

## FATCA

In order to fight tax evasion, U.S. Senate enacted on March 18, 2010 the legislation commonly known as FATCA – Foreign Account Tax Compliance Act. FACTA rules, integrated with the regulations of the Department of the Treasury (the "Final Regulations" of January 17, 2013- last update March 6, 2014), have been adopted in Italy through the inclusion in the Intergovernmental Agreement between Italy and US, signed on January 10, 2014.

The Intergovernmental Agreement (IGA) is in force in Italy as of July 1, 2014 to obtain tax compliance in relation to US subjects that hold relationships with non-US financial institutions. IGA imposes to non-US financial intermediaries, specific criteria for the identification of customers and to supply information to the Treasury USA (Internal Revenue Service, for short IRS).

According to this context, BPER Banca has been preparing the mandatory actions to be in line with FACTA regulations and obligations.

Thus, in compliance with FACTA requirements, BPER Banca has been registered on FATCA Portal, established by the IRS obtaining the following bank identificative GIIN code number: **5XNIEM.00000.LE.380**.

For any further inquiries or communications about activities on FACTA, please contact: [fatca@bper.it](mailto:fatca@bper.it)

**Banca popolare dell'Emilia Romagna**  
Società Cooperativa