

**THE STATEMENT ABOUT FULFILMENT OR NON-FULFILMENT THE DEFINITION OF THE UNITED STATES OF AMERICA TAXPAYER BY THE INDIVIDUAL CLIENT FOR PURPOSE OF FACTA (Foreign Account Tax Compliance Act).<sup>1</sup>**

<u>Town/city</u>	<u>Date</u>	<u>No. client</u>

<u>Name and surname</u>	
<u>Place of residence</u>	
<u>Zip code</u>	
<u>City/town</u>	
<u>PESEL (resident)</u>	
<u>No. and series of identity document</u>	
<u>Parents' name</u>	
<u>Date of birth</u>	
<u>Place of birth</u>	

**I, hereby confirm:**

- 1) I am a taxpayer of the United States of America (the "USA") within the meaning 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 legislation (known as the Intergovernmental Agreement IGA) of 7 October 2014 (hereinafter "Agreement", the definition of the US taxpayer in point 3e of that statement):

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

**Please, note the consequences of failure to submit the declaration indicated in point. 3 point d this statement.**

- 2) If you select "YES" in point 1, please give the US taxpayer identification number (TIN), if assigned:

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- 3) I acknowledge receipt of the information that:

- a) In accordance with art. 4 § 1 point a of the Agreement, submitting the statement of fulfilment with the definition of the US taxpayer (filling the "YES") imposes reporting obligations on the Bank to report to the US tax authorities (through the tax authorities of the Republic of Poland) the account its holder data, as indicated in art. 2 § 2 point a the Agreement (including the value of their assets).
- b) Regardless of submitting the statement about non-fulfillment of the definition of the US taxpayer (filling the "NO"), the Bank is obliged to verify the credibility of the statement. In case of evidence calling into question the credibility of the statements, the Bank is obliged to comply with the reporting obligations set out in point. a above. In order to verify the reliability of the statements the Bank may ask for additional documents required for verification.

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

- 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 legislation the submission of the statement is mandatory.,
- d) The definition of the US taxpayer, 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 (Internal Revenue Code), according to which the US taxpayer is a natural person who fulfills at least one of the conditions listed below:
- a) is American citizen,
  - b) obtained a right of permanent residence in the United States for any period in the tax year (Green Card holder)
  - c) has made the choice of residence for tax purposes under the conditions provided in the provisions of the US law,
  - d) fulfilled the test length of residence, that is:
    - i. he or she was in the US for at least 31 days during the tax year and
    - ii. at the same time, number of days in which he or she was in the US during the current year and the two preceding calendar years is at least 183 days. In determining the number of days of residence, shall be applied a multiplier of 1 for the number of days in the current year, 1/3 of the days in the previous year and 1/6 for days stay two years ago.

Notwithstanding the foregoing, the US taxpayer is regarded as a natural person whose personal and property relationships with the United States are stronger than Polish one (ie. center of vital interest in the United States in accordance with the Agreement between the Government of the Polish People's Republic and the Government of the United States of America 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 Law 1978, no. 31, item 178).

- e) In the event of change of the status indicated in the statement, I am obliged to submit a further statement in accordance with the new state of fact and law.
- f) This statement remains valid until another statement shall be 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 am aware of criminal liability for making a false statement.

I declare that I have been informed that in case of change of status indicated in the statement, 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 personal data.

I declare that I have been informed that my personal data administrator is DNB Bank Poland SA ul. Postępu 15C, 02-676 Warsaw and the right of access to the personal data and right to correct them. The statement is collected for the purpose of discharging the obligations DNB Bank Poland SA, concerning the identification of customers who are taxpayers of the United States (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