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## Entity Self-Certification for CRS

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### Sole Traders should complete the form entitled "Individual Self-Certification for CRS"

In line with the OECD Common Reporting Standard (CRS), financial institutions are obliged to collect and review information to identify the tax residence or multiple tax residences (if any) of entities and/or controlling persons. As permanent tsb plc is a financial institution we are therefore required to collect certain information from our customers. If the tax residence or multiple tax residences of the entity and/or controlling persons are outside Ireland/United States of America ("US") we may be required to report the following information in respect of all accounts held by the entity and controlling persons to Revenue: name, address, account number, jurisdiction(s) of residence, Tax Identification Number ("TIN"), account balance and interest payments. The Revenue will report the data to the tax authorities of each relevant participating country.

For further information on CRS please refer to the following websites:  
<http://www.revenue.ie/en/business/aeoi/index.html>  
<http://www.oecd.org/tax/automatic-exchange/>

If you have any questions about this form or defining your tax residency status, please speak to your tax advisor or domestic tax authority. **As a financial institution, we are not in a position to provide tax advice.**

**Several terms in this form are marked with an \*, please find an explanation of these terms in the glossary.**

All sections of this form are mandatory.

## Section 1

### Entity Identification

Entity Name

Country of Incorporation or Organisation

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### Current Registered Address

Address Line 1

Address Line 2

Address Line 3

Address Line 4

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### Mailing Address (if different from above)

Address Line 1

Address Line 2

Address Line 3

Address Line 4

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## Section 2

### CRS Declaration of Tax Residency (Please note that you may choose more than one country)

Please indicate the Entity's country/countries of tax residence for CRS purposes.

**2.1** Is the Entity tax resident in any jurisdiction outside of **Ireland or the US?**

Yes  if 'Yes' proceed to Section 2.2

No  if 'No' proceed to Section 3

**2.2** Please complete the table below detailing each country where the Entity is tax resident.  
If a TIN is unavailable please provide the appropriate reason A or B where indicated below:

**Reason A** - The country where the Entity is tax resident does not issue TINs to its residents

**Reason B** - The country where the Entity is tax resident has not issued the Entity with a TIN

	Country of Tax Residency	TIN	If no TIN is available, please enter reason A or B from above
1			
2			
3			
4			

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## Section 3

### Entity's CRS Classification

For more information on CRS classifications, please see the CRS Standard and associated commentary at the following website:

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

You must complete either Section 3.1 or Section 3.2

**3.1 Financial Institutions under CRS:**

If the Entity is a Financial Institution, please tick one of the below categories

I.	Financial Institution under CRS (other than (II) below)	<input type="checkbox"/>
II.	An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution <b>(If this box is ticked, please complete a CRS Controlling Persons* Form)</b>	<input type="checkbox"/>

**OR**

**3.2 Non Financial Institutions under CRS:**

If the Entity is a Non-Financial Institution, please tick one of the below categories

III.	Active Non-Financial Entity* – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation.	<input type="checkbox"/>
IV.	Active Non-Financial Entity* – a Government Entity or Central Bank	<input type="checkbox"/>
V.	Active Non-Financial Entity* – an International Organisation	<input type="checkbox"/>
VI.	Active Non-Financial Entity* – other than (III)-(V) example: a start-up NFE or a non-profit NFE	<input type="checkbox"/>
VII.	Passive Non-Financial Entity* <b>(If this box is ticked, please complete a CRS Controlling Persons* Form)</b>	<input type="checkbox"/>

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## Section 4

### Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.

I/We acknowledge that the information contained in this form and information regarding the Account Holder(s) may be reported to the Irish tax authorities and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I/We undertake to advise permanent tsb plc of any change in circumstances in the above mentioned information.

Authorised Signatory 1

Print Name

Capacity/ Role

Today's Date  /  /

Authorised Signatory 2

Print Name

Capacity/ Role

Today's Date  /  /

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### For Office use only

ENTITY CIF:

IBAN 1:

IBAN 2:

IBAN 3:

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## Glossary

### CRS – Active Non-Financial Entity (Active NFE)

An Active NFE is an Entity that is not a Financial Institution that meets any of the following criteria:

- a) Less than 50 per cent of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 per cent of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) The NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFE does not qualify for this status if the NFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
- f) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) The NFE meets all of the following requirements:
  - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii. It is exempt from income tax in its jurisdiction of residence;
  - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, 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
  - v. The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

### CRS – Passive Non-Financial Entity (Passive NFE)

Under the CRS a "Passive NFE" means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

### Controlling Person(s)

The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

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# Controlling Person Self-Certification for CRS

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**ONLY to be completed by a Controlling Person of a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution**

In line with the OECD Common Reporting Standard (CRS), financial institutions are obliged to collect and review information to identify the tax residence or multiple tax residences (if any) of their customers. As permanent tsb plc is a financial institution we are therefore required to collect certain information from our customers. If you/Controlling Person have a tax residency/or multiple tax residencies outside Ireland/United States of America ("US"), we are required to report the following details in respect of all accounts that you hold with us to Revenue: name, address, date of birth, place of birth, account number, jurisdiction(s) of residence, Tax Identification Number ("TIN"), account balance and interest payments. Revenue will report this data to the tax authorities of each relevant participating country. You can find more information on <http://www.revenue.ie/en/business/aeoi/index.html>

If you have any questions about this form or defining your tax residency status, please contact your tax advisor or domestic tax authority. **As a financial institution, we are not in a position to provide tax advice.**

Please note that where there are multiple Controlling Persons each Controlling Person is required to complete a separate Self-Certification form.

All sections of this form are mandatory.

## Section 1

### Controlling Person Identification

First Name	<input type="text"/>	Date of Birth	<input type="text" value="D"/> <input type="text" value="D"/> / <input type="text" value="M"/> <input type="text" value="M"/> / <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/>
Surname	<input type="text"/>	Country of Birth	<input type="text"/>

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### Current Residential Address

Address Line 1	<input type="text"/>
Address Line 2	<input type="text"/>
Address Line 3	<input type="text"/>
Address Line 4	<input type="text"/>

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### Mailing Address (if different from above)

Address Line 1	<input type="text"/>
Address Line 2	<input type="text"/>
Address Line 3	<input type="text"/>
Address Line 4	<input type="text"/>

## Section 2

### CRS Declaration of Tax Residency (Please note that you may choose more than one country)

2.1 Is the Entity tax resident in any jurisdiction outside of **Ireland or the US?**

Yes  if 'Yes' proceed to Section 2.2

No  if 'No' proceed to Section 3

2.2 Please complete the table below detailing each country where the Entity is tax resident  
If a Taxpayer Identification Number (TIN) is unavailable please provide the appropriate reason A or B where indicated below:

**Reason A** - The country where the Entity is tax resident does not issue TINs to its residents

**Reason B** - The country where the Entity is tax resident has not issued the Entity with a TIN

	Country of Tax Residency	TIN	If no TIN is available, please enter reason A or B from above
1			
2			
3			
4			

## Section 3

### Declaration and Undertakings

I acknowledge that the information contained in this form and information regarding the Controlling Person may be reported to the Irish tax authorities and exchanged with tax authorities of another country or countries in which the Account Holder/Controlling Person may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I/Controlling Person undertake to advise permanent tsb plc of any change in circumstances in the above mentioned information.

Authorised   
Signature

Print Name

Capacity/Role

Today's Date   /   /

**Note:** If signing under a power of attorney please attach a certified copy of the power of attorney.

### For Office use only

CIF:	<input type="text"/>
IBAN 1:	<input type="text"/>
IBAN 2:	<input type="text"/>
IBAN 3:	<input type="text"/>

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## Controlling Person Self-Certification for CRS

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### **ONLY to be completed by a Controlling Person of a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution**

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Please note that where there are multiple Controlling Persons each Controlling Person is required to complete a separate Self-Certification form.

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## Section 1

### Controlling Person Identification

First Name	<input type="text"/>	Date of Birth	<input type="text" value="DD"/> <input type="text" value="DD"/> / <input type="text" value="MM"/> <input type="text" value="MM"/> / <input type="text" value="YYYY"/> <input type="text" value="YYYY"/> <input type="text" value="YYYY"/> <input type="text" value="YYYY"/>
Surname	<input type="text"/>	Country of Birth	<input type="text"/>

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Authorised Signature

Print Name

Capacity/Role

Today's Date  /  /

**Note:** If signing under a power of attorney please attach a certified copy of the power of attorney.

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