



ProCredit Bank AG
Customer Service
P.O. Box 90 04 67
60444 Frankfurt am Main

Self-Certification CRS & FATCA for natural persons

(individual account holder, sole trader or sole proprietor)

1. IBAN

IBAN

2. Note on the information regarding tax residency and its transmission to the Federal Central Tax Office (BZSt)

The bank collects, stores, and processes information on tax residency based on the Financial Accounts Information Exchange Act (FKAustG) and the FATCA-USA Implementation Regulation (FATCA-USA-UmsV).

If one of your indicated tax residencies is:

- in the United States of America
- in another EU member state, or
- in another country that has agreed to exchange tax data with the Federal Republic of Germany,

the data required by FKAustG and/or FATCA-USA-UmsV will be transmitted to the BZSt. The reported data, within the framework of legal requirements, includes customer data of the account holder (especially name, address, country/countries of residence, date and place of birth, tax identification number(s), and account numbers), account balances, and credited capital gains. The BZSt forwards this data to the foreign tax authority responsible in the country of residence. If you are exclusively tax resident in Germany, no report will be made to the BZSt.



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3. Account holder

Please enter details as they appear in ID document.

Mr/Ms	Other title(s)
First name	Middle name(s)
Family name	Date of birth
Street name, number	Place of birth
Postcode, City	Country of birth
Country (Domicile)	Citizenship
	Second Citizenship



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4. Tax Residency of account holder

Please complete the following fields indicating where you are tax resident and enter your TIN for each country/jurisdiction indicated.

If you are tax resident in more than three countries/jurisdictions, please use a separate sheet.

If a TIN is unavailable, please provide the appropriate reason A, B or C where indicated below:

A – The country/jurisdiction where I am resident does not issue TINs.

B – I am otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table).

C – No TIN is required. (Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction).

Subject to taxation in Germany?

☐ yes ☐ no

TIN

Subject to taxation in the USA?

☐ yes ☐ no

TIN

Holder of a US citizenship/
green card/US residency title

☐ yes ☐ no

If you have an existing tax obligation in the USA, we require a completed and signed W9-form in the original. You can obtain this form on the IRS website: www.irs.gov/forms-instructions.

Subject to taxation in another country?

☐ yes ☐ no

Country

TIN

Location of responsible tax office

Reason why no TIN is available

In case of change of circumstances (Move from/to abroad).

Date of move



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5. Change of Circumstances

It is pointed out that the signatory is legally obliged to provide all information required for the self-certification completely and correctly to the bank (see § 3a Abs. 2 FKAustG). In the event of a change in circumstances, the signatory is obliged to provide the newly applicable information to the bank correctly and completely with a self-certification by the last day of the relevant calendar year or another suitable reporting period or 90 calendar days after the change in circumstances, whichever date is later (see § 3a Abs. 3 FKAustG). Incorrect or incomplete information can be legally relevant in countries where there is a tax obligation. The bank is not authorized to provide legal advice. Legal questions, especially regarding tax residency, should therefore be clarified with a tax advisor.

6. Declarations and Signature

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 ProCredit Bank AG setting out how that Financial Institution may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all the account(s) to which this form relates.

I DECLARE and express MY CONSENT on processing of financial information and my personal data by the Bank as follows:

- I declare that all the information provided by me to ProCredit Bank AG is accurate and truthful, and I agree that my personal data provided at the time of registration and during my relationship with the bank will be processed as part of the due diligence for CRS/FATCA and in accordance with the applicable legal framework and the relevant sub-legal acts for the protection of personal data, bank secrecy, and professional secrecy. I am aware that a violation of this legal obligation can be punished as an administrative offense with a fine of up to 10,000.00 EUR in accordance with §29.1,1a FKAustG.
- I authorize ProCredit Bank AG, for reasons of performing the due diligence in framework of CRS/ FATCA obligations and assessment of my status, to verify the accuracy and completeness of information provided by me, to exchange this information with the Bundeszentralamt für Steuern and with Tax Authorities of other countries, in which me as the individual client of the bank may be tax resident in compliance with the legal framework and sub legal acts in force for the protection of personal data, the bank secret and the professional secret.



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- I authorize with my free and full will the ProCredit Bank AG, to process, transfer and treat all my personal and financial data declared by me, present or future ones, to the Bundeszentralamt für Steuern. This can transfer the data to the tax authorities of other countries, in which me as the individual customer of the bank may be tax resident in compliance with the CRS/ FATCA Standards, national legal framework and sub legal acts in force for the protection of personal data, the bank secret and the professional secret.
- In cases when ProCredit Bank AG considers to contract third parties, other companies to achieve its goal of implementing CRS/ FATCA, I give my consent for the processing from these companies of my data declared to ProCredit Bank AG in function of implementing CRS/ FATCA.
- ProCredit Bank AG guarantees to me that all measures have been taken for securing the processing of my personal and financial data as a subject of CRS/ FATCA, in compliance with the legal framework and sub legal acts for the protection of personal data, the bank secret and the professional secret.
- This Statement of Consent shall be in force until the end of my contractual relation with ProCredit Bank AG and the obligations stemming by CRS/ FATCA.

I give this Statement of Consent in my free and full will for the processing of my financial data and personal data by ProCredit Bank AG, that are linked or stem specifically for the implementation of CRS/ FATCA, in compliance with the relevant legislation.

Place, date

Signature



Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal <https://www.oecd.org/tax/automatic-exchange/>.

If you have any questions, then please contact your tax adviser or domestic tax authority.

Account Holder

The term “Account Holder” means the person listed or identified as the holder of a Financial Account.

Controlling Person

This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner”. If the account is maintained for an entity of which the individual is a Controlling Person, then the “Self declaration Legal entities” form should be completed instead of this form.

Entity

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

Financial Account

A “Financial Account” is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

Participating Jurisdiction

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.



Appendix – Summary Descriptions of Select Defined Terms

Reportable Account

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

Reportable Jurisdiction

A “Reportable Jurisdiction” is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

Reportable Person

A “Reportable Person” is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

TIN (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. <https://www.oecd.org/tax/automatic-exchange/>. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.