

**DECLARATION OF SATISFYING OR NOT SATISFYING THE DEFINITION OF A U.S. PERSON FOR THE PURPOSES OF FACTA (Foreign Account Tax Compliance Act).<sup>1</sup>**

<u>Town/city</u>	<u>Date</u>	<u>Client Number</u>

<u>Name and family name</u>	
<u>Place of residence</u>	
<u>Zip code</u>	
<u>City/town</u>	
<u>PESEL (residents)</u>	
<u>Number and series of the identity document</u>	
<u>Parents' name</u>	
<u>Date of birth</u>	
<u>Place of birth</u>	

**I hereby declare that:**

- 1) I am a taxpayer of the United States of America (the "USA") within the meaning of the Agreement between the Government of the Republic of Poland and the Government of the United States of America on improving the execution of international tax obligations and the implementation of FATCA legislation (known as the Intergovernmental Agreement IGA) of 7 October 2014 (hereinafter referred to as the "Agreement", the definition of a U.S. Person (Taxpayer) is presented below in point 3d of this declaration):

<input type="checkbox"/>	YES
<input type="checkbox"/>	NO

**Please familiarize with the information regarding the consequences of failing to submit the declaration indicated in point 3d of this declaration.**

- 2) If you select "YES" in point 1, please provide TIN (Taxpayer Identification Number), if assigned:

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<sup>1</sup> Individuals - natural persons, including natural persons conducting business activity and partners of partnerships

3) I hereby confirm the receipt of information that:

- a) In accordance with art. 4 subart. 1 point a of the Agreement, submitting the declaration of satisfying the definition of a U.S. taxpayer (choosing the option "YES") imposes reporting obligations on the Bank to report to the U.S. tax authorities (through the tax authorities of the Republic of Poland) data regarding the account and its holder, as indicated in art. 2 subart. 2 point a the Agreement (including the value of assets held).
- b) Regardless of submitting the declaration of not satisfying the definition of a U.S. taxpayer (choosing the option "NO"), the Bank is obliged to verify the credibility of the declaration. In case of identifying any evidence that questions the credibility of the declaration, the Bank is obliged to fulfill the reporting obligations set out in point . a) above. In order to verify the reliability of the declaration the Bank may ask for additional documents required for verification.
- c) In accordance with art. 4 of the Act dated 9 October 2015 on performance of the Agreement between the Government of the Polish Republic and the Government of the United States of America on improving the execution of international tax obligations and the implementation of FATCA, it is obligatory to submit this declaration.
- d) The definition of a U.S. Person, in accordance with art. 1 § 1 point e) of the Agreement shall be interpreted in accordance with the provisions of the Tax Code of the United States of America (Internal Revenue Code), according to which the U.S. Person (Taxpayer) is a natural person who fulfills at least one of the conditions listed below:
  - a) is a U.S. citizen,
  - b) obtained a right of permanent residence in the United States for any period of time in the tax year (holder of a green card)
  - c) selected the American residency for tax purposes under the conditions provided in the provisions of the U.S. law,
  - d) satisfied the following conditions concerning the length of the stay:
    - i. the person stayed in the United States of America for a period not shorter than 31 days in a tax year and, at the same time the number of days spent by this person in the United States of America in the current year and the two preceding calendar years equals or exceeds 183 days. To determine the length of the stay, the number of days of the stay is multiplied by 1 for the current year, by 1/3 for the previous year and by 1/6 for the first year of the period taken into account.

Notwithstanding the above, the U.S. Person (Taxpayer) is also a natural person whose personal and property relationships with the United States of America are stronger than those with the Republic of Poland (i.e. center of vital interests in the United States of America within the meaning of the convention between the Government of the United States of America and the Government of the Polish People's Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Washington on 8 October 1974, Journal of Laws from 1978, no. 31, item 178).

- e) In case of a change in the status indicated in the declaration, I am obliged to submit another declaration in accordance with the new state of fact and law.
- f) The declaration remains valid until the next declaration is submitted.

I hereby confirm the credibility of the information mentioned above by my own signature.

I hereby confirm that the information contained in the documents submitted by me is in accordance with the facts and the law.

I declare that I have been informed that in case of change of status indicated in the declaration, I am required to submit a new notification in accordance with the new state of fact and law.

I hereby consent to the processing of my personal data.

I declare that I have been informed that my personal data administrator is DNB Bank Poland S.A., ul. Postępu 15C, 02-676 Warsaw (Poland), and that I have the right to access and change my personal data. This declaration is collected by DNB Bank Polska S.A. in order to fulfill its obligations as to the identification of client being the Taxpayers of the United States of America (meeting the definition of Particular American Persons), under the Agreement.

**I hereby confirm the identity of the Client:**

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Signature of Client

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Signature and stamp of Bank's employee