



**Documentary Evidence for U.S. Indicia
(Non-Deposit Account Form)
Attachment to the IRS Form W-8**

THIS FORM **MUST** BE COMPLETED IF FORM W-8BEN OR COMERICA'S RECORDS INCLUDES A U.S. ADDRESS OR U.S. PHONE NUMBER

Account Number(s): _____

INFORMATION

First Name:	Middle Name:	Last Name:
Name of Organization (if applicable):		
Address:		

CERTIFICATION OF REASON FOR U.S. ADDRESS (Please certify one of the reasons below)

I certify that I am a non-U.S. person as defined for U.S. tax purposes. I have a U.S. address for one of the reasons indicated below: (Mark reason with an ✓ or X)

<input type="checkbox"/>	I certify that I am one of the following: (1) A student at a U.S. educational institution and hold the appropriate visa. (2) A teacher, trainee or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and hold the appropriate visa. (3) A foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the United States. (4) A spouse or unmarried child under the age of 21 years of one of the persons described above
<input type="checkbox"/>	I certify that I do not qualify as a U.S. resident (e.g. I am visiting the U.S. OR I am temporarily living or working in the U.S.) and I am providing the number of days present in the United States during the last 3-year period that includes the current year. (If a customer was not present in the U.S. during a year enter '0' or '—') Days present in the United States during: Current Year _____ Prior Year _____ 2 Years ago _____ (Comerica will use this information to calculate the substantial presence test)
<input type="checkbox"/>	I certify that I meet the closer connection exception to the substantial presence test because I meet all of the following criteria: I have been present in the United States for fewer than 183 days in the current year; and I maintain a tax home in the country of _____ during the current year; and I have a closer connection during the current year to that country because _____ _____
<input type="checkbox"/>	I certify that I am treated as a resident of _____ and payments on my account are entitled to a reduced rate of tax under the income tax treaty between it and the U.S. and I am <u>not</u> treated as a U.S. resident or U.S. citizen for purposes of that income tax treaty.

Continued on Reverse Side

<input type="checkbox"/>	Other Reason for U.S. Mailing Address (Select only if other reasons above do not apply): _____ _____ _____
--------------------------	---

INDIVIDUALS

A copy of a valid passport or certificate of residence issued by country of residence must be attached with Form W-8BEN.

ORGANIZATIONS

One of the documents listed below must be attached with the Form W8:

- Articles of Incorporation
- Trust Document Letter from government agency
- Financial Statement
- Statement from government website agency or registrar (such as an SEC report)
- Certificate of Residence issued by foreign country

Signature

I have provided, or will provide, Comerica Inc. with any other documentation requested to support my claim of non-U.S. status and/or tax treaty benefits and will update such documentation upon request. I also acknowledged that: (1) I must advise Comerica Inc. if I become a U.S. citizen, U.S. resident, or other U.S. person for U.S. tax law purposes; and (2) such change in my U.S. tax status will impact the U.S. tax treatment of my income from U.S. investments, which are held by Comerica Inc. Information and representations contained on this certificate and Form W-8 are accurate as of the time of payment to my account, if any.

Note: Each account owner must complete and sign a separate form.

Signature of account owner

Date

Original signature required; electronic signatures and/or signature fonts are not authorized.