



## Self-certification of Tax information - US Entities

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### IV. Identifying passive entities

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- 1 Does more than 50% of the entity's gross income correspond to passive income (financial returns, rents, royalties, etc.)? (see instructions) (mark **only one option**)
- ☐ a) Yes (go to part IV.3) ☐ b) No (go to part IV.2)
- 2 Do more than 50% of the entity's assets generate passive income (financial returns, rents, royalties, etc.)? (see instructions) (mark **only one option**)
- ☐ a) Yes (go to part IV.3) ☐ b) No (go to part VI)
- 3 Does the entity respond to any of the following categories? (mark **only one option**)
- ☐ a) None of the following entities (go to part IV.4) ☐ f) None profit entities (go to part VI)
- ☐ b) Holding entity of a nonfinancial group (go to part VI) ☐ g) International organization (go to part VI)
- ☐ c) New constitution entity (<24 months from the constitution) (go to part V.3) ☐ h) Exempt beneficial owner (EBO) (go to part VI)
- ☐ d) Liquidation Entity (go to part V.1) ☐ i) Government or a subdivision thereof (go to part VI)
- ☐ e) Treasury entity within a nonfinancial group (go to part VI) ☐ j) Listed entity on a regulated market or subsidiary thereof (go to part V.2)
- 4 Must complete the annex "self certification- individual who exercises control of the entity" for each of the individuals who exert control within the entity and then, go to part VI, only if you have answered one of the following options:
- a) If you have marked part II.2 the option a) (an investment entity managed by an financial institution)
- b) If you have marked part IV.3 the option a) (passive entity)

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### V. Complementary Information

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- 1 If you have the date of entry into bankruptcy, please indicate it below:
- Date of entry into bankruptcy
- 
- (go to part VI)
- 2 If you have the name of the established securities market, please indicate it below:
- Name of the securities market
- 
- (go to part VI)
- 3 If you have the date of entity constitutions, please indicate it below:
- Date of the entity constitutions
- 
- (go to part VI)

## Self-certification of Tax information - US Entities

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### VI. Certification

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I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further declare that I am the person authorized to sign on behalf of the entity to which this form corresponds.

Finally, I undertake to inform the entity and the rest of the entities of Garanti BBVA Group, if there is a contractual relationship in any of them, if a change in the information contained in this form.

**Sign Here**



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Name and Surname

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Signature

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Date (DD/MM/YYYY)

# Instructions for “Self-certification of tax information – US Entities”

## Certification of the US Entity Status

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### General Instructions

#### Use this form to:

- US entities

#### Do not use this form to:

- Non-US entities

#### Use:

Self-certification of tax information -  
Non-US entities

#### US entity definition

Entity constituted or with tax domicile in the United States

### Part I: Entity's identification

#### Tax Identification Number or Equivalent

If your jurisdiction of tax residence does not provide the issue of a tax identification number, enter in this field a functional equivalent through which identify themselves outside jurisdiction authorities (social security number, personal identification number, registration civil number, identification number with the Commercial Register etc.)

### Part II: Identification of the entity as "Specified US Person"

#### Question II.1: Definition of financial institution

The term "financial institutions" refers to **any legal entity that is:**

1. A financial institution (banks, trusts, brokers, companies and brokerage and other investment firms) defined under US laws under sections 403(b), 457(g), 584(a), 664(c), 581, 851, 856 or 4947(a)(1)

#### Question II.2: Definition of an investment entity

The term "investment entity" refers to **any entity:**

1. Whose main economic activity consist in the implementation of one or more of the following activities or operations on behalf of a client :
  - i. Transactions with money market instruments (checks, bills, certificates of deposit, derivatives etc.); currency exchange; market instruments and money exchange and index-based instruments; negotiation of negotiable securities or the commodity futures,
  - ii. Management of individual and collective investments; or
  - iii. Other form of investment, administration or management of financial assets or money for third parties, or
2. Whose gross income is attributable mainly to investment, reinvestment or negotiation in financial assets, if the entity is managed by another entity which is itself a depository institution, a custodial institution, one specific insurance company or an investment entity described in paragraph 1 above

### Part IV: Identifying passive entities

#### Question IV.1: Definition of passive income

A non-exhaustive definition of passive income is included.

The passive income include :

1. Dividends and equivalent income.
2. Interests and equivalent income
3. Rents and royalties other than those that come from a main business activity or from businesses in which any of the employees of the entity participate.
4. Annuities and equivalent contracts entitling collection of rents
5. Gains / losses on the sale of a financial product that gives rise to one of the cases mentioned above
6. Gains / losses on the sale of futures, forwards, options and similar transactions of any financial asset
7. Net gains from the sale of foreign currency
8. Net income arising from swaps
9. Amounts received from insurance contracts with monetary value
10. Amounts derived by an insurance company in relation to the reserves of insurance and annuity contracts and equivalent contracts

The above will not be considered passive income when they come from the development of real economic activity

## Instructions for “Self-certification of tax information – US Entities”

### Question IV.3 : Definitions

1. **Holding entity of a nonfinancial group:** The US entity distinct from a US financial institution whose activities consist substantially of ownership (total or partial) of the outstanding shares of one or more non-financial subsidiaries, as well as providing services to those subsidiaries and their financing; or
2. **New constitution entity (<24 months from the constitution) non-financial:** The US entity distinct from a non-US financial institution has not yet economic activity or has had before, but invests capital in assets with the intention of carrying out an activity of a financial institution; however, the US entity distinct from a US financial institution is not entitled to this exemption once the period of 24 months has elapsed from the initial constitution; or
3. **Liquidation Entity:** The US entity distinct from a US financial institution has not been a financial institution in the past five years and is in the process of liquidation of its assets or reorganization in order to continue or restart an activity other than the financial institution; or
4. **Non-profit entity:** The US entity distinct from a US financial institution complies with the following requirements:
  1. It is established and operated in your country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes
  2. It is exempt from income tax in their country of residence;
  3. Does not have shareholders or partners who are beneficial owners or owners of their income or assets;
  4. The applicable law of the country of residence of the entity or its constitutional documents prevent the distribution of income or assets of the entity, or impede their assignment for the benefit of a particular person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities, or payment of reasonable compensation for services rendered, or as payment for what would be a fair market price for the property acquired by the Bank;
  5. The applicable law of the country of residence of the entity, or their constitutional documents require that, upon liquidation or dissolution of the company, all of its assets to a state agency or other organization is distributed without profit, or revert to the administration of the country of residence of the entity or a political subdivision thereof
6. **Government or subdivision thereof :** Political subdivisions and entities controlled by such US government; or
7. **International organization :** Any public international organization that has privileges, exemptions and own immunity of an international organization

### Question IV.4 : Definition of person who exercises control within the entity

- The term person exercising control over an entity, according AML - FATF means any natural person who ultimately owns or controls a legal entity through ownership or direct or indirect control over a sufficient percentage of the shares or voting rights of the legal person, or through agreements or statutory provisions or other means exercising control, direct or indirect management of a legal person. A sufficient percentage of the shares will be determined in each country (having determined in the Local authority a sufficient percentage of the shares of 25%)
- When there is a natural person who owns or controls, directly or indirectly, a higher percentage than that determined by each country of the capital or voting rights of the legal person, or by other means to exercise control, directly or indirectly, the legal person shall be deemed to exercise such control administrator or administrators. When the administrator is a legal person designated will be understood that control is exercised by a natural person named by the entity manager

### Legal Note

The above tax regulation requires Garanti BBVA to collect certain information about each account holder's tax residency and its FATCA/CRS classification. Please note that Garanti BBVA cannot provide you with any advice, including tax advice and if you are unsure about how to complete this form, please consult your tax advisor. It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide Garanti BBVA with any additional documentation, information or replacement forms when requested or required.

Garanti BBVA assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. Garanti BBVA is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The Garanti BBVA entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the entity is located

### Validity of self-certification

The Self-Certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify Garanti BBVA within 30 days of the change of circumstances and provide us with an updated Self-Certification.

## Self-certification of tax information - Individual who exercises the control of the entity

**Information note for the client:** United States Foreign Tax Compliance Act (FATCA) and The Organisation For Economic Co-operation and Development (OECD) Common Reporting Standard for Automatic Exchange of Financial Account Information (CRS) require Garanti BBVA and its affiliates to collect tax information about its clients. Please note that Garanti BBVA cannot give tax advice. If you have questions about determining entity's tax residence status and consequently about filling in the information needed in this form please contact your tax advisor. Note that your data could be reported to the local tax authority.

### I. Client Identification *(This form must be completed by each Controlling Person separately)*

1 Name		
2 Place of birth City:	Date of birth	Country:
3 Permanent residence address (do not use a P.O. box or in-care-of address)		City
State or province	Postal code	Country

### II. Countries where the client has tax obligations (USA Citizenship or tax residency in any other country)

Enter below all the countries where you have tax obligations according to the country law (for further details see instructions)

1 Country	Tax Identification number or equivalent
2 Country, if more than one (see instructions)	Tax Identification number or equivalent
3 Country, if more than two (see instructions)	Tax Identification number or equivalent

### III. Certificate of Loss of Nationality of the United States *(only for customers born in the US that did not provide the TIN)*

1 If you were born in the United States but none of your countries of tax obligations is the United States according to International Law, please mark one of the following options and complete accordingly:

☐ I submit the I-407, Certificate of Loss of Nationality issued by the United States competent authority

☐ I Certify that I have a place of birth in the United States but I am not resident for tax purposes in the United States because \_\_\_\_\_

### IV. Reasonable explanation for not providing the TIN *(only for tax residents in a partner jurisdiction that did not provide the TIN)*

1 If you are a tax resident in a partner jurisdiction and you are not providing a TIN, please mark one of the following options and complete accordingly:

☐ The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

☐ The Account Holder is otherwise unable to obtain a TIN or equivalent number *(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)*

## Self-certification of tax information - Individual who exercises the control of the entity

### V. Type of Controlling Person

- |   |  |
|---|--|
| <input type="checkbox"/> Controlling Person of a legal person – <i>control by ownership</i>     | <input type="checkbox"/> Controlling Person of a trust – <i>other</i>  |
| <input type="checkbox"/> Controlling Person of a legal person – <i>control by other means</i>   | <input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – <i>settlor-equivalent</i>     |
| <input type="checkbox"/> Controlling Person of a legal person – <i>senior managing official</i> | <input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – <i>trustee-equivalent</i>     |
| <input type="checkbox"/> Controlling Person of a trust - <i>settlor</i>                         | <input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – <i>protector-equivalent</i>   |
| <input type="checkbox"/> Controlling Person of a trust – <i>trustee</i>                         | <input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – <i>beneficiary-equivalent</i> |
| <input type="checkbox"/> Controlling Person of a trust – <i>protector</i>                       | <input type="checkbox"/> Controlling Person of a legal arrangement (non-trust) – <i>other-equivalent</i>       |

### VI. Certification

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. Particularly I certify that:

1. All the data included in this form relates to the person identified in section I of this form
2. **I am not resident for tax purposes in other countries** that are not mentioned in this form

Finally, I undertake to inform the entity and the rest of the entities of Garanti BBVA Group, if there is a contractual relationship in any of them, if a change in the information contained in this form.

Sign here



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Client's signature

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Date (DD/MM/YYYY)

## Instructions for “Self-certification of tax information - Individual who exercises the control of the entity”

### Certification of the status of the individual

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#### General Instructions

##### Use this form for:

- Individuals that exercise control

##### Do not use this form for:

- Individuals that do not exercise control over entities

##### Use:

Self-declaration of tax information -  
Individuals

#### Legal Note

The above tax regulation requires Garanti BBVA to collect certain information about each account holder's tax residency and its FATCA/CRS classification. Please note that Garanti BBVA cannot provide you with any advice, including tax advice and if you are unsure about how to complete this form, please consult your tax advisor. It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide Garanti BBVA with any additional documentation, information or replacement forms when requested or required.

Garanti BBVA assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. Garanti BBVA is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The Garanti BBVA entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the entity is located.

#### Validity of self-certification

The Self-Certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify Garanti BBVA within 30 days of the change of circumstances and provide us with an updated Self-Certification

**Important note:** The following definitions has a guidance nature. The official definition of the terms of this form must be interpreted according to the rules of tax information

## Section II: Countries of residence for tax purposes

- A country where the customer has tax obligations is one in which the individual is tax resident (as determined by the laws of that country) and further in the US when the client is a citizen of the same