



Bank Polski

## DECLARATION OF SATISFYING OR NOT SATISFYING THE DEFINITION OF AN AMERICAN TAXPAYER (FATCA)

Client's ID (PID)\*

Name(s) and surname

Address

PESEL number (residents) / if applicable

Series and number of the identity document (to be completed also by non-residents)

### Declaration

1. Are you an American taxpayer (Specified U.S. Person within the meaning of the Agreement between the Government of the Republic of Poland and the Government of the United States of America to Improve International Tax Compliance and to implement FATCA of October 7th 2014 - hereinafter referred to as "the Agreement" - the definition of an American taxpayer is included in item 4 of "Additional information" attached to this declaration)?  
 Yes  
 No

2. In case of selecting "YES" in item 1, provide TIN (Taxpayer Identification Number):

I hereby declare that:

- the information in this declaration reflects the factual and legal circumstances,
- in case of a change of the status of the account holder specified in the declaration or the tax residence specified therein, I undertake to submit another declaration in accordance with the new factual and legal circumstances within 30 days of such a change,
- I am aware of criminal liability for making a false statement.

Place, date (dd.mm.yyyy)

The identity and signature of the Client were verified\*:

Client's signature

Stamp, date and signature of an authorised employee of PKO Bank Polski S.A.

\* To be completed by an employee of PKO Bank Polski S.A..

## Additional information

1. Powszechna Kasa Oszczędności Bank Polski Spółka Akcyjna seated in Warsaw, ul. Puławska 15, 02-515 Warsaw (hereinafter as "PKO Bank Polski S.A."), registered by the District Court for the City of Warsaw in Warsaw, 13th Commercial Division of the National Court Register under number KRS 0000026438, NIP (tax identification number) 525-000-77-38, REGON (Polish business registry number) 016298263, share capital (paid-up) of PLN 1,250,000,000 is the data controller. The Client has the right to review its data, correct or delete them. Declaration of satisfying or not satisfying the definition of a U.S. Person is obligatory when establishing a relationship concerning the first FATCA product as from 1 December 2015.
2. Data provided in this declaration may be transferred to: PKO Bank Hipoteczny Spółka Akcyjna seated in Warsaw ul. Puławska 15, 02-515 Warsaw (PKO Bank Hipoteczny S.A.), registered by the District Court for the capital city of Warsaw in Warsaw, 13th Commercial Division of the National Court Register under number KRS 0000528469, NIP (tax identification number) 204-000-45-48, REGON (Polish business registry number) 222181030, share capital (paid-up) PLN 1,611,300 000 , PKO Towarzystwo Funduszy Inwestycyjnych Spółka Akcyjna seated in Warsaw, ul. Chłodna 52, 00-872 Warsaw (PKO TFI S.A.), registered by the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS number 0000019384, NIP (tax identification number) 526-178-84-49, REGON (Polish business registry number) 012635798, share capital (paid-up) PLN 18,460,400 and Investment Funds managed by PKO TFI S.A. (Investment funds) only in the case in which a Client purchased or will purchase a product/service of the entities that are subject to obligations arising from the Agreement through PKO Bank Polski S.A.. The information is transferred to comply with the obligations of PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A. and Investment Funds to identify clients that are taxpayers of the United States of America (satisfying the definition of a Specified U.S. Person) arising from the Agreement. According to Article 4 section 1 letter a of the Agreement, submittal of the declaration of satisfying the definition of an American taxpayer (Specified U.S. Person – choosing the option "YES") obliges PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A. and Investment Funds to satisfy the requirements regarding the transfer of data concerning the account and its Holder, indicated in Article 2 section 2 letter a of the Agreement (in particular identification data of the Holder, and the value of his/her assets) to the U.S. tax authorities (through the tax authorities of the Republic of Poland).
3. Even if the declaration of not satisfying the definition of an American taxpayer (Specified U.S. Person – choosing the option "NO") is submitted, PKO Bank Polski S.A., PKO BH S.A., PKO TFI S.A. and Investment Funds are obliged to verify the credibility of the declaration. In case of identifying any evidence that questions the credibility of the declaration, PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A. and Investment Funds are obliged to fulfil reporting obligations referred to in item 1 above. In order to verify the credibility of the declaration, PKO Bank Polski S.A., PKO Bank Hipoteczny S.A., PKO TFI S.A. and Investment Funds may request additional documents necessary for verification.
4. The definition of an American taxpayer (Specified U.S. Person) according to Article 1 section 1 letter ee in regards to letter ff of the Agreement shall be construed in accordance with the provisions of the Internal Revenue Code of the United States of America, according to which an American taxpayer is a natural person who fulfills at least one of the conditions listed below, i.e. natural person who:
  - a) is a U.S. citizen;
  - b) is a U.S. permanent resident having the right to stay in the United States of America for any period of time in a tax year (holder of a green card),
  - c) selected the American residency for tax purposes after fulfilling the requirements provided in the regulations of the United States of America,
  - 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
    - ii) the number of days spent by this person in the United States of America in the current and 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, an American taxpayer is also a natural person whose personal and economic ties with the United States of America are stronger than those with the Republic of Poland (i.e. a 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 October 8, 1974. (Journal of Laws of 1976, No 31, item 178)).
5. In case of a change in the status indicated in the declaration, the Client is obliged to file another declaration in accordance with the new factual and legal circumstances.
6. The declaration remains valid until the next declaration is submitted.
7. A declaration of satisfying or not satisfying the definition of an American taxpayer may be filed by a plenipotentiary on the Client's behalf.