2018) to participate in the Immediate or the Quick Refund<sup>1</sup>. As a general rule, the validity of the CoR extends from the issuance date to one calendar year, however **PLEASE BE AWARE** of the following **cases of exception**:
  1. In the case where a CoR states the tax year, it will be valid from the January 1<sup>st</sup> to December 31<sup>st</sup> of that specific tax year, regardless of the issuance date.
  2. In the case where a CoR states a specific period of time, it will only be valid for that specific period, regardless of the issuance date.
- The Certificate of Residence must be in either English or Spanish.
- Applying for a U.S. IRS Form 6166: For U.S.-resident beneficial owners who do not have an IRS Form 6166 on file, Citi/Acupay provides a Streamlined Application for U.S. Certificates of Tax Residence. Custodian banks may wish to notify their clients, advisors or relationship managers of the availability of this tool. All IRS Forms 6166 and related documentation will automatically be processed by Acupay and the IRS without the need for intervention by the custodian.
  - To get started, please visit [www.USTaxCertificate.com](http://www.USTaxCertificate.com) and use the Access Code **879382208**. See **Annex C** for additional details.

### B. Petición de Reducción and Petición de Devolución:

- If the beneficial owner is a tax resident of **Austria, Netherlands, Sweden, or Switzerland** (countries for which there is a “Petición”), an original Petición de Reducción / Devolución is required instead of the Certificate of Residence mentioned above. It must be completed by, or on behalf of, the beneficial owner,

<sup>1</sup> **NOTE:** Certificates of Residence dated after this date, but which specify Tax Year 2018 may be used for the Standard Refund.

and must be stamped and signed by the beneficial owner's local tax authorities. Sample forms are available on the website of the Spanish government, which you can access via this direct link: [www.acupay.com/TaxFormsSpain](http://www.acupay.com/TaxFormsSpain).

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## Immediate and Quick Refunds Investor Types and Documentation:

Telefonica ADS holders that are U.S. tax residents or eligible tax residents of other countries (see **Annex A**) not holding their ADSs through a permanent establishment or a fixed base in Spain and entitled to claim the benefits under a Double Taxation Treaty (DTT) with Spain, can apply for an Immediate Refund or Quick Refund via Citi/Acupay by following the below procedures.

U.S.-Resident Investors – 15% Treaty-Reduced Tax Rate (4% Refund)		
	Investor Sub-Types <sup>2</sup>	
1	Physical Person	
2	Legal Entity	
3	Pension Fund	
4	Charity (Tax-exempt, Non-profit)	
5	Funds & Investment Companies (Corporate Form)	
	Required Items	Format Needed
1	CA Web Instruction for 15% favorable rate	Via DTC
2	Valid, original Spain-specific IRS Form 6166	Fax/Scan <u>and</u> Original
3	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original

Non-U.S. Investors – See Annex A for DTT Rates		
	Investor Sub-Types	
1	Physical Person	
2	Legal Entity	
3	Pension Fund	
4	Charity (Tax-exempt, Non-profit)	
5	Funds & Investment Companies (Corporate Form)	
	Required Items	Format Needed
1	CA Web Instruction See <b>Annex A</b> for DTT Rates	Via DTC
2	Valid, original Spain-specific IRS Form 6166; or Petición de Reducción for AT, NL, SE or CH investors	Fax/Scan <u>and</u> Original
3	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original

Supranational Organizations Recognized by Spanish Law – 0% (See Annex B for more details)		
	Required Items	Format Needed
1	CA Web Instruction <b>for 0% favorable rate</b>	Via DTC
2	A copy of the “Convenio Constitutivo” confirming tax-exempt status	Fax/Scan
3	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original

<sup>2</sup> A U.S. tax resident corporation which beneficially owns more than 25% of the voting rights of the shares of the company distributing the dividends is subject to a treaty-reduced rate of 10%.

## Immediate Refund Procedure / Steps:

- **CA Web Instruction:** Beginning at 9:00 AM EST on June 15, 2018 and until 8:00 PM EDT on June 19, 2018 (the CA Web Instruction Deadline), DTC participants must make a CA Web Instruction corresponding to the total number of ADSs for which the favorable rate is being requested.
- **Acupay Submission:** Beginning at 9:00 AM EST on June 15, 2018 and until 8:00 PM EDT on June 19, 2018 (the Acupay Submission Deadline), DTC participants must enter tax relief requests for those beneficial owners seeking an Immediate Refund, the aggregate of which must match the CA Web Instructions for the corresponding favorable tax rates. The process of preparing the Acupay submissions and supplying the accompanying **Tax Residency Documentation** is simple:
  - Click on '**New Tax Relief Request**' in the menu bar at the top of the screen.
  - Enter the CUSIP "**879382208**" into the 'CUSIP/ISIN' field and click 'Search For Issue'.
  - Select the 'Payment Period' corresponding to the **June 14, 2018 Record Date** and follow the on-screen instructions.
  - **The beneficial owner name must be input exactly as it appears on the certificate of residence.**
  - At the end of the process the Acupay System will provide a breakdown of all the documentation that must be provided as part of your submission. The system will generate an Acupay Cover Letter, which must be printed, signed, and transmitted to Citi/Acupay via fax/scan and/or original form, along with all accompanying documentation.
  - All Original Documentation, including original Certificates of Residence, must be received by Acupay by 5:00 PM EST on July 2, 2018 in order to be processed.
- DTC participants that provide clearing arrangements for **downstream correspondents (omnibus accounts)** can allow them to make Acupay submissions on behalf of their clients:
  - **Register the downstream correspondents** in the Acupay System by entering the required details in the section 'Add New Omnibus Account' **OR** invite them to register by providing them with the **Acupay Registration Code** found within the 'View Registrations' tab under 'Omnibus Accounts'.
  - Once registered, the **downstream correspondents will be able to enter beneficial owner information** and submit documentation for their own clients.
  - **You need to confirm the downstream correspondent's omnibus position** by confirming that the positions reported by the downstream correspondent(s) are, in total, less than or equal to the **aggregate** share position held for that downstream correspondent as of the Record Date. These aggregate position confirmations should be kept updated up until 8:00 PM EST on June 19, 2018, the Acupay Deadline date.
  - **Make the necessary CA Web Instructions**, for the **correct tax rate(s)** so that they match the total amount of Acupay submissions made by the downstream correspondent(s).

### **IMPORTANT NOTE:** Special Instructions for Investors with original IRS Forms 6166 already on file with Citi/Acupay

For beneficial owners that employ Acupay's 6166 Wizard to obtain their IRS Form 6166 (see [Annex C](#) of this notice), the IRS will transmit the Forms 6166 directly to Citi/Acupay, where they will be kept on file. Therefore, for some beneficial owners a valid IRS Form 6166 may already be on file with Citi/Acupay and may not need to be provided during the Acupay submission process. In such cases, the Acupay System will indicate that a new IRS Form 6166 is not required for that beneficial owner.

## Quick Refund Procedure / Steps:

The filing procedure and documentation requirements for the **Quick Refund** process are identical to those of the Immediate Refund process, with the exception of the dates involved and the fact that the **Quick Refund** process takes place after the ADS Payment Date. DTC participants that have as clients beneficial owners who received income net of 19% Spanish withholding tax on the Payment Date may qualify for a refund of the withheld amount through the **Quick Refund** procedure. Participants may use the Acupay System to request relief through the **Quick Refund** procedures on behalf of their clients beginning June 28, 2018 and until July 2, 2018. Please follow the above instructions for the **Immediate Refund**, keeping in mind that the dates involved will be different. Should you require assistance, please contact Acupay at the details provided below.

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## Standard Refund Investor Types and Documentation:

Participants that have not certified through the **Immediate Refund or Quick Refund** procedures and have received unfavorable tax treatment or participants holding on behalf of EU/EEA pension funds or Collective Investment Vehicles, may request a tax refund from the Spanish tax authorities by following the **Standard Refund** procedure.

Residents in a DTT Country – See <a href="#">Annex A</a> for DTT Rates		
	Investor Sub-Types	
1	Physical Person	
2	Legal Entity	
3	Pension Fund	
4	Charity (Tax-exempt, Non-profit)	
5	Funds & Investment Companies (Corporate Form)	
	Required Items	Format Needed
1	Valid, original Spain-specific Certificate of Residence valid for the tax year of the payment; or a duly completed Petición de Devolución for AT, NL, SE, or CH investors	Fax/Scan <u>and</u> Original
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original

EU/EEA pension funds (0%) and Collective Investment Vehicles (CIV) (1%) – (See <a href="#">Annex A</a> for more details)		
	Required Items	Format Needed
1	<p><b>For EU/EEA pension funds:</b> ANEXO VI, signed by a representative of the fund, certifying that the fund fulfils all the legal requirements published in Article 14.1.k of the LIRNR (Non-Resident Income Tax Law). The ANEXO VI is valid for 12 months after the issue date with the following exceptions:</p> <ol style="list-style-type: none"> <li>1. In the case where an ANEXO VI states the tax year, then it will be valid from the January 1<sup>st</sup> to December 31<sup>st</sup> of that specific tax year, regardless of the issuance date.</li> <li>2. In the case where an ANEXO VI states a specific period of time, then it will only be valid for that specific period, regardless of the issuance date.</li> </ol> <p>Please note the Spanish version of the document must be signed.</p>	Fax/Scan <u>and</u> Original

	<b>For EU/EEA CIVs:</b> a certificate issued by the competent authority of the Member State of origin of the CIV, stating that it fulfils the conditions laid down in Directive 2009/65/EC (UCITS IV)	
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original

Supranational organizations recognized by Spanish law – 0% (See <a href="#">Annex B</a> for more details)		
	Required Items	Format Needed
1	A copy of the “Convenio Constitutivo” confirming tax-exempt status	Fax/Scan
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original

### Standard Refund Procedure / Steps:

- Acupay Submission: as described above.
- No Matching CA Web Instruction Component.
- The statutory deadline to file a standard reclaim is 4 years following the ordinary payment date (June 15, 2018). The Acupay deadline is May 06, 2022.

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### Summary of Tax Relief Processing Fees:

Tax relief via <b><u>Immediate Refund</u></b> and <b><u>Quick Refund</u></b>	US \$0.005 per ADS deducted from any tax relief amounts on dividends processed at a reduced rate*
Tax relief via <b><u>Standard Refund</u></b>	US \$0.005 per ADS deducted from any tax refunds obtained from the Spanish Tax Authorities.*

\* The 18% tax rate option (1% reclaim) has a reduced per-share fee of \$0.0009570.

In addition to the above fees, a Spanish local market processing fee currently at the rate of €0.00065 per ADS per payment will be deducted from the tax refund payments made to beneficial owners for whom refunds were successfully processed.

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## Further Information and Contacts:

- **CA Web Instructions:** By submitting CA Web Instructions, DTC participants agree that they will indemnify Citi/Acupay and their agents for any liability that they may incur as a result of reliance upon information provided by such participant in such CA Web Instructions. The DTC participant also agrees to return any funds erroneously received (including any income, penalties, and additions to tax thereon) arising from its CA Web Instructions.
- DTC participants whose Acupay certifications and CA Web Instructions are out of alignment may ask DTC to manually modify their CA Web Instructions to bring them into alignment by sending a Manual CA Web Instructions to [internationaltax@dtcc.com](mailto:internationaltax@dtcc.com), with a copy to [ateam@acupay.com](mailto:ateam@acupay.com).
- Questions regarding the processing of instructions related to this Important Notice via CA Web, should be directed to DTC's Customer Help Line at (888) 382-2721.

### Acupay Submissions, Refund Procedures, and the Acupay System

Questions regarding relief entitlements, the **Immediate Refund**, the **Quick Refund**, the **Standard Refund**, or the Acupay System should be directed to Marian Guerrero at +1-212-422-1222 or Carmen Tejada at +44-207-382-0340 or by emailing [ateam@acupay.com](mailto:ateam@acupay.com).

# Annex A

## Spanish DTT Countries and DTT Rates and List of European Union (EU) and European Economic Area (EEA) Member States

*Acupay provides these rates for information purposes only and does not assume liability in any case of error, omission or consequential damages.*

Albania	10%	Greece †	10%	Philippines	15%
Algeria	15%	Hong Kong	10%	Poland †	15%
Andorra	15%	Hungary †	15%	Portugal †	15%
Argentina	15%	Iceland †	15%	Romania †	15%
Armenia	10%	India	15%	Russia	15%
Australia	15%	Indonesia	15%	Saudi Arabia	5%
Austria †	15%	Iran, Islamic Republic of	10%	Senegal	10%
Barbados	5%	Ireland †	15%	Serbia	10%
Belarus	18%	Israel	10%	Singapore	5%
Belgium †	15%	Italy †	15%	Slovakia †	15%
Bolivia	15%	Jamaica	10%	Slovenia †	15%
Bosnia-Herzegovina	10%	Japan	15%	South Africa	15%
Brazil	15%	Kazakhstan	15%	Sweden †	15%
Bulgaria †	15%	Korea (R.O.K.)	15%	Switzerland	15%
Canada	15%	Kuwait	5%	Switzerland (pension plans, from August 24, 2013)	0%
Chile	10%	Kyrgyzstan	18%	Tajikistan	18%
China	10%	Latvia †	10%	Thailand	10%
Colombia	5%	Lithuania †	15%	Trinidad & Tobago	10%
Costa Rica	12%	Luxembourg †	15%	Tunisia	15%
Croatia †	15%	Macedonia	15%	Turkey	15%
Cuba	15%	Malaysia	5%	Turkmenistan	18%
Cyprus †	5%	Malta †	5%	Ukraine	18%
Czech Republic †	15%	Mexico	15%	United Arab Emirates	15%
Dominican Republic	10%	Moldova	10%	United Kingdom †	10%
Ecuador	15%	Morocco	15%	United Kingdom (pension schemes from June 12, 2014)	0%
Egypt	12%	Netherlands†	15%	United States	15%
El Salvador	12%	New Zealand	15%	Uruguay	5%
Estonia†	15%	Nigeria	10%	Uzbekistan	10%
Finland†	15%	Norway †	15%	Venezuela	10%
France †	15%	Oman	10%	Vietnam	15%
Georgia	10%	Pakistan	10%		
Germany †	15%	Panama	10%		

† **European Union and EEA member states:** beneficial owners that are tax residents in EU or EEA countries and are eligible **pension funds/plans or Collective Investment Vehicles (CIVs)** are entitled to a **reduced rate of 0% and 1% respectively under Spanish domestic law**. These entities can obtain a reduced treaty rate based on the DTT between their country of residence and Spain through the Immediate or Quick Refund procedure. However, **the 1% and 0% rates are only available** by filing a **Standard Refund** application with the Spanish Tax Authorities. Please contact Acupay for more information.

# Annex B

## Supranational Organizations Recognized by Spanish Law

*Acupay provides these details for information purposes only and does not assume liability in any case of error, omission, or consequential damages.*

European Space Agency	United Nations
United Nations Refugee Agency	International Atomic Energy Agency
International Development Association	Food and Agriculture Organization of the United Nations
African Development Bank	United Nations Educational, Scientific and Cultural Organization
Asian Development Bank	International Civil Aviation Organization
European Bank of Reconstruction and Development	International Monetary Fund
Inter-American Development Bank	World Health Organization
International Bank of Reconstruction and Development	Universal Postal Union
International Olive Oil Council	International Telecommunication Union
International Finance Corporation	International Labour Organization
Red Cross	International Maritime Organization
United Nations Children's Fund	World Meteorological Organization
Pension Fund of World Trade Organization	World Intellectual Property Union
Pension Fund of Inter-American Development Bank	World Tourism Organization
Pension Fund of International Bank of Reconstruction and Development	Food and Agriculture Organization of the United Nations
Pension Fund of International Monetary Fund	European Union

# Annex C

## Obtaining an IRS Form 6166 (U.S.-Resident Investors Only)

**Applying for a U.S. IRS Form 6166:** For U.S.-resident beneficial owners who do not have an IRS Form 6166 on file, Citi/Acupay provides an easy-to-use online tool to help investors apply for one from the IRS. Custodian banks may wish to notify their clients, and/or their advisors or relationship managers of the availability of this system which will enable them to receive more of their investment income. **All IRS Forms 6166 and related documentation will automatically be processed by Acupay without the need for intervention by the custodian.** The IRS charges an US \$85 processing fee to produce IRS Form 6166, and there is a small handling fee of US \$15 (\$10 if kept at Acupay) to cover Acupay's processing costs for each 6166 application. To get started, please visit [www.USTaxCertificate.com](http://www.USTaxCertificate.com) and use the access code **879382208**.

The investor creates a login in order to check on the status of the application while processing.

The screenshot shows the 'Email Address and Password' step. The user's progress is listed as: Email and Password, Country of Residence, Type of Investor, Name and Tax ID, Tax Return, Reclaim for Past Years, Current Address, Location of Shares, Countries Requested, Review and Confirm, and Payment Information. The 'Email Address and Password' section contains the following information:

- Email Address\*: jsmith@acupay.com
- Password\*: \*\*\*\*\*
- Please enter a password 6-12 characters (numbers and/or letters only).
- Please re-type to confirm: \*\*\*\*\*

Buttons for 'Back' and 'Continue' are visible at the bottom.

The 6166 Wizard is designed to ask the investor to provide only the minimum required information.

The screenshot shows the 'Type of Investor' step. The user's progress is listed as: Email and Password, Country of Residence, Type of Investor, Name and Tax ID, Tax Return, Reclaim for Past Years, Current Address, Location of Shares, Countries Requested, Review and Confirm, Payment Information, and Print and Sign. The 'Type of Investor' section contains the following information:

- Which of the following best describes you, or the entity or person on whose behalf you are applying? If none of the choices are accurate, select None of these describe me.
- Type of Investor: Individual and Joint Filers (adult person, 18 or older), Individual (Minor Child) (parent on behalf of a minor, under 18), Corporation (U.S. only), Employee Benefit Plan or Trust, Estate, LLC (Single Member), LLC (Multiple Members), Partnership, S Corporation, Tax Exempt Organization, Trust (U.S. only), None of these describe me.

Buttons for 'Back' and 'Continue' are visible at the bottom.

The Wizard is tailored to most investor types, including individual filers, joint filers, partnerships and trusts.

The screenshot shows the 'Partners' step. The user's progress is listed as: Email and Password, Country of Residence, Type of Investor, Name and Tax ID, Tax Return, Reclaim for Past Years, Current Address, Location of Shares, Countries Requested, Review and Confirm, and Payment Information. The 'Partners' section contains the following information:

- Please list below the full names and tax id numbers of ALL partners of your entity.
- Click here to view the Privacy and Data Protection Policy.
- #1: Partners:
  - Name\*: Adam Smith
  - Tax ID\*: 123-45-6789 (Please format: \*\*\*-\*\*-\*\*\*\* or \*\*-\*\*\*\*\*)
  - Address 1\*: 30 Broad Street
  - Address 2: [Empty]
  - City\*: New York
  - State\*: New York
  - Postal Code\*: 10111
  - Phone Number\*: 212-422-1222

An 'Add' button is visible at the bottom right.

The investor can review the application at the end, reducing errors and delays.

The screenshot shows the 'Review and Confirm' step. The user's progress is listed as: Email and Password, Country of Residence, Type of Investor, Name and Tax ID, Tax Return, Reclaim for Past Years, Current Address, Location of Shares, Countries Requested, Review and Confirm, Payment Information, Print and Sign, and Need Help? Call or E-mail us: New York, Attn: Betty Livette, Tel: +1 212 422 1222, E-mail: blivette@acupay.com. The 'Review and Confirm' section contains the following information:

- Please review the information you entered below.
- Email Address and Password:
  - Email Address\*: jsmith@acupay.com
  - Password\*: \*\*\*\*\*
- Country of Residence:
  - Country of Residence\*: United States
- Type of Investor:
  - Which of the following best describes you?\*: Partnership
- Name and Tax ID:
  - Full Name\*: John Smith
  - Tax ID\*: \*\*\*\*\*
- Name and Title of Signatory:
  - First Name\*: Adam
  - Last Name\*: Smith
  - Title\*: Partner

Buttons for 'Back' and 'Continue' are visible at the bottom.