



Self Certification for Entity Clients U.S. Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard (CRS)

The U.S. Foreign Account Tax Compliance Act based on the Act of October 9, 2015 on the execution of the Agreement between the Government of the Polish Republic and the Government of the United States of America on the improvement of the international fulfillment of tax obligations and the implementation of FATCA legislation and the OECD Common Reporting Standard (CRS) based on and the Act of March 9, 2017 on the exchange of tax information with other countries require Deutsche Bank Polska S.A. to collect and report certain tax related information about its clients. This statement covers requirements of the Act of 4 April 2019 amending the Act on the exchange of tax information with other countries and certain other acts.

Please complete the sections below as directed and provide any additional information as may be required. If the tax residence of an Account Holder is located outside the country of the Deutsche Bank Polska S.A. entity requesting this form and also in a Reportable Jurisdiction then the Account Holder will be a Reportable Jurisdiction Person and Deutsche Bank Polska S.A. is legally bound to report the relevant information on this form to the appropriate tax authorities.

U.S. tax forms may be required in addition to this Self Certification.

- If you are a non-U.S. entity, receiving income that constitutes U.S. Source Fixed and Determinable Annual or Periodical (FDAP) income, please provide a completed IRS W-8 series tax form.
- If you are a U.S. entity please provide a completed IRS Form W-9.

This form is for entities only. Do not complete this form for an Individual Account Holder. Instead you should complete and provide the Self Certification for Individual Clients which can be obtained from your Deutsche Bank Polska S.A. Relationship Manager.

If you have any remaining questions about how to complete this form or about how to determine your tax residence status you should contact your tax adviser or local tax authority. Deutsche Bank Polska S.A. will not be in a position to provide assistance beyond the information contained within this guide as by law we are not permitted to give tax advice.

Part 1 – Entity Details

Please complete this part with Capital Letters. Fields with (*) are mandatory.

1. Legal Name of Entity or Organisation*:
2. Country of Incorporation or Organisation:
3. Current Residence Address of Entity or Organisation*:
*:(Do not use a P.O. box (unless this is your registered address) or an 'in care of address'

Line 1 (e.g. House / Apt. / Suite Name / Number / Street)*:

Line 2 (e.g. City / Town / Province / State)*:

Country*:

Postal Code / ZIP Code*:
4. Mailing Address (if different from the Current Residence Address)

Line 1 (e.g. House / Apt. / Suite Name / Number / Street):

Line 2 (e.g. City / Town / Province / State):

Country:

Postal Code / ZIP Code:
5. Commercial Register Number:



Part 2 – Entity Certification – Non U.S. Entities – for the purpose of FATCA

Part 2 (a) – Financial Institutions - FI

If this entity is a Foreign Financial Institution (FFI), please select the FI's status from one of the options below.

6. Please select FFI classification and provide GIIN in Line 6:
 - i. Participating Foreign FFI
 - ii. Registered Deemed Compliant Foreign FFI (including Reporting Model I FFI)
 - iii. Reporting Model II Foreign FFI
 - iv. Sponsored Entity
7. Please provide the Entity's GIIN (Global Intermediary Identification Number):
8. If the Entity does not have a GIIN (under Part 2(a) Line 6) please provide the reason why the Entity cannot provide a GIIN:
 - i. It is a FFI, which has applied for a GIIN and has not yet received a GIIN
 - ii. It is an Exempt Beneficial Owner (e.g. an international organisation)
 - iii. It is a Certified Deemed Compliant FFI (e.g. a FFI with low value accounts)
 - iv. It is an Owner Documented FFI
 - v. Non-reporting FFI(e.g. Trustee Documented Trust)
 - vi. Sponsored Entity covered by Annex II of a Model I IGA that does not have any U.S. reportable accounts
 - vii. Non Participating FFI

or

Part 2 (b) – Non Financial Foreign Entities - NFFE

9. If the Entity is not a Financial Institution (i.e. a Non Financial Foreign Entity, NFFE), please select the Entity's status from one of the options below.
 - i. Active NFFE
 - ii. Passive NFFE
In this case please complete the table in Appendix 1 "Controlling Persons".
 - iii. Direct / Sponsored Direct Reporting NFFE
Please provide the Entity's GIIN



Part 3 – Entity Certification – for the purpose of CRS

Part 3 (a) – Financial institutions - FI

or

Part 3 (b) – Non financial Entities - NFE

10. If this entity is a Financial Institution (FI), please select the FI's status from one of the options below.

- I. Depository Institution, Custodial Institution or Specified Insurance Company
- II. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
In this case please complete the table in Appendix 1 "Controlling Persons"
- III. Other Investment Entity

11. If the Entity is not a Financial Institution (i.e. a Non Financial Entity, NFE), please select the Entity's status from one of the options below.

- I. Active NFE – a corporation the stock of which is regularly traded on an established securities market or a related entity of such a corporation.
If you have ticked (I), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide (a) the name of the regularly traded corporation that the Entity in (I) is a Related Entity of

- II. Active NFE – Government Entity, Central Bank or International Organisation
- III. Active NFE – other
- IV. Passive NFE

In this case please complete the table in Appendix 1 "Controlling Persons".

Part 4 – Country of Residence for Tax Purposes and related TIN or functional equivalent

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country indicated.

If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.

The Entity we represent has other tax residency than Poland / USA:

YES

NO

If a TIN is unavailable please provide appropriate reason A, B or C where appropriate:

Reason A – The country where the Account Holder is liable to pay tax does not issue TINs to its residents.

Reason B – The account Holder is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain TIN in the below table if you have selected this reason).

Reason C – No TIN is required. (Note: only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

	12. Country of Tax residence*	13. Local Tax Identification number (TIN)	14. TIN Type	15. If no TIN available, enter Reason A, B or C
1				
2				
3				

If the Account Holder is tax resident in more than three countries please use a separate sheet.



Please explain in the following boxes why you are unable obtain a TIN if you selected Reason B above.

1	
2	
3	

Part 5 – Declaration and Signature

I declare that all statements made in this Certification are, to the best of my knowledge and belief, correct and complete. I understand that the information supplied by me in this Certification (including any attachment hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with Deutsche Bank Polska S.A. setting out how Deutsche Bank Polska S.A. may use and share the information supplied by me to Deutsche Bank Polska S.A.

On behalf of the Entity identified in Part 1 of this form, I acknowledge and agree that the information contained in this Certification (including any attachment hereto), information regarding the Account Holder, its accounts and Controlling Persons may be reported by Deutsche Bank Polska S.A. to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

On behalf of the Entity identified in Part 1 of this form I undertake to advise Deutsche Bank Polska S.A. promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Deutsche Bank Polska S.A. with a suitably updated Certification within 30 days of such change in circumstances.

I hereby declare that I have the capacity to make statements on behalf of the entity identified in Part 1 of this form – please check this box to confirm your declaration.

I am aware of criminal liability for disclosing false statements.

Full name* (in capital letters):	Signature*:
Date (yyyy/mm/dd)*:	
Full name* (in capital letters):	Signature*:
Date (yyyy/mm/dd)*:	

(Signatures of persons, who have the capacity to make statements on behalf of the entity)



Appendix 1 Controlling Persons

For Passive NFFEs/NFEs please complete this section.

Controlling Persons are defined as natural persons which are Ultimate Beneficial Owners of the Entity based on the valid Act about anti-money laundering and financing terrorism, or in case of no UBO – board members of the Entity. In the case of Trust this means:

- the settlor
- the trustees
- the protector (if any)
- the beneficiaries or class of beneficiaries
- any other natural person exercising ultimate effective control over the Trust.

In the case of a legal arrangements other than a Trust, it means persons in equivalent or similar positions.

Please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form.

If the Controlling Person(s) are U.S. citizen or resident of the U.S. for tax purposes then they should additionally complete a W-9 form.

Controlling person	First name				
	Full name/ Surname				
	Address		Date and place of birth (City/Town, Country)		
	City/Town		Postal code		
	State/Province				
	Mailing address (if different from Residence Address):				
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Controlling Person Type	Legal Person:	Ownership	Other Means	Senior Managing Official
Legal Arrangement – Trust:		Settlor	Trustee	Protector	Beneficiary Others
Legal Arrangement - Other		Settlor Equivalent	Trustee Equivalent	Protector Equivalent	Beneficiary Equivalent

Controlling person	First name				
	Full name/ Surname				
	Address		Date and place of birth (City/Town, Country)		
	City/Town		Postal code		
	State/Province				
	Mailing address (if different from Residence Address):				
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Controlling Person Type	Legal Person:	Ownership	Other Means	Senior Managing Official
Legal Arrangement – Trust:		Settlor	Trustee	Protector	Beneficiary Others
Legal Arrangement - Other		Settlor Equivalent	Trustee Equivalent	Protector Equivalent	Beneficiary Equivalent



Controlling person	First name				
	Full name/ Surname				
	Address		Date and place of birth (City/Town, Country)		
	City/Town		Postal code		
	State/Province				
	Mailing address (if different from Residence Address):				
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Controlling Person Type	Legal Person: Ownership Other Means Senior Managing Official			
Legal Arrangement – Trust: Settlor Trustee Protector Beneficiary Others					
Legal Arrangement - Other Settlor Equivalent Trustee Equivalent Protector Equivalent Beneficiary Equivalent					

Controlling person	First name				
	Full name/ Surname				
	Address		Date and place of birth (City/Town, Country)		
	City/Town		Postal code		
	State/Province				
	Mailing address (if different from Residence Address):				
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Country of Tax Residence		Tax Identification Number (TIN)	TIN Type	Please provide explanation if no TIN is available
	Controlling Person Type	Legal Person: Ownership Other Means Senior Managing Official			
Legal Arrangement – Trust: Settlor Trustee Protector Beneficiary Others					
Legal Arrangement - Other Settlor Equivalent Trustee Equivalent Protector Equivalent Beneficiary Equivalent					



Appendix 2 Instructions

Section A – General

1. Foreign Account Tax Compliance Act (FATCA)

FATCA is a component of the Hiring Incentives to Restore Employment Act (the HIRE Act), which was enacted by the U.S. Congress and signed into law on 18 March, 2010. FATCA's objective is to reduce tax evasion by U.S. individuals receiving income from financial assets held outside the United States. FATCA has worldwide impact. Its provisions are designed with incentives for Foreign Financial Institutions (FFIs) to provide information to the U.S. Internal Revenue Service (IRS) on financial accounts held by U.S. persons. While foreign institutions are outside of U.S. jurisdiction and have no formal reporting obligation to the U.S., they will be incentivised to comply in order to avoid a 30% withholding tax on payments received from sources within the U.S. levied on non-compliant individuals or entities.

FATCA compliance requires that a FFI, including foreign subsidiaries of U.S.-based organizations, takes steps to:

- Register with the IRS as a Participating FFI or Registered Deemed Compliant FI, obtain a Global Intermediary Number (GIN), and enter into an FFI Agreement with the IRS that states its intent to comply with FATCA.
- If resident in a country that has entered into an Intergovernmental Agreement (IGA) with the U.S., register with the IRS and obtain a Global Intermediary Identification Number (GIIN).
- Conduct Due Diligence procedures on new and pre-existing accounts to classify account holders or investors as either U.S. or non-U.S.
- Withhold 30% tax on certain payments to individuals and entities that fail to comply.
- Report account information to the IRS or, if under a Model I IGA, to the local tax authorities.

2. Intergovernmental Agreements (IGA)

The U.S. Treasury published two Model Intergovernmental Agreements (Model I and Model II IGAs) for implementing the broad-ranging provisions of FATCA globally. Non-U.S. countries may enter into one of these agreements with the U.S. and following this, introduce local regulations to implement the agreement. Under a Model I IGA, a Foreign Financial Institution (FFI) in a respective partner country is required to report U.S. - owned account information directly to their local tax authority, rather than to the Internal Revenue Service (IRS). The local authority would then share that information with the IRS. However, a Model II IGA requires FFIs to report certain information directly to the IRS.

Poland already signed Model I IGA with the U.S.A. on October 7, 2014. Polish laws implementing this IGA into the Polish legal system entered into force on December 1, 2015 under the Act of October 9, 2015 on the execution of the Agreement between the Government of the Polish Republic and the Government of the United States of America on the improvement of the international fulfillment of tax obligations and the implementation of FATCA legislation.

3. Common Reporting Standard (CRS)

On 20 July, 2013, the G20 leaders endorsed the OECD proposals for a global model of automatic information exchange as the expected new standard on information exchange. This directive was carried out on 13 February, 2014, when the OECD released the Common Reporting Standard ("CRS") and model Competent Authority Agreement ("CAA"). On 15 July, 2014, the Council of the OECD published its detailed commentary on both the CRS and Model CAA.

In order to promote adoption of the Common Reporting Standard within the European Union, a revised Directive on Administrative Cooperation ("DAC") was published on 09 December, 2014 requiring EU Member States to begin the automatic exchange of information under the revised DAC no later than end of September 2017, which will be in line with other OECD "Earlier Adopter" countries. Per the DAC, the deadline for Member States to adopt local legislation will be 31 December, 2015, with the revised DAC "go-live" date commencing on 01 January, 2016. As of 17 June, 2015, more than 90 countries and jurisdictions have signed up for the CRS, including at least 50 who have committed to be a part of the early adopter group, which phases in beginning 01 January, 2016. It is expected that more countries will opt to implement the standard as the initial go-live date approaches.

CRS introduces requirements on top of other global and local implementation programs (e.g. FATCA, EUSD, QI) aiming at a uniform global standard of information exchange. Both the Model CAA and CRS each have a foundation that is substantially similar to that of the FATCA Intergovernmental Agreements (IGAs), with subtle differences imposed by the OECD and influenced through local law. Just as with FATCA, the CRS therefore impose obligations on Financial Institutions resident in those territories to report information on financial accounts held by foreign tax residents to the local tax authorities.

On 1 May, 2017 entered into force the Act of March 9, 2017 about the exchange of tax information with other countries.

4. Legal Disclaimer

The above tax regulations require Deutsche Bank Polska S.A. to collect certain information about each account holder's tax residence and its entity classification. Please note that Deutsche Bank Polska S.A. cannot provide you with tax advice, including entity classification and tax residence. If you are unsure about how to complete this form, please consult your tax adviser. It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide Deutsche Bank Polska S.A. with any additional documentation, information or replacement forms when requested or required.

Deutsche Bank Polska S.A. assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. Deutsche Bank Polska S.A. is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.



5. Who should complete this form?

This form is to be completed by all entity account holders. The entity may be the account holder or acting on behalf of other clients/account holders. Please do not use this form for individual account holders. Instead, the Self Certification Form for Individual Clients should be used.

Please contact your Deutsche Bank Polska S.A. Relationship Manager for blank copies of this form or for the Self Certification Form for Individual Clients.

6. Expiration of the Self Certification

Generally, the self certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify Deutsche Bank Polska S.A. within 30 days of the change of circumstances and provide us with an updated self certification.

7. Consequences of non-provision of a valid form

Deutsche Bank Polska S.A. is required to validate the information provided in this form against other information that we hold about the account holder. If, for any reason, conflicting information is identified, then the form may be rejected. Deutsche Bank Polska S.A. may need to request additional supporting information as necessary under the rules.

In the case where the discrepancies cannot be resolved, the below are some possible consequences:

- The entity can be treated as a Reportable account and as a consequence account holder information, account balances and payments may be reported by Deutsche Bank Polska S.A. to the relevant local tax authority for onward exchange of information to the tax authority where the Entity is tax resident.
- The Entity can be treated as a Non Participating Foreign Financial Institution (NPFFI) and may be subject to 30% U.S. withholding taxes on all U.S. source income payments and gross proceeds credited to the account. This is only valid under U.S. FATCA and depends on the IGA Model between the reportable country and the U.S.A.

8. Further Information

If you need further information, please find below the following web pages:

- General Information - Foreign Account Tax Compliance (FATCA)

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx>

- Intergovernmental Agreement (IGA)

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

- OECD - Common Reporting Standard (CRS)

<https://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

- Ministry of Finance

<http://www.finance.mf.gov.pl/abc-podatkow/umowy-miedzynarodowe/automatyczna-wymiana-informacji-w-sprawach-podatkowych>

Section B – Detailed Instructions

Please complete all parts in Capital Letter. Fields with (*) are mandatory.

Part 1 – Entity Details

Line 1 - Legal Name of Entity or Organisation*

The full legal name of the Entity should be provided. If the name does not correspond to that of the account holder, please provide an explanation of the relationship between the two. The term "Entity" means a legal person or a legal arrangement and includes a corporation, trust or partnership.

Line 2 - Country of Incorporation or Organisation

If the entity is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws it is created, organised or governed.



Line 3 - Current Residence Address of Entity or Organisation*

This is usually the address in the country where the entity claims to be a resident for purposes of that country's income tax. Please do not include the address of a financial institution, an investment manager, a post office box (P.O. Box) or an in care of address.

Line 4 - Mailing Address

Enter mailing address only if it is different from the Current Residence Address.

Line 5 - Commercial register Number

Provide the commercial register number in the country of incorporation, if available.

Part 2 - Entity Certification - Non U.S. Entities - for the purpose of FATCA

Part 2(a) - Financial Institutions - FI

Line 6 - FI Classification

If your entity is a Financial Institution, please select the FI's status from one of the options.

Part 2(b) - Non Financial Entities - NFE

Line 9 - NFFE Classification

If your entity is not a Financial Institution (i.e. a Non Financial Entity), please select the Entity's status from one of the options.

Part 3 - Entity Certification - for the purpose of CRS

Part 3(a) - Financial Institutions - FI

Line 10 - FI Classification

If your entity is a Financial Institution, please select the FI's status from one of the options.

Part 3(b) - Non Financial Entities - NFE

Line 11 - NFE Classification

If your entity is not a Financial Institution (i.e. a Non Financial Entity), please select the Entity's status from one of the options.

Part 4 - Country of Residence for Tax Purposes and related TIN or functional equivalent

Line 12 - Country of Tax Residence*

Please provide all the countries where the Entity is considered to be tax resident. Note that there may be instances where tax residence may change (for example, as a result of, but not restricted to, corporate re-structuring, changes to local or any applicable, tax laws).

It is the client's responsibility to advise Deutsche Bank Polska S.A. if there is such a change and notify Deutsche Bank Polska S.A. within 30 days of such a change.

Line 13 - Local Tax Identification Number (TIN)

Provide the Entity local Tax Identification Number ("TIN"). If you are not able to provide Deutsche Bank Polska S.A. with a TIN number, please insert "Country of Tax Residence doesn't give a TIN".

Line 14 - TIN Type

Provide the TIN type. Some examples may include local Tax Identification Number, Employer Identification Number, Corporation Tax Identification Number/Reference.

Line 15 - No TIN available

If you are not able to provide a TIN, please inform about a reason behind ((choose A, B or C as appropriate).

Part 5 - Declaration and Signature

Please ensure that you have the authority to sign on behalf of the Entity. Please sign and date the form in this part. Please consider that this statement is made under pain of criminal liability for disclosure of false statements.