



Coronado Global Resources Inc.
ARBN 628 199 468

Return your information:

By Mail:
Computershare Investor Services Pty Limited
GPO Box 2106 Melbourne
Victoria 3001 Australia

By Email:
USTaxForms@computershare.com.au

Mark this box with an 'X' if you have made any changes to your address details

Name and address as appearing on the register of the shareholders

*Country:	

*Must include Country in full

Name of registered holder and mailing address shown above

Enquiries:

(within Australia) 1300 850 505
(international) +61 3 9415 4000

Holder Identification Number (HIN)
or Securityholder Reference Number (SRN)

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Form W-8BEN-E Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities). For use by entities, Individuals must use Form W-8BEN. You should seek your own professional advice before completing this form.

For your security keep your SRN/HIN confidential.

Part I. Identification of Beneficial Owner - Name of organization that is the beneficial owner

If the entity is one of the following, check the applicable box, write the name of the beneficial owner and the country of incorporation or organization (in full) in the boxes below:

- The Beneficial owner is a trust (generally Australian Self-Managed Superannuation funds are considered Complex Trusts) **AND** the registered holder is a Trustee of the Trust.
- The Beneficial owner is **NOT** a trust **AND** beneficial owner is the same as the registered holder.

If the entity does not fit either of the above then the registered holder is considered an intermediary or flow through entity. Please refer to section "Instructions for Intermediaries and flow through entities" in the attached guide.

1 Name of organization that is the beneficial owner

2 Country of incorporation or organization (in full)

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3 If disregarded entity or branch receiving payment, complete a government issued W-8BEN-E form available from www.irs.gov.

4 Chapter 3 Status (entity type) (Must check one box only, if your entity type is not listed in Part 1, line 4 you must complete a government issued W-8BEN-E form available from www.irs.gov);

- Corporation
- Estate
- Complex trust
- Simple trust
- Grantor trust

If you entered simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? Yes No

If you are a simple trust or grantor trust further documentation is required. See Investor Guide for further information.

5 Chapter 4 Status (FATCA status) (See Guide for details and complete the certification below for the entity's applicable status.) If your FATCA status is not listed in Part 1 line 5, you must complete a government issued W-8BEN-E form available from www.irs.gov.

- Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
- Reporting Model 1 FFI.
- Nonreporting IGA FFI. Complete Part XII.
- Nonprofit organization. Complete Part XXII.
- Active NFFE. Complete Part XXV.
- Passive NFFE. Complete Part XXVI.

6 Permanent residence address

Check this box if your permanent residence address is the same as the registered holder's mailing address shown above, **otherwise** write the permanent residence address of the beneficial owner in the box below (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

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City or town, state or province. Include postal code where appropriate.

Country (in full)

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8 U.S. taxpayer identification number (TIN), if required. Do not enter your TFN

9a GIIN

9b Foreign TIN/Australian ABN

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Part III Claim of Tax Treaty Benefits, (If applicable) Important! If applicable, entities must tick box 14a AND box 14b AND enter country of residence.

Beneficial owners claiming a special withholding rate - if applicable, must complete a government issued W-8BEN-E form available from www.irs.gov.

14. I certify that (check all that apply):

- a The beneficial owner is a resident of Country within the meaning of the income tax treaty between the United States and that country
- b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits.

The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one, see instructions):

- Government
- Tax exempt pension trust or pension fund
- Other tax exempt organization
- Publicly traded corporation
- Subsidiary of a publicly traded corporation
- Company that meets the ownership and base erosion test
- Company that meets the derivative benefits test
- Company with an item of income that meets active trade or business test
- Favorable discretionary determination by the U.S. competent authority received
- Other (specify Article and paragraph):

You MUST select one of the following checkboxes



Please complete remainder of the form where applicable, and sign the form in Part XXX.



Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- Any foreign individual W-BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:

Part XII Nonreporting IGA FFI

26 I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and
- The applicable IGA is a Model 1 IGA or Model 2 IGA and is treated as a under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor
- The trustee is: U.S. Foreign

Part XXII Non-Profit Organization

- 36 I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
 - The entity is exempt from income tax in its country of residence;
 - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
 - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXV Active NFFE

- 39 I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
 - Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
 - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

- 40a I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
- Check box 40b or 40c, whichever applies.**
- b I further certify that the entity identified in Part I has no substantial U.S. owners, or
- c I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXIX.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.

Name	Address	TIN
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified in Line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified in Line 1 of this form is not a U.S. person,
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity in Line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity in Line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your Chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Sign Here

Signature of individual authorized to sign for beneficial owner Print Name Date

I certify that I have the capacity to sign for the entity identified in Line 1 of this form.



Guide for Completing Form W-8BEN-E (for non-U.S. entities i.e. non-individuals)

Please note the Form W-8BEN-E provided is an abridged substitute version of the U.S. government-issued form W-8BEN-E. Accordingly, there are certain Chapter 3 and Chapter 4 certifications (questions 4 & 5) missing on the form.

The below guide is designed to assist Australian Self-Managed Superannuation Funds (ASMSF), and other non-U.S. entities (i.e. Trusts (other than ASMSF), Estates and Corporations). If the abridged form does not include the Chapter 3 or Chapter 4 status that applies to you as a beneficial owner of the distributions received, this guide is not relevant, and you will generally need to complete a U.S. government-issued Form W-8BEN-E. You can access this form at www.irs.gov – enter the form name in the search box.

This guide is based on our understanding of current regulatory requirements and laws as at 30 June 2016 and may be subject to change. While every care has been taken in the preparation of this guide, no warranty of accuracy or reliability is given and no responsibility for this information is accepted. This guide is general in nature and does not constitute tax or professional advice. It does not take into account your individual objectives, financial and taxation situation or needs. We recommend you consult with your tax or professional advisor if you have any queries regarding how the Form W-8BEN-E should be completed taking into account your particular circumstances. We are not a registered tax (financial) adviser under the Tax Agent Services Act 2009 and you should seek tax advice from a registered tax agent or a registered tax (financial) adviser if you intend to rely on this information to satisfy the liabilities or obligations or claim entitlements that arise, or could arise, under a taxation law.

Part I – Identification of Beneficial Owner

The table below provides some general guidance to assist an ASMSF, trust (other than ASMSF), estate and corporation with determining its entity type. More information can be obtained from the websites shown in the Notes at the end of this guide.

Registered Holder	Beneficial Owner	Action required
Individual/ Entity/ Trustee	Complex Trust (including ASMSF that is a Complex Trust)	<ul style="list-style-type: none"> If applicable, check the box indicating the beneficial owner is a Trust and the registered holder is a Trustee of the Trust. Write the name of the Trust/ASMSF in 1 'Name of organization that is the beneficial owner'. Enter the country of incorporation (in full) or country under whose laws the Trust/ASMSF is created, organized or governed. Question 4, Chapter 3 status – check Complex Trust. Question 5, Chapter 4 status – Refer to the Chapter 4 Status (FATCA status) table below; generally an ASMSF is considered a Nonreporting IGA FFI. <p>Additionally, if the registered holder IS NOT the Trustee of the Trust/ASMSF the registered holder is considered to be an intermediary or flow through entity in which case further documentation is required for the registered holder as set out under the 'Instructions for intermediaries and flow through entities' below.</p>
Individual/ Entity/ Trustee	Simple or Grantor Trust	<p>Determine if the Trust is a hybrid entity making a Treaty claim.</p> <ul style="list-style-type: none"> If the Trust IS NOT a hybrid entity making a treaty claim, the Trust cannot complete the Form W-8BEN-E as it is regarded as an intermediary or flow through entity for both Chapter 3 and Chapter 4 purposes. Refer to 'Instructions for intermediaries and flow through entities' below for documentation requirements. If the Trust IS a hybrid entity making a treaty claim the Trust must complete the W-8BEN-E form as it is regarded as the beneficial owner for Chapter 3 purposes. However, for chapter 4 purposes, it is regarding as an intermediary or flow through entity. Accordingly refer to 'Instructions for intermediaries and flow through entities' below for documentation requirements in addition to the completed Form W-8BEN-E. To complete the Form W-8BEN-E follow the steps below: <ul style="list-style-type: none"> If applicable, check the box indicating the beneficial owner is a Trust AND the registered holder is a Trustee of the Trust. Write the name of the Trust in 1 'Name of organization that is the beneficial owner'. Enter the country of incorporation (in full) or country under whose laws the trust is created, organized or governed. Question 4, Chapter 3 status – check either Simple or Grantor Trust (see Note 1 below). Check the 'Yes' box indicating the trust is a hybrid entity making a treaty claim. Question 5, Chapter 4 status – leave this box blank. <p>Additionally, if the registered holder IS NOT the Trustee of the Trust the registered holder is also considered to be an intermediary or flow through entity in which case further documentation is required for the registered holder as set out under the 'Instructions for intermediaries and flow through entities' below.</p>

Individual/ Entity/ Estate	Corporation or Estate	<ul style="list-style-type: none"> • If applicable, check the box indicating the beneficial owner is NOT a trust and the beneficial owner is the same as the registered holder. • Write the name of the Corporation/Estate in 1 '<i>Name of organization that is the beneficial owner</i>'. • Enter the country of incorporation (in full) or country under whose laws the entity is created, organized or governed. • Question 4, Chapter 3 status – check either Corporation or Estate. • Question 5, Chapter 4 status – check the box that describes the Chapter 4 status of the Corporation/Estate. Refer to the Chapter 4 Status (FATCA status) table below. <p>Additionally, if the registered holder IS NOT the same as the beneficial owner the registered holder is considered to be an intermediary or flow through entity in which case further documentation is required for the registered holder as set out under the '<i>Instructions for intermediaries and flow through entities</i>' below.</p>
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Chapter 4 Status (FATCA status) for more information on FATCA please refer to note 2 at the end of this guide.

Entity type	Brief description of some entity types
ASMSF	Generally classified as a Nonreporting IGA FFI - also complete Part XII.
Trust (other than ASMSF) and corporations	<p>If the entity is a Charitable Trust, it may be a Nonprofit organization – also complete Part XXII.</p> <p>If the entity is a Foreign Financial Institution (FFI), select one of the following (if applicable):</p> <ul style="list-style-type: none"> • Reporting Model 1 FFI • Nonreporting IGA FFI – also complete Part XII • Nonparticipating FFI (Note: NPFFIs are generally subject to 30% distribution withholding tax) <p>If the above does not apply and the entity is not an FFI, the entity may be a Non-Financial Foreign Entity (NFFE):</p> <ul style="list-style-type: none"> • Passive NFFE – also complete Part XXVI • Active NFFE – also complete Part XXV <p>The entity needs to consider whether its gross income is sourced primarily from passive investments (i.e. dividends, interest, rent) and whether its assets are held for the production of passive income. Generally, an entity that has 50% or more of its gross income for the preceding income year from passive investments, and 50% or more of its assets held for the production of passive income may be a Passive Non-Financial Foreign Entity (NFFE). Where the proportion of passive-related gross income, and assets are less than 50%, the entity may be an Active NFFE.</p>

Instructions for Intermediaries and flow through entities

The following entities are considered to be intermediaries or flow through entities:

- Registered holder:
 - where the beneficial owner is a Trust and the registered holder is not a Trustee of the Trust
 - where the beneficial owner is an Estate or Corporation and the registered holder is not the same as the beneficial owner
- Simple Trust
- Grantor Trust

Note: For Simple Trusts and Grantor Trusts, in the case where the registered holder is not a Trustee of the Trust, **BOTH** the registered holder and the Simple or Grantor Trust are considered to be intermediaries or flow through entities.

Intermediaries and flow through entities are required to provide the following documentation which can be found on the '*Company Research*' page of the Computershare Investor Centre website (go to www-au.computershare.com/investor/Company and enter the specified ASX ticker under the company name, when the information is returned the documents can be found in the Company forms section by selecting '*view all printable forms*').

Document name	Purpose of document
W-8IMY	U.S. tax form identifying the intermediary or flow through entity.
Withholding Statement	A statement identifying the beneficial owners and the number of securities held by each beneficial owner.
U.S. tax forms	U.S. tax forms (such as W-8BEN for Individuals and W-8BEN-E for entities) for each of the beneficial owners identified in the Withholding Statement. Note: In the case of a Simple Trust or Grantor Trust, the beneficial owners are the Trust's beneficiaries so all Simple and Grantor Trusts must provide either a Form W-8BEN or W-8BEN-E for each of the beneficiaries of the Trust.

6. Permanent Residence Address

If the permanent residence address of the beneficial owner is the same as the registered holder's mailing address (if it appears on the form), check the box indicating this otherwise enter the permanent residence address. Do **NOT** use a Post office or in-care-of address (e.g. C/-). A street address or physical location is required.

This will **NOT** update the entity's registered address as it is possible the registered address and permanent residence address are different. To change the registered address, the entity will need to send a separate change of address instruction requesting the registered address be changed on the register.

Generally, the permanent residence address is the address in the country where the entity claims to be a resident for income tax purposes.

8. U.S. Taxpayer Identification Number

Enter the entity's U.S. Taxpayer Identification Number (TIN) here, if the entity has one. If you do not have a U.S. TIN, please leave this box blank.

9a GIIN - Enter the entity's Global Intermediary Identification Number (GIIN) if it has one. Australian Reporting Financial Institutions must provide a GIIN from 1 January 2015.

9b Foreign TIN / Australian ABN - Tax residents outside of Australia, enter the Tax Identifying Number of the entity. Australian tax residents, enter the Australian Business Number (ABN), if the entity has one. If the entity is a tax resident of Australia and it does not have an ABN, leave this box blank.

Part III – Claim of Tax Treaty Benefits

14. Claim of Tax Treaty Benefits, if eligible

Completion of Part III is required if you are claiming tax treaty benefits.

14a Tick this box if the entity is claiming a treaty benefit and enter the country in which the entity is a tax resident.

14b Tick this box if applicable.

Note: If the entity is not eligible to tick box 14a and 14b, the entity cannot claim treaty benefits and distributions received will be subject to 30% U.S. withholding tax.

If you tick box 14b, you must identify the type of limitation on benefits provision that applies to you and is included in the applicable tax treaty by ticking one of the check boxes identified.

Given the various different types of entities and tests we are not able to assist in this classification and recommend that you seek specific independent taxation advice, however, we provide the following indicative checkbox examples:

- ASMSF would generally use checkbox '*Tax exempt pension trust or pension fund*';
- Australian resident Family Trust, if selected '*Corporation*' for Chapter 3 status, and intending to claim treaty benefit eligibility, could select checkbox '*Company that meets the ownership and base erosion test*';
- Australian resident Family Trust, if selected '*Complex Trust*' for Chapter 3 status, and intending on claiming treaty benefit eligibility could select '*Other*' and then insert the applicable test and *Article 16(2)(g)* specified under the U.S. Australia Double Tax Agreement for Limitation on Benefits for a person other than an individual if the criteria of the Trust satisfies the conditions in Article 16(2)(g).

More information on limitation on benefits can be found at:

www.irs.gov - enter 'Limitation on Benefits' in the search box and select table 4.

Part XII – Nonreporting IGA FFI

Only relevant to Nonreporting IGA FFI

26. Tick the certification box and enter the country that has entered into an IGA with the U.S., of which the entity is a tax resident.

You must tick the applicable IGA type, i.e. Model 1 or Model 2. Australia, New Zealand and United Kingdom have entered into a Model 1 IGA. Information about other countries IGA status can be found at <https://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx>.

'is treated as a' under the provisions of the applicable IGA, may be one of the following:

- Australian Retirement Fund
- Trustee Documented Trust – you must also provide the GIIN of the Trustee
- Investment Entity Wholly Owned by Exempt Beneficial Owner

If the entity is an Australian regulated Superannuation Fund including an ASMSF, the Australian IGA considers the entity to be an Australian Retirement Fund.

Part XXII – Non-Profit Organization

36. If the entity is a non-profit organization as described tick the box.

Part XXV – Active NFFE

Only relevant to Active NFFE

39. Tick the certification box to indicate the entity is an Active NFFE that meets the criteria listed in this section.

Part XXVI – Passive NFFE

Only relevant to Passive NFFE

40a Tick the certification box if the entity is a Passive NFFE that meets the criteria in this section.

40b Tick this certification box if the passive NFFE has NO substantial U.S. owners.

40c Tick this certification box if the passive NFFE has U.S. substantial owners – the entity is then required to complete the details of U.S. substantial owners in Part XXIX.

Part XXIX – Substantial U.S. owners of Passive NFFE

Only relevant for Passive NFFE where box 40c (U.S. substantial owners) has been ticked.

Part XXX Certification

Read the certification before signing and dating the Form.

Ensure the signatory certifies they have the capacity to sign the Form by ticking the certification box.

The Form must be signed by an authorized representative or officer of the beneficial owner.

If this form is completed by an agent acting under a duly authorized power of attorney, this form must be accompanied by such power of attorney (or copy) in proper form specifically authorizing the agent to represent the principal in making, executing and presenting the form.

This Form W-8BEN-E will apply only to the securityholding in the listed entity shown on the form. If securities are held in other listed entities that solicit a Form W-8BEN-E, a separate form is required for each other securityholding.

Note 1: Chapter 3 Status (Trusts)

Entity type is to be determined in accordance with U.S. tax principles (rather than under the law of the country the entity is organized in).

The beneficial owner must tick a box that identifies its entity type.

U.S. law may interpret trusts differently to that applying in an Australian or other jurisdiction. The descriptions below are provided as a general indication of the characteristics of the types of trusts referred to in the Form. You are advised to obtain your own independent professional advice.

Simple Trust: Governing documents requires distribution of all income to current beneficiaries and does not distribute or accumulate income or gains for charitable purposes and the trust does not, in fact, distribute any capital or accumulated income.

Grantor: (a) The power to revest title to the trust property absolutely in the grantor is exercisable either (i) solely by the grantor without the approval or consent of any other person, or (ii) with the consent of a related or subordinate party who is subservient to the grantor; or (b) during the lifetime of the grantor, trust distributions (whether income or corpus) may be made only to the grantor or grantor's spouse; or (c) trust distributions are taxable as compensation for services rendered.

Complex: Governing documents provide for the accumulation of income for future distributions or may accumulate income or gains for charitable purposes.

If you are uncertain about the applicable entity type, we recommend you seek your own taxation advice or refer to detailed Instructions for Form W-8BEN-E available on the IRS website (www.irs.gov – enter the form name in the search box).

Note 2: Chapter 4 Status (FATCA* status)

The beneficial owner must tick a box that identifies its Chapter 4 status. If the entity is incorporated or organized in a country that has an Intergovernmental Agreement (IGA) with the United States you may need to refer to that IGA (or its guidance) to determine your Chapter 4 status. The guidance for the IGA between Australia and the United States can be found at www.ato.gov.au - enter 'FATCA guidance' in the search box.

This section lists common FATCA entity types. The entity must tick a box that identifies its FATCA entity type. If your classification does not appear, the entity will be required to complete the U.S. government-issued Form W-8BEN-E instead of the abridged version provided.

If you need assistance in determining your FATCA classification, please contact your legal or tax advisor for assistance.

*Foreign Account Tax Compliance Act (FATCA)

The Foreign Account Tax Compliance Act (FATCA) is a U.S. tax law aimed at financial institutions and other financial intermediaries to prevent tax evasion by U.S. citizens and U.S. tax residents through use of non-U.S. investments or accounts. FATCA compliance in Australia will be administered by the Australian Taxation Office (ATO). Australia has entered into an intergovernmental agreement (IGA) with the U.S. to implement FATCA in Australia. The IGA is intended to assist Australia to comply with the provisions of FATCA.

Where can I find out more about FATCA?

1. Australian Taxation Office (ATO)
<https://www.ato.gov.au/general/new-legislation/in-detail/other-topics/international/foreign-account-tax-compliance-act/>
2. U.S. Internal Revenue Service (IRS)
[http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-\(FATCA\)](http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-(FATCA))