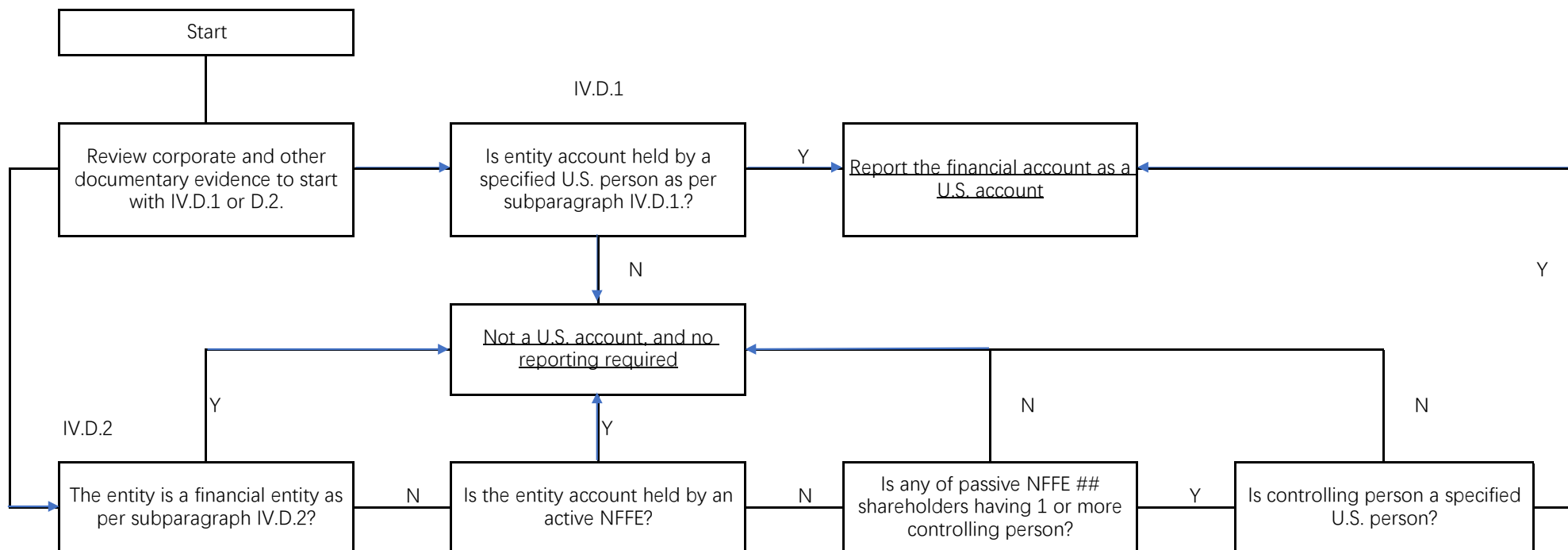


**IV. Preexisting Entity Account (PreEIA)
Review Procedures for Identifying Accounts With Respect to
Which Reporting Is Required**

D.4. Determine Whether an Account Held by an NFFE is a **U.S. account**.



see entity classification guide in what follows.