

U.S. INCOME TAX WITHHOLDING REQUIREMENTS FOR FOREIGN PAYEES

With limited exception, a non-U.S. company or individual, (“foreign payee”) is subject to U.S. tax on income from a U.S. company. PNC Financial Services Group, Inc., is required by the Internal Revenue Service to act as a withholding agent and withhold 30% of a payment made to a foreign payee not eligible for an exemption when:

- Services are provided in the United States; or
- A foreign payee receives other income payments from PNC Financial Services Group, Inc. including but not limited to rents or royalties that are derived from U.S. sources.

PNC Financial Services Group, Inc. is not required to withhold income tax if a foreign payee:

- Has provided goods only; or
- Has provided services that were not performed in the United States

Mandatory Statement of Non Resident Alien (NRA) Tax Status.

All foreign payees are required to return a completed Statement of Non Resident Alien NRA Tax Status form to PNC Financial Services Group, Inc. even if PNC is not required to withhold income tax. Statement of Non Resident Alien (NRA) Tax Status, found below, must be returned to PNC Financial Services Group, Inc. Accounts Payable within 30 days of executing the governing contract or receiving a PNC Financial Services Group, Inc. purchase order.

The tax status chosen below will remain applicable to all business goods/services provided to PNC Financial Services Group Inc. from the date of signing this statement until the expiration date of the W-8 currently on file in PNC Accounts Payable. If the payee has a change of status (work previously performed outside of the US, now to be performed inside of the US), the payee will then be required to submit an updated Statement of Non Resident Alien Tax Status form.

If PNC Financial Services Group, Inc. does not receive a properly completed statement, we may suspend all further payments or terminate any purchase order or contract and suspend further business until you provide the required information.

IRS Tax Exemption. Even if you are subject to withholding, you may be eligible for an exemption, or subject to a lower withholding rate, due to a tax treaty between your country and the U.S. Please consult IRS Publication 519, U.S. Tax Guide for Aliens, for more information about tax treaties (www.irs.gov).

IRS Identification Number. If you are exempt from withholding under a treaty, PNC Financial Services Group, Inc. cannot honor the exemption without a TIN, SSN or EIN. If you do not have a TIN, SSN or EIN, you can obtain one by calling the IRS or downloading the appropriate form from the IRS web site (www.irs.gov) and sending the form to the IRS.

IRS Withholding Certificate. In order to document all suppliers, PNC Financial Services Group, Inc. requires the submission of a withholding certificate (i.e., Form W-8 series) in order to identify the payee’s tax status, or to validate a payee’s claim of foreign status. PNC Financial Services Group, Inc. Accounts Payable cannot provide assistance or instruct on the type of withholding certificate appropriate for a specific individual or entity. Information related to the Forms W-8 and their instructions can be found on the IRS web site (www.irs.gov).

Non-Resident Alien Vendor Tax Certification.

If a foreign payee is subject to withholding, foreign payee must submit a completed, Non Resident Alien Vendor Tax Certification, with EACH invoice submitted to PNC Financial Services, Inc. or the maximum withholding amount will be applied by PNC.

Please consult the IRS web site (www.irs.gov) for additional information regarding Non-Resident Alien Withholding and Internal Revenue Code sections 1441, 1442, and 1443.



PNC FINANCIAL SERVICES GROUP, INC.
STATEMENT OF NON RESIDENT ALIEN (NRA) TAX STATUS
(VENDOR TO COMPLETE)

1. Vendor Name (state complete legal entity name as listed on IRS Form W-8)

2. Country location

3. Corporate Mailing Address

Address

City

Province/State Postal Code

Country

STATEMENT OF VENDOR REGARDING TYPE OF BUSINESS BEING CONDUCTED WITH PNC FINANCIAL SERVICES GROUP INC. – Please check either (A) or (B) and/or (C)

NOTE: The tax status chosen below will remain applicable to ALL business goods/services provided to PNC from the date of signing this statement until the expiration date of the W-8 currently on file in PNC Accounts Payable. If the payee has a change of status, (work previously performed outside of the US, now to be performed inside of the US), the payee will then be required to submit an updated Statement of Non Resident Alien Tax Status form.

- (A) The services being provided to PNC Financial Services Group, Inc. are being performed inside of the United States and may be subject to US income tax withholding.
 (Must complete **Non-Resident Alien Vendor Tax Certification of Services** form to be submitted with EACH invoice.)

OR

To the best of my knowledge and belief, I declare that the work being performed for PNC Financial Services Group Inc. are (check all that apply):

- (B) For goods only
 (C) For services that will not be performed on U.S. soil

Vendor Contact Name Date

Contact Email Address

Capacity in which acting (Title)

****Please save this completed form and send it to your PNC Contact for processing****