

Information under tax law for legal entities¹

The bank is legally obliged to collect and document in writing the following information on the contractual partner and persons, beneficial owners and authorized signatories operating on behalf of the contractual partner. Tax residency information is collected on the basis of the German Tax Evasion Prevention Act (Steuerumgehungsbekämpfungsgesetz – StUmgBG), on the basis of the German Act on the Exchange of Financial Account Information (Finanzkonten-Informationsaustauschgesetz – FKAustG) and the German FATCA⁶-USA Implementing Regulation (FATCA⁶-USA-UmsV). In line with the statutory regulations, customer data (especially name, address, date of birth, German tax identification number (Identifikationsnummer)² / TIN³ as well as account and deposit numbers) are reported to the tax authorities in the country of residence. Any changes to the mandatory information provided to the bank that occur over the course of the business relationship must be reported immediately.

1. Account holder details

1.1 General information on the account holder (entity):

Account holder:

Customer number:

1.2 For tax purposes, the account holder (entity) is resident in:

- countries except of Germany and the United States of America
- the United States of America
- Germany

please complete item 2
(page 2)

please complete item 3
(page 3)

please complete item 4
(pages 4 and 5)

Copy for the account holder

Please complete the items that apply to you on the following pages.

Note: There might be legal consequences for inaccurate or incomplete information in states in which tax must be paid.

The bank is not authorised to provide legal advice. Therefore, any legal matters, especially concerning tax residency, should be addressed with a tax advisor.

I declare that all of the information provided below is complete and accurate and undertake to notify the bank of any changes immediately.



Place, date

Signature(s) of the account holder



2. Information if resident for tax purposes in countries except of Germany and the United States of America

Note: According to CRS⁴ several states - signatories include the EU member states - have agreed to exchange tax information with the Federal Republic of Germany.

Please note that all countries in which the legal entity is resident for tax purposes must be listed in full. Please also see items 3 and 4.

2.1 Account holder (entity) details

	Resident for tax purposes in CRS ⁴ state(s)	TIN ³
1.		
2.		
3.		
4.		
5.		

2.2 For passive NFEs⁵: Information on controlling persons

Controlling person(s) is/are the natural person(s) who control(s) a legal entity. The term is largely identical with the term “**beneficial owner**” under the German Anti-Money Laundering Act (GwG). The **beneficial owner** is the natural person who ultimately owns or controls the account/custody account holder or the natural person on whose behalf a transaction is ultimately carried out or a business relationship is ultimately established. In the case of non-listed companies, control/ownership is deemed to exist if a person directly or indirectly holds more than 25% of the capital stock or controls more than 25% of the voting rights. Please note that all controlling persons must be listed in full.

The following are controlling persons

	Surname, first name(s), address	Date of birth, place of birth	Resident in (country) for tax purposes	TIN ³
1.				
2.				
3.				
4.				
5.				

Copy for the account holder



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3. Information if resident for tax purposes in the USA pursuant to FATCA⁶

Please note that all countries in which the legal entity is resident for tax purposes must be listed in full. Please also see items 2 and 4.

3.1 Account holder (entity) details

US tax liability

TIN³/EIN⁷:

3.2 For passive NFEs⁵: Information on controlling persons

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The following are controlling persons

	Surname, first name(s), address	Date of birth, place of birth	Resident in (country) for tax purposes	TIN ³ /SSN ⁸
1.				
2.				
3.				
4.				
5.				

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4. Information if resident for tax purposes in Germany

Please note that all countries in which the legal entity is resident for tax purposes must be listed in full. Please also see items 2 and 3.

4.1 Account holder (entity) details

TIN³ or German "Wirtschaftsidentifikationsnummer"⁹

4.2 Information on other related parties of the company

Please note that all persons must be listed in full.

Beneficial owner(s) according to GwG¹⁰

	Surname, first name(s), address	Date of birth, place of birth	Resident for tax purposes in (country)	German "Steueridentifikationsnummer" ² /TIN ³
1.				
2.				
3.				
4.				
5.				

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Legal representative(s) (e.g. managing directors, management board)

	Surname, first name(s), address	Date of birth, place of birth	Resident for tax purposes in (country)	German "Steueridentifikationsnummer" ² /TIN ³
1.				
2.				
3.				
4.				
5.				



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Authorized signatories

	Surname, first name(s), address	Date of birth, place of birth	Resident for tax purposes in (country)	German "Steueridentifikationsnum- mer" ² /TIN ³
1.				
2.				
3.				
4.				
5.				

¹ Legal entity: Legal entities within the meaning of the applicable standard/FATCA Agreement are, in particular, legal persons (e.g. stock corporations, limited liability companies, mutual associations and registered associations or cooperatives), legal arrangements (e.g. trusts and foundations) and partnerships. Exceptions; natural persons and sole traders.

² Identification number of a taxpayer in Germany (a natural person) or the functional equivalent if no Identifikationsnummer is available.

³ TIN (Tax Identification Number) is the standard international abbreviation. It is compulsory to provide the TIN unless the state in question does not issue a TIN or equivalent identification number. For more information on European TINs, see TIN-specification in the different countries.

⁴ Common Reporting Standard: signatories include the EU member states. You can find a full list of states under List of CRS member states.

⁵ An NFE is a non-financial entity.

⁶ Ordinance Regulating the Implementation of FATCA (Foreign Account Tax Compliance Act).

⁷ Employer Identification Number.

⁸ Social Security Number.

⁹ Business identification number of a taxpayer (legal person) in Germany, if not available: tax number (compulsory from 1 January 2018).

¹⁰ German "Geldwäschegesetz".

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Account holder:

Customer number:

1.2 For tax purposes, the account holder (entity) is resident in:

- | | |
|---|--|
| <input type="checkbox"/> Countries except of Germany and the United States of America | please complete item 2
(page 7) |
| <input type="checkbox"/> the United States of America | please complete item 3
(page 8) |
| <input type="checkbox"/> Germany | please complete item 4
(pages 9 and 10) |

Copy for the bank

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3.1 Account holder (entity) details

US tax liability

TIN³/EIN⁷:

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1.				
2.				
3.				
4.				
5.				

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	Surname, first name(s), address	Date of birth, place of birth	Resident for tax purposes in (country)	German "Steueridentifikationsnummer" ² / TIN ³
1.				
2.				
3.				
4.				
5.				

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Authorized signatories

	Surname, first name(s), address	Date of birth, place of birth	Resident for tax purposes in (country)	German "Steueridentifikationsnummer" ^{2/} TIN ³
1.				
2.				
3.				
4.				
5.				

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