

**Declaration of Account Holder<sup>1</sup> (Customer) regarding connections with the United States for the purpose of complying with the stipulations of Act XIX of 2014.**

**(FATCA\* DECLARATION)**

for natural persons

| Identification data                                |  |
|--|--|
| family name and given name (birth name)            |  |
| type and number of identification document:        |  |
| customer ID (to be completed by the administrator) |  |

In order to determine whether you are a **U.S. person** (individual holding U.S. citizenship<sup>3</sup>, holding a „Green Card”<sup>2</sup> or person with U.S. indicia<sup>4</sup>) for the purpose of FATCA, please be so kind as to answer all the questions in the following table.

| Question   | Answer<br><i>(to be completed by the Customer)</i>       | Additional form(s) completed <sup>6</sup> : <i>(to be completed by the Administrator)</i> |
|--|--|---|
| 1. Are you a citizen of the United States?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9  |
| 2. Do you have a „Green Card”?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9  |
| 3. Were you born in the United States?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9<br><input type="checkbox"/> W-8BEN-                          |
| 4. Do you have a permanent address or other residence in the United States?  | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9<br><input type="checkbox"/> W-8BEN-                          |
| 5. Do you have a mailing address or P.O. Box in the United States?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9<br><input type="checkbox"/> W-8BEN                           |
| 6. Do you have a cellular or landline subscription with any U.S. service provider?                                 | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9<br><input type="checkbox"/> W-8BEN                           |
| 7. Do you have a standing order in place for accounts maintained in the United States?                             | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9<br><input type="checkbox"/> W-8BEN                           |
| 8. Have you authorized a U.S. resident to act or sign on your behalf regarding your account?                       | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9<br><input type="checkbox"/> W-8BEN                           |
| 9. Do you have a U.S. tax identification number?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-9  |
| 10. Are you acting as an intermediary <sup>5</sup> ?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-8IMY   |
| 11. Are you receiving compensation for personal services <sup>7</sup> rendered in the United States?               | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> 8233<br><input type="checkbox"/> W-4                             |
| 12. Do you have income that is effectively connected with the conduct of a trade or business in the United States? | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> W-8ECI   |

If you answered YES to any of the questions, you are deemed to be a **U.S. person** and, consequently, a U.S. taxpayer for the purpose of FATCA.

If you answered YES to any of the questions, you may complete a further tax form<sup>6</sup> in order to certify that

- you have a U.S. tax identification number and are a U.S. person; or
- you are not a U.S. citizen and are not connected with the U.S. for tax purposes.

The additional form, along with the submission of the relevant legally mandated documentation, can support your claim about your status as a U.S. or non-U.S. person.

*If your FATCA declaration is incomplete or you do not wish to make a FATCA declaration or complete any tax form, you shall by law be treated as a U.S. person falling under the scope of FATCA and your data shall be processed and submitted to the National Tax and Customs Administration (hereinafter: NAV) accordingly, which in turn forwards the data to the IRS.*

*(Sample forms and instructions can be obtained from our colleagues.)*

By signing the present declaration, I certify that the information entered above is true and complete. I further certify that I am aware of my obligation to inform the account-keeping credit institution within 30 days of learning about any change to the information submitted hereby. I understand that I shall be liable for any adverse occurrence that arises from my failure to comply with the aforementioned obligation.

I certify that I have received and read the document entitled „Information on compliance with the stipulations of FATCA” prior to completing the present declaration.

In light of the above points, I acknowledge that the account-keeping credit institution may be obliged to report to NAV the information I provided in my declaration.

Date: 

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Signature of account holder (Customer): .....

**Account holder<sup>1</sup>:**

The person listed or identified as the holder of a Financial Account by the account-keeping credit institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account.

**Green Card<sup>2</sup>:** residence and work permit valid in the United States

**U.S. citizen<sup>3</sup>:**

U.S. citizenship may be obtained by birth or may be granted.

Persons whose parents are both U.S. nationals shall be regarded as U.S. citizens.

Furthermore, a person shall be regarded as a U.S. citizen if that person:

- (i) was born in the United States;
- (ii) was not born in the United States but one parent is a U.S. citizen or national,
- (iii) obtained U.S. citizenship through naturalization,
- (iv) was born in a U.S. Territory, including but not limited to Puerto Rico, Guam or the U.S. Virgin Islands
- (v) qualifies to be a U.S. citizen according to any other stipulation of the United States Code.

**Person with U.S. indicia<sup>4</sup>:** persons for whom any of the following hold true: holder of a Green Card, has a U.S. place of birth, has a U.S. address or other residence, has a U.S. mailing address or P.O. box, has a subscription with a U.S. service provider for cellular or landline services, has a standing transfer order for an account maintained in the U.S. or has authorized a U.S. resident to act or sign on their behalf regarding their account.

**Person acting as an intermediary<sup>5</sup>:** An intermediary is any person that acts as a custodian, broker, nominee, or otherwise as an agent for another person, regardless of whether that other person is the beneficial owner of the amount paid, a flow-through entity, or another intermediary.

**Tax forms to be completed (in the case of „YES” answers) and associated documents to be submitted<sup>6</sup>:**

Questions 1-2.: Form W-9

Question 3: Form W-9 or W-8BEN,  
non-U.S. passport or other document to certify not being a U.S. citizen, or a written declaration of U.S. citizenship

Questions 4-6: Form W-9 or W-8BEN,  
non-U.S. passport or other document to certify not being a U.S. citizen

Questions 7-8: Form W-9 or W-8BEN,  
a written declaration of no U.S. citizenship

Question 9: Form W-9

Question 10: Form W-8IMY

Question 11: Form 8233 or W-4

Question 12: Form W-8ECI

**Personal services<sup>6</sup>:** a non-U.S. person performing non-regular activities over a short period of time (not longer than 1 year) for which compensation is received from a U.S. person (e.g. scientific, sports, educational activities).