

**Entity Tax Residency
Self-Certification Form**

Page 2/5

Customer Number/ _____

Internal filing no.

Part 2 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent (“TIN”)³

In the following table, please enter **all** countries/jurisdictions in which the entity is tax resident. Please note that tax residency is usually not established by means of limited tax liability (i.e. a branch, permanent establishment or the ownership of real estate). Even a VAT identification number does not necessarily mean that the entity is tax resident in a particular country. In case of doubt, please ask your legal or tax advisor.

In case the entity mentioned in Part 1 is tax resident in more than three jurisdictions, please provide the corresponding information on a separate sheet of paper and add that sheet to this self-certification.

If you cannot provide information about the tax residence of the legal entity (e.g. because it is a partnership), please enter the country of the legal entity's management.

In addition, please provide the TIN or a functionally equivalent identifying number (e.g. in Germany the tax number for income taxation) of the legal entity.

If you cannot provide information about the TIN, you must enter one of the following three reasons in the TIN field. The letter A, B or C preceding the explanatory statement is sufficient.

- A:** The entity referred to in Part 1 is a newly created partnership, a corporation in establishment or community of heirs, which does not yet have a TIN. The TIN will be submitted as soon as possible.⁴
- B:** A TIN (or substitute identification number) is not issued by the tax authorities of the country of residence.
- C:** A TIN (or substitute identification number) is not available for other reasons. The reason shall be added to the letter “C” in the table below.

Country/jurisdiction of tax residence (in case no tax residence can be provided, please enter the country in which the management of the entity is located)	TIN or functionally equivalent identifying entry of the letter “A”, “B” or “C”	If “C” is specified, the reason is also specified here
1		
2		
3		

³ Mandatory

⁴ The following important information regarding the TIN for newly founded partnerships, joint ventures or joint heirs wishing to open a new account: A TIN must always be specified. Only in individual cases can it be possible that no TIN is yet available..



**Entity Tax Residency
Self-Certification Form**

Page 3/5

Customer Number/ _____

Internal filing no. _____

Part 3 – Entity Type⁵

Please provide the Account Holder’s status. Please note that the status can **either** be active **or** passive NFE (Part 3 Section A) **or** a Financial Institution (Part 3 Section B).

<p>A: Non-Financial Entity (NFE), , i.e. no financial institution (see Annex “NFE”)</p> <p>The entity referred to in Part 1 is a</p> <p><input type="checkbox"/> active NFE</p> <p>An active NFE generates the majority of its gross income (at least 50%) from active sources such as manufacturing, services, crafts, agriculture or, under certain conditions, holding /treasury center. See Appendix “Active NFE”.</p> <p><input type="checkbox"/> passive NFE</p> <p>A passive NFE generates more than 50% of its income, for example, from interest, dividends, licenses, rents, leases. Please refer to the detailed filling instructions in the Appendix “passive NFE”.</p> <p>Note: If you tick “Passive NFE”, please also complete Part 4, unless you can use any of the following exemptions.</p> <p>I have the following relief (see Annex “Active NFE” notes 2-7):</p> <p><input type="checkbox"/> Listed NFE</p> <p>The entity referred to in Part 1 shall be a corporation whose shares are regularly traded on a recognized stock exchange or an entity associated with such corporation. Please indicate the name of this recognized stock exchange on which the Company’s shares are regularly traded and, where applicable, the name of the entity associated with the account holder referred to in Part 1:</p> <p>Stock exchange _____</p> <p>Name of listed entity _____</p> <p><input type="checkbox"/> Governmental or international Organization</p> <p>The legal entity referred to in Part 1 is a state legal entity or international organization (e.g. EU, NATO, UN) or a related legal entity (i.e., a public corporation, own companies such as Municipal utilities)</p> <p><input type="checkbox"/> Non-profit Entity</p> <p>The entity referred to in Part 1 is a non-profit entity (See Appendix “Active NFE”, note 7 – sub-notes a) to e) must all be met)</p> <p><input type="checkbox"/> Newly founded Entity/In Liquidation</p> <p>The legal entity referred to in Part 1 is a company in formation, a company in liquidation (see Annex “Active NFE”, point 5).</p>	<p>B: Financial Institution (see Annex “Financial Institution”)</p> <p>The entity referred to in Part 1 is a</p> <p><input type="checkbox"/> (a) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company</p> <p><input type="checkbox"/> (b) Financial Institution – Investment companies</p> <p><input type="checkbox"/> Resident in a jurisdiction not participating in CRS (CRS by jurisdiction - oecd.org) and managed by another financial institution</p> <p>Note: If this box is checked, please also fill in the following part 4.</p> <p><input type="checkbox"/> Other investment company</p> <p>In any case, please also provide the following information:</p> <p><input type="checkbox"/> The financial institution is based in an IGA-Country (all EU states are IGA states; in addition, a list of all IGA states is available here: Foreign Account Tax Compliance Act U.S. Department of the Treasury)</p> <p><input type="checkbox"/> If the financial institution is not located in an IGA country:</p> <p>a) GIIN (Global Intermediary Identification Number (FATCA)) of the account holder:</p> <p>_____</p> <p>OR</p> <p>b) if you are a legal entity that is managed:</p> <p>Name of your managing entity (“Sponsor”)</p> <p>_____</p> <p>and its GIIN:</p> <p>_____</p> <p>OR</p> <p>c) If you cannot provide a GIIN, please also provide us with the IRS Form W-8BEN-E or W-9 (www.irs.gov/w8bene respectively http://www.irs.gov/w9).</p>
--	---

⁵ Mandatory



**Entity Tax Residency
Self-Certification Form**

Page 4/5

Customer Number/ _____

Internal filing no. _____

Part 4 – Controlling Person – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number of functional equivalent (“TIN”)

This part is only to be completed if you have made the status in Part 3 “passive NFE” or “investment company that is not located in a jurisdiction participating in CRS and is managed by another financial institution”.

The information to be provided below about controlling persons (see Appendix “controlling person(s)”) must be made in accordance with the locally applicable KYC/AML (“Know-Your-Customer”/“Anti-Money Laundering”) regulations. Please note that the information provided here should be in accordance with the relevant register of beneficial owners (e.g. in Germany: Transparency Register) and note the additional information on the concept of controlling person in the Appendix. Please also note that in the event that our KYC audit results in a different result from the one stated in this self-certification with regard to the data on the controlling persons, we will report under CRS and FATCA on the basis of our KYC result.

Where information is required in this section, all relevant natural persons shall be mentioned (at least one natural person shall be mentioned in each case).

The controlling persons shall be informed by the signatory of the personal data provided in this section and that such data may be forwarded to the local tax authorities.

In cases where there is **no tax identification number/TIN** for the controlling person, please enter one of the following reasons in the TIN field (the corresponding letter is sufficient):

- A. The country in which the controlling person is domiciled for tax purposes does not issue a tax identification number/TIN.
- B. No Tax ID/TIN has been issued (previously). In case I receive them, I will resubmit them immediately.
- C. The tax ID/TIN has already been applied for and will be submitted immediately.

If there are more than three controlling persons in the entity referred to in Part 1, please use an informal separate sheet to provide the following information and attach it to this “Entity Tax Residency Self-Certification Form”.

 First and last name _____
 Residential address _____

 Date of birth _____ Place of birth _____ Country of birth _____
 (Town or City of birth)
 Tax residency 1 _____ TIN 1 _____
 Tax residency 2 _____ TIN 2 _____
 Tax residency 3 _____ TIN 3 _____

 First and last name _____
 Residential address _____

 Date of birth _____ Place of birth _____ Country of birth _____
 (Town or City of birth)
 Tax residency 1 _____ TIN 1 _____
 Tax residency 2 _____ TIN 2 _____
 Tax residency 3 _____ TIN 3 _____

 First and last name _____
 Residential address _____

 Date of birth _____ Place of birth _____ Country of birth _____
 (Town or City of birth)
 Tax residency 1 _____ TIN 1 _____
 Tax residency 2 _____ TIN 2 _____
 Tax residency 3 _____ TIN 3 _____



**Entity Tax Residency
Self-Certification Form**

Page 5/5

Customer Number/ _____

Internal filing no. _____

Part 5 – Declaration and signature ⁶

General terms of contract and duty to cooperate

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Commerzbank setting out how the Bank may use and share the information supplied by me. I am aware that this self-certification is in general valid without termination date. In case there are any changes with regard to the information provided in this self-certification, I am aware that I have to notify the bank of those changes within 30 days.

Reporting

I acknowledge that the information contained in this form and information regarding the Account Holder(s)/Controlling Person(s) and any reportable account(s) may be reported to the tax authorities of the country in which that account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder/Controlling Person(s) may be tax resident pursuant to intergovernmental agreements to exchange financial account information. The information reported in this respect may include in particular: name, address, tax residency, TIN, account balances and income (interest and dividends) and gross sales revenue.

Denial of account opening/account blocking/fines

I am aware that in the event of incomplete information in the self-certification, the bank may not open the account or may be obliged to block the account and/or report to the tax authorities. Depending on the jurisdiction, the account holder may also be obliged to cooperate with regard to the topicality of the information contained in the self-certification. Violation of this duty of cooperation may trigger fines by the local tax authorities.

Information regarding third parties

I certify that where I have provided information about a third party (i.e., a controlling person or a beneficial entity as an account holder), that I will inform that person within 30 days of signing this form, notify those persons, that such information provided to Commerzbank, together with other financial account information, may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with the tax authorities of another country or other countries in which that person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I am aware that the information provided in this tax residency self-certification will also be used for other accounts where the account holder is a reportable person. This also applies to the information that is made regarding controlling persons in this self-certification. This information will also be used for other accounts of the controlling person where the controlling person is the account holder, including joint accounts, as well as for other accounts where the controlling person is also a controlling person.

The information on the tax self-certification can be made/changed both via the entity tax residency self-certification and by the controlling person himself on a self-certification of tax residency for natural persons.

Authorization to sign

I confirm that I am authorized to sign for the account holder.

I declare that I have provided all information in this form to the best of my knowledge and belief and that it is correct and complete.

Signature*:

Place, Date* _____

Signature(s)* _____

Print name* _____

Note:

Please indicate the capacity in which you are signing the form.

For example, you can act as the account holder's representative, as the depositary for an account of the account holder, or as an authorized signatory or agent. If you sign on the basis of a power of attorney, please include a copy of the power of attorney.

Capacity/Power of attorney:* _____

*) Mandatory



Entity Tax Residency Self-Certification Form

Instructions (Please read carefully)

National implementations of the OECD Common Reporting Standard ("CRS" or "the Standard") and the national implementation of the Foreign Account Tax Compliance Act (FATCA) require "Financial Institutions" such as Commerzbank (hereinafter referred to as "the Bank") to collect, record and report certain information about the tax residency of an account holder. Depending on the local legal provisions, Commerzbank may be obliged to block an account in the event of a lack of self-information. This may also be the case, in particular, if the bank finds that not all the tax self-information necessary for opening the account is available. If the account holder is not a tax resident in the country where the Commerzbank branch is located, the bank may be legally obliged to provide the information contained in this form and other financial information about the financial accounts to the local tax authority. And they can exchange this information with the tax authority(s) of the country of residence on the basis of intergovernmental agreements for the exchange of information on financial accounts. Please note our privacy policy at www.commerzbank.de/datenschutzhinweise.

Specifically, you should specify the tax residence(s) of the account holder. This term includes the person (both the natural person and the legal entity) for whom or for whose benefit the financial account is opened.

Explanations of selected terms, such as account holders and others, can be found in the appendix to this form.

As a financial institution, we are not allowed to give tax advice.

If you have any questions regarding the completion of this form or the determination of the tax residence of the account holder, please contact your tax advisor or your competent tax authority.

This form asks you to provide information in accordance with local legal requirements. By filling out the form, it is ensured that Commerzbank has up-to-date information about the account holder's tax residence.

Please note:

- Please do not use this form if the account holder is a natural person or a sole trader. Instead, please complete the form "Individual tax residency self-certification".
- The information provided in this tax self-certification can also be used for other accounts in which the account holder is a reporting person. This may also apply to beneficial owners and their accounts (including joint accounts).



Entity Tax Residency Self-Certification Form

Appendix – Explanation of selected terms

The following definitions are intended to help you complete the form. For further details, please refer to the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the “CRS”), the associated “Commentary” to the CRS, an applicable IGA (FATCA), its implementation into local law and domestic guidance. Further information can be found on the OECD portal for the automatic exchange of information, on the IRS website or on the websites of local tax authorities.

If you have any questions about these definitions or need further information, please contact your tax advisor or your local tax authority.

Account Holder

The account holder is the person managed or identified by the financial institution managing the account as the holder of a financial account. For example, if a trust or estate is held as the holder or owner of a financial account, account holders are the trust or estate and not the trustee or the owners or beneficiaries of the trust. The same applies to a partnership that is held as the holder or owner of a financial account. This partnership is the account holder and not the partner of the partnership. A person who is not a financial institution and who, as a representative, depository, nominee, signatory, investment advisor or intermediary, maintains a financial account for the benefit of or for the account of another person shall not be considered the holder of the account, but that other person.

Active NFE – Active Non-Financial Entity

An NFE is considered an “active NFE” if it meets one of the following criteria. Summarised, these criteria relate to:

1. At least 50% active income due to business activities, e.g. manufacturing, services, craft, agriculture
2. Listed NFEs with their associated entities
3. Governmental legal entities, international organizations (e.g. UNO, NATO, etc.), central banks or their sole owned legal entities
4. NFEs that are holding companies or treasury centers and are part of a non-financial group
5. Start-up-NFEs (this classification, independent of actual income, is valid for a maximum of 24 months)
6. NFEs that are in liquidation or result from insolvency
7. **Non-profit NFEs** are defined as NFEs which fulfill all of the following requirements:
 - a) It is established and operated in the jurisdiction of its place of residence solely for religious, scientific, artistic, cultural sporting or educational purposes; Or it is established and operated in its Country of residence as a professional association, association of businessmen, chamber of commerce, association of workers, association of agriculture or horticulture, association of citizens or organization exclusively for the promotion of social welfare.
 - b) It is exempt from income tax in its country of residence.
 - c) **It has no shareholders or members who have any right of ownership or beneficial interest of its income or assets.**
 - d) Under the applicable law of the residency or the NFE's founding documents, its income and assets may not be distributed to or used for the benefit of a private person or non-profit entity, except in accordance with the conduct of the NFE's charitable activity, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased. And
 - e) Under the applicable law of the jurisdiction of residence of the NFE or its founding documents, all assets of the NFE must be distributed to a public legal entity or other non-profit organization upon liquidation or dissolution, or they fall under the jurisdiction of the government of its jurisdiction of residence or its local authorities.

Controlling Person(s)

The term “Controlling Person(s)” is defined by locally applicable know-your-customer/anti-money laundering (KYC/AML) rules of the country where the client is located. For Germany, these rules can be found, for example, in § 3 GwG (“Geldwäschegesetz”, Money Laundering Act). Controlling persons are usually the natural persons in whose ownership or under whose control the entity is, on whose initiative a transaction is conducted, or a business relationship is established. For legal persons, this is usually based on a percentage of the capital or voting rights. Note that it may be necessary, in the absence of controlling persons, to also indicate, for example, a managing director as controlling person. In the absence of capital or voting rights, special rules apply to foundations, trusts or similar entities.

Insofar as there are registers of beneficial owners at national level (example Germany: On the basis of the 4. The Transparency Register was introduced in §§ 18 et seq. of the EU Money Laundering Directive), it should be ensured that the information given in this self-certification about the controlling persons corresponds to those in such a register. If you have any questions about determining the dominant persons, please contact your legal or tax advisor.

Entity Tax Residency Self-Certification Form

Financial Institution

In summary, the term financial institution refers to a custodial institution, a depository institution, an investment entity, or a specified insurance company. Please refer to the more detailed definitions in this Appendix and in the relevant CRS/FATCA regulations that are used to classify financial institutions. A foreign branch of a financial institution is also a financial institution in the country of the branch.

– Deposit Institution

The term deposit institution refers to an entity that accepts deposits in the course of ordinary banking or similar business.

– Investment companies

The term investment companies comprise two types of entities:

- i. An entity that, in terms of gross income, primarily conducts one or more of the following activities or transactions for a client:
 - a) Trade in money market instruments (e.g. cheques, bills of exchange, certificates of deposit, derivatives), foreign exchange, exchange, interest rate and index instruments, transferable securities, or commodity futures trading
 - b) Individual and collective portfolio management, or
 - c) Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons
- ii. An entity shall also be classified as an investment entity if it is managed by another entity, which is a deposit institution, a depository institution, a specified insurance company or an investment undertaking. In addition, its gross income must primarily be attributable to the investment or reinvestment of financial assets or to the trading thereof.

– Specified Insurance Company

Specified insurance company means an entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

– Depository Institution

The term Depository Institution refers to a legal entity whose business activity consists essentially in the safekeeping of financial assets for external account. This is the case when the gross income of the entity attributable to the depositary of financial assets and related financial services corresponds to at least 20 % of the gross income of the entity, either:

- i. During the three-year period ending on 31 December (or the last day of an accounting period not corresponding to a calendar year) before the year of destination, or
- ii. During the period of existence of the entity;

whichever time period is shorter.

GIIN

The “Global Intermediary Identification Number” (GIIN) is an identification number that is assigned to non-U.S. Financial Institutions by the Internal Revenue Services (IRS) of the United States for Purposes of FATCA.

IGA-Country

An IGA country is a country that has entered into an Intergovernmental Agreement (IGA) with the United States on the subject of FATCA.

Legal Entity

A legal entity means a legal person or entity, such as a corporation, organization, partnership, trust, or foundation. This term includes any person who is not a natural person.

NFE

NFE means “Non-Financial Entity” and refers to any entity which is not a financial institution. The term also includes the term “NFFE” (Non-Financial Foreign Entity) used for FATCA purposes.

Participating Jurisdiction

A jurisdiction participating in CRS is a country/jurisdiction with which an agreement exists, according to which that jurisdiction (or country of residence), which transmits the information required by the automatic exchange of financial account information in accordance with CRS, and which is included in a published list. All EU countries are participating jurisdictions. A list of all participating jurisdictions can be found on the OECD website ([CRS by jurisdiction - oecd.org](https://www.oecd.org/crs/)).

Entity Tax Residency Self-Certification Form

Passive Income

Passive income is the following gross income as well as comparable income:

- Dividends (incl. other profit distributions)
- Interest and similar income
- Rents and royalties (except for rents and royalties arising from commercial or commercial activities, at least in part, achieved by employees of their own
- Annuities
- Surplus profits (in addition to losses) from the sale or exchange of financial assets that can generate passive income in the sense of the preceding points
- Surplus profits (in excess of losses) from transactions with financial assets
- Surplus profits (in excess of losses) from foreign exchange transactions
- Net income from swaps
- Contributions received from re-purchasable insurance contracts

Passive NFE

“Passive NFE” means a NFE that is not an active NFE (see above). In particular, NFEs that generate more than 50% of passive income should be classified as passive NFEs. An investment entity located in a non-participating jurisdiction and managed by another financial institution is also treated as a passive NFE for CRS purposes.

Related Entity

An entity is a related entity of another entity if one of the two entities controls the other, or if both entities are subject to the same control. For this purpose, the term control of direct or indirect possession of more than 50% of the voting rights and value of an entity.

Tax Residency

Each jurisdiction has its own rules for determining tax residency. Appropriate country information to determine whether a legal entity or a natural person is tax resident in that jurisdiction has been made available on the OECD Automatic Information Exchange portal.

Typically, a tax entity is located in a jurisdiction. If he pays or is obliged to pay tax there under the tax law of the jurisdiction concerned (including the tax treaties) on the basis of his registered office, the place of management or incorporation, or any other similar criterion, and not only for reasons of withholding taxation in that jurisdiction. Entities with dual residence may use the “tiebreaker” rule contained in double taxation agreements (if applicable) to determine residence for tax purposes in the case of dual residence. A legal entity that is not a tax resident, such as a partnership, a Limited Liability Partnership (LLP) or similar entity, must be treated as a resident of the jurisdiction where its actual management is located. For more information on tax residency, please contact your tax advisor or visit the OECD portal for automatic information exchange.

Whether a natural person is resident for tax purposes in a particular country/jurisdiction is also governed by the tax law of that jurisdiction. Normally, a natural person is a tax resident in the country/jurisdiction in which he/she lives. Special circumstances may result in the person being resident for tax purposes elsewhere or in more than one country/jurisdiction at the same time (dual residence). The “tiebreaker” rules contained in double taxation treaties (if applicable) may be used to determine residence for tax purposes in the case of double residence. If an individual is a U.S. citizen or for any other reason is a tax resident under the laws of the United States of America (i.e. a non-U.S. citizen residing or habitually residing in the United States), please indicate in this form that the individual is a tax resident of the United States.

TIN

TIN (Taxpayer Identification Number) refers to the identification number of a taxable person. A TIN is a unique combination of letters or numbers assigned to a natural person or entity by a jurisdiction and used to identify the natural person or entity with a view to implementing the tax laws of that jurisdiction. For more details on acceptable TINs, see the OECD portal [Tax identification numbers \(TINs\) - oecd.org](https://www.oecd.org/tax/tin/).

