



.....  
City, date and time

**FATCA/CRS Declaration for entities and organizations with no legal capacity**  
**(it does not apply to *spółka cywilna* partnerships)**

CIF .....  
(information provided by the Bank's employee)

Name .....

NIP .....

Address .....

**I hereby state that the entity represented by me:**

**does not have tax reporting obligations in countries other than Poland**

**has tax reporting obligations in the following countries other than Poland and the following relevant Taxpayer Identification Numbers (TIN) apply:**

Country for tax purposes	Taxpayer Identification Number

Additional information.....  
.....

**I. INFORMATION REQUIRED UNDER THE ACT ON THE PERFORMANCE OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF THE REPUBLIC OF POLAND TO IMPROVE INTERNATIONAL TAX COMPLIANCE AND TO IMPLEMENT FATCA OF 9 OCTOBER 2015 (THE "FATCA ACT"):**

I hereby represent that the entity represented by me has the following status (type of entity/organization with no legal capacity) based on the classification under the FATCA Act.

Put an X next to the right status. You can only choose one status:

**1. Financial Institution**

A financial institution located in a jurisdiction which has the FATCA Intergovernmental Agreement (IGA) with the U.S., including a Polish financial institution (Partner Jurisdiction Financial Institution) Global Intermediary Identification Number in the U.S.:

Non-U.S. financial institution which has agreed with the IRS in the U.S. to comply with FATCA (Participating Foreign Financial Institution) Global Intermediary Identification Number in the U.S.:

- .....
- Non-participating Foreign Financial Institution
  - Non-Reporting Polish Financial Institution
  - Deemed- compliant Foreign Financial Institution
  - Exempt Beneficial Owner
2. Entity which is a United States person (country of creation, incorporation or organization is in the U.S.):
- Specified US Person
  - Other US Person
3. If the entity does not meet any of the entity type criteria listed above, please tick one of the following statuses:
- Active Non-Financial Foreign Entity which means an entity for which income such as interest, dividends, certain foreign exchange gains, net gains from transactions, including futures, forwards, etc. accounted for less than 50% of gross income for the preceding year or less than 50% of the assets held by the entity are assets held for the production of such income and public companies or the related governmental entities, local administration units, public bodies and international organizations
  - Passive Non-Financial Foreign Entity<sup>1</sup>

**II. INFORMATION REQUIRED UNDER THE ACT ON THE STANDARD FOR EXCHANGE OF FINANCIAL ACCOUNT INFORMATION (THE “COMMON REPORTING STANDARD ACT”) OF 9 MARCH 2017:**

I hereby represent that the entity represented by me has the following status (type of entity/organization with no legal capacity) based on the classification under the CRS Act.

Put an X next to the right status. You can only choose one status:

- Financial Institution
- Active Non-Financial Entity – whose stock is regularly traded on a securities market, or its related entities
- Active Non-Financial Entity – governmental entities (including central banks and international organisations)
- Active Non-Financial Entity – other
- Passive Non-Financial Entity<sup>2</sup>

**III. TAX REPORTING OBLIGATIONS OF THE CLIENT’S BENEFICIAL OWNERS UNDER THE ACT ON MONEY LAUNDERING AND TERRORIST FINANCING OF 1 MARCH 2018**

**NOTE: Section III has to be completed if the following status was selected in Section I or II: Passive Non-Financial Foreign Entity or Passive Non-Financial Entity**

a) Name and surname of beneficial owner:

.....  
Residence address of beneficial owner:

.....  
Beneficial owner’s date and country of birth:

.....  
ID series and number:

.....

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<sup>1/2</sup> If this status is selected, information on beneficial owners should be provided.

Beneficial owner has NO tax reporting obligations in countries other than Poland

Beneficial owner has tax reporting obligations in the following countries outside Poland and the following relevant Taxpayer Identification Numbers (TIN) apply:

Country for tax purposes <sup>3</sup>	Taxpayer Identification Number

b) Name and surname of beneficial owner:

.....  
Residence address of beneficial owner:

.....  
Beneficial owner's date and country of birth:

.....  
ID series and number:

Beneficial owner has NO tax reporting obligations in countries other than Poland

Beneficial owner has tax reporting obligations in the following countries outside Poland and the following relevant Taxpayer Identification Numbers (TIN) apply:

Country for tax purposes <sup>3</sup>	Taxpayer Identification Number

c) Name and surname of beneficial owner:

.....  
Residence address of beneficial owner:

.....  
Beneficial owner's date and country of birth:

.....  
ID series and number:

<sup>3</sup> In the case of the United States, tax reporting obligations arise if you have to file income tax return or report inheritance in the U.S., especially when you:

- have U.S. citizenship which you have not renounced, or
- if you are a green-card holder, or
- if you were present in the United States for at least 31 days during the current calendar year and present in the U.S. at least 183 days during the three (3) year period that includes the year in question and two preceding years counting: all days you were present in the U.S. in the given year, one third of days you were present in the U.S. in the preceding year and one sixth of days you were present in the U.S. in the year before that (preceding year), or
- if you have the centre of vital interests in the U.S. (e.g. place of residence in the U.S.).

In the case of the United States, you have no U.S. tax filing obligations, even if you pay U.S. taxes on:

- property rental
- financial assets held
- equity interests in foreign entities
- inheritance

Beneficial owner has NO tax reporting obligations in countries other than Poland

Beneficial owner has tax reporting obligations in the following countries outside Poland and the following relevant Taxpayer Identification Numbers apply:

Country for tax purposes <sup>3</sup>	Taxpayer Identification Number

1. The obligation to provide these personal details arises from:
  - Act on the performance of the Agreement between the Government of the United States of America and the Government of the Republic of Poland to Improve International Tax Compliance and to Implement FATCA of 9 October 2015,
  - Act on the standard for exchange of financial account information (Common Reporting Standard) of 9 March 2017,
  - Act on money laundering and terrorist financing of 1 March 2018,for the purpose of obtaining information about the intended purpose of clients' investments and monitoring them.
2. I hereby acknowledge that the information contained in this form may be reported to competent authorities in accordance with the listed Acts.
3. I am aware of criminal liability for submitting a false statement.
4. If any circumstances affecting the information provided in this form change, I will notify Santander Bank Polska S.A. of this fact and present the updated declaration. The Act on the standard for exchange of financial account information (Common Reporting Standard) of 9 March 2017 requires you to provide the notice within 30 days of the changes in your circumstances.
5. This declaration is valid by the time the updated declaration is submitted.
6. Santander Bank Polska S.A. does not provide tax advisory services and holds no liability for the client's incorrect determination whether they have U.S. tax reporting obligations.
7. I hereby acknowledge that if a Santander online sub-register is opened with respect to a mutual fund managed by Santander TFI S.A. based in Poznań, pl. Władysława Andersa 5, the data provided above may be transferred by Santander Bank Polska S.A. to the fund for reporting purposes arising from the Acts listed in section 1 above. The fund or Santander TFI S.A. acting on its behalf may provide the Head of Poland's National Revenue Administration (*Krajowa Administracja Skarbowa*) with this information for the purpose of its transfer to the relevant country other than the Republic of Poland. The reporting obligations are fulfilled in accordance with the listed Acts.

.....  
Stamp and signature of individuals authorized to represent the entity

.....  
(date, signature and stamp of Santander Bank Polska S.A.)