

[Financial Institution Name]

[Department Name]

[Address Line 1]

[City, State, Zip Code]

[Country]

[Date]

[Tax Authority Name/Internal Revenue Service]

[Relevant Department]

[Address]

Subject: Submission of FATCA Recalcitrant Account Holder Report - [Reporting Year]

To Whom It May Concern,

In accordance with the requirements set forth under the Foreign Account Tax Compliance Act (FATCA) and the relevant Intergovernmental Agreement (IGA), [Financial Institution Name] (GIIN: [Your GIIN Number]) is hereby submitting the annual report for recalcitrant account holders for the calendar year [Year].

This report includes information regarding account holders who have failed to provide the necessary documentation to determine their U.S. tax status or who have failed to provide a waiver of local privacy laws to allow for reporting. The enclosed filing contains the following pooled reporting categories:

- Recalcitrant account holders with U.S. indicia
- Recalcitrant account holders without U.S. indicia
- Dormant accounts classified as recalcitrant
- Passive NFFEs that are recalcitrant

The total number of accounts reported is [Total Number] with an aggregate balance of [Total Currency/Amount].

We certify that [Financial Institution Name] has maintained appropriate due diligence procedures to identify and solicit the required information from these account holders as mandated by the applicable regulations.

Should you require any further information or clarification regarding this submission, please contact [Contact Person Name] at [Phone Number] or via email at [Email Address].

Sincerely,

[Signature]

[Name of Authorized Officer]
[Title/Position]
[Financial Institution Name]