



Tax Certification Form for Entity Customers - Tax Information Update

How to complete the form

1 Please use a BLACK pen

2 Mark boxes like this
 If you make a mistake, do this

3 Please use BLOCK CAPITAL A 2
 LETTERS and leave one space between each word

Entity Name:

Account Number: Sort Code:

Please enter your business address (Please note that this may be different to your correspondence address)

Address Line 1:

Address Line 2:

Address Line 3:

Address Line 4:

Tax reporting

Customer Information Notice

Under Irish tax law we need you to confirm some details for us.

We have to identify and in certain cases report to Irish Revenue the details of accounts held by customers and in certain circumstances their controlling persons if they are US Persons and/or tax resident outside of Ireland. We use the information collected from customers to determine whether or not the customer and where relevant their controlling persons should be included in the report to Irish Revenue.

The details that may be shared with Irish Revenue in relation to the entity and where relevant its controlling persons include: name, address, tax status, tax residence, tax identification number, date of birth/place of birth (where relevant), account number of each account held by the entity, account balance at year end and interest paid or credited to the account during the calendar year. Irish Revenue may share this information with other tax authorities. The legislation under which we request and share this information is the Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS), as incorporated into Irish law.

Please complete all sections of this form. If we do not get the information, we may not be able to update the tax details of the entity and/or its controlling persons.

We cannot provide tax advice, however you can get more information from your tax advisor or on the Automatic Exchange of Information portal on the Irish Revenue website.

If there is any change in the entity's tax status and/or where relevant the information provided in relation to its controlling persons, please let us know.

Please remember to sign the last page of this form

US Foreign Account Tax Compliance Act (FATCA)*

Sections marked with an * are mandatory and must be completed in full

Indicate Entity Type

When providing answers to the questions below refer to the online Entity Classification Guide for definitions of each entity type (FATCA section). This guide is available at aib.ie/business/help/tax-information-reporting.

All entities must complete question 1 and follow the instructions thereafter.

1. Is your entity a US Person (under FATCA - see page 1 of our guide)?

- a Specified US Person — You must provide a US TIN (Tax Identification Number) for the entity and go to Section B.

US TIN

- b Other US Person — If you have selected (b) go to Section B.
- c None of the above — Select **one** of the entity types in questions 2 or 3 below.

2. Is your entity a Non-Financial Foreign Entity (NFFE) (under FATCA - see page 2 of our guide)? – Note that ‘foreign’ here refers to non-US.

Yes – If so, is it an Active NFFE or a Passive NFFE?

- a Active NFFE — If you have selected (a) go to Section B.
- b Passive NFFE — If you have selected (b) go to Section B and complete the certification details of the controlling persons.

No – If no, then select one of the entity types in question 3 below.

3. Is your entity a Financial Institution (under FATCA - see page 3 of our guide)?

Select the applicable option below and go to Section B.

- a Certified Deemed Compliant Financial Institution
- b Registered Deemed Compliant Financial Institution
- c Partner Jurisdiction Financial Institution (including Irish Financial Institution)
- d Participating Financial Institution
If you have selected (b), (c) or (d) you must provide a GIIN (Global Intermediary Identification Number).

GIIN

- e Exempt Beneficial Owner
(Examples: Irish Governmental Organisations, the Central Bank of Ireland, the Irish offices of certain International Organisations and certain retirement / pension funds)
- f Non-Participating Financial Institution
(This is a Financial Institution which is considered non-compliant with FATCA)

Common Reporting Standard (CRS)*

Sections marked with an * are mandatory and must be completed in full

Country of Tax Residence:

If your entity is not tax resident in any jurisdiction (for example, because it is fiscally transparent), please provide its place of effective management or country in which its principal office is located. Please refer to the Automatic Exchange of Information portal on the Irish Revenue website for more information on tax residence.

Tax Identification Number (TIN):

A TIN for the entity must be provided unless the entity is only tax resident in the Republic of Ireland or in a country that does not provide a TIN.

Indicate Entity Type

When providing answers to the questions below refer to the online Entity Classification Guide for definitions of each entity type. This guide is available at aib.ie/business/help/tax-information-reporting. The information provided in this section is for CRS and this classification may differ from the entity's FATCA classification in Section A.

All entities must select **one** of the options listed in questions 1 or 2 below.

1. Is your entity a Non-Financial Entity (NFE) (under CRS - see page 4 of our guide)?

Yes – If so select the applicable option below

- a** Active NFE other than the types listed in 1(b) below.
- b** Active NFE of the types listed below:
- Governmental Entity
 - International Organisation
 - Central Bank
 - A corporation, the stock of which is regularly traded on one or more established securities markets or any corporation that is a Related Entity of such corporation.
- c** Passive NFE — If this option is selected, please complete the certification details of the controlling persons.

No – If no, then select one of the entity types in question 2 below.

2. Is your entity a Financial Institution (under CRS - see page 5 of our guide)?

If yes select the applicable option below.

If the entity is an Investment Entity 2(b), please complete the certification details of the controlling persons.

- a** Financial Institution – Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity other than that described in 2(b) below.
- b** Investment Entity that meets the following conditions:
- Not resident in a Participating Jurisdiction; and
 - Gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets; and
 - Managed by another Financial Institution as described in 2(a) above.

Definitions of Controlling Persons by Legal Entity

Company

Any individual who ultimately owns or controls 25% or more of the shares in the company. Where no individual owns or controls 25% or more of the shares in the company, any individual who otherwise exercises control of the company through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing official must be provided.

For the purposes of this form, the senior managing official is the person who exercises executive control over the daily or regular affairs of the company through a senior management position e.g. chief executive officer, chief financial officer, managing or executive director, or president.

Incorporated Society

Any individual who ultimately owns or controls 25% or more of the shares in the incorporated society. Where no individual owns or controls 25% or more of the shares in the incorporated society, any individual who otherwise exercises control of the incorporated society through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing official must be provided.

For the purposes of this form, the senior managing official is the person who exercises executive control over the daily or regular affairs of the incorporated society through a senior management position e.g. chief executive officer, chief financial officer, managing or executive director, or president.

Partnership / Limited Partnership

Any individual who ultimately owns or controls 25% or more of the capital or profits in the partnership. Where no individual owns or controls 25% or more of the capital or profits in the partnership, any individual who otherwise exercises control of the partnership through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing partner must be provided.

Trust

Controlling Persons means any of the following:

- (a) any individual who is entitled to or will in the future be entitled to an interest in the trust property;
- (b) the class of individuals in whose interest the trust is set up;
- (c) the settlor(s);
- (d) the trustee(s);
- (e) the protector(s) (if any);
- (f) any other person exercising ultimate effective control over the trust (including through a chain of control/ownership) e.g. power to lend/invest trust property; vary the trust or add/remove a beneficiary/trustee.

Unincorporated Entity (e.g. Association, Society, Club/Charity)

Any individual who ultimately owns, controls or benefits from 25% or more of the property of the unincorporated Entity. Where no individual owns, controls or benefits from 25% or more of the property of the unincorporated Entity, any individual who otherwise exercises control of the unincorporated Entity through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing official must be provided.

For the purposes of this form, the senior managing official is the person who exercises executive control over the daily or regular affairs of the unincorporated Entity through a senior management position e.g. chief executive officer, chief financial officer, managing or executive director, or president.

Important Note: Controlling Persons section need only be completed by an entity that is a (1) Passive NFFE under FATCA (See Section A) and (2) Passive NFE under CRS (See Section B) or Investment Entity under CRS (See Section B, Q2(b))

Certification of Controlling Persons

If the account holder has more than four controlling persons, print additional copies of these pages and submit them with this application form.

Name:

Address:

Date of Birth Day / Month / Year

Country of Birth

Is the Controlling Person a US Citizen? Yes No

If the controlling person is a US citizen, please include the US as one of the countries below and the controlling persons US Tax Identification Number (TIN) which is typically their social security number. **All persons born in the US are US citizens unless born to a foreign diplomat.** If the controlling person was born to foreign diplomats or has relinquished their US citizenship please attach the appropriate evidence.

In what country(ies) is the Controlling Person tax resident?

Where the controlling person is tax resident in any country other than Ireland, we require the corresponding TIN for each country unless the controlling person is tax resident in a country that does not provide a TIN.

Country of Tax Residence <input type="text"/>	Country of Tax Residence <input type="text"/>	Country of Tax Residence <input type="text"/>
Tax Identification Number <input type="text"/>	Tax Identification Number <input type="text"/>	Tax Identification Number <input type="text"/>

Name:

Address:

Date of Birth Day / Month / Year

Country of Birth

Is the Controlling Person a US Citizen? Yes No

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Tax Identification Number <input type="text"/>	Tax Identification Number <input type="text"/>	Tax Identification Number <input type="text"/>

Important Note: Controlling Persons section need only be completed by an entity that is a (1) Passive NFFE under FATCA (See Section A) and (2) Passive NFE under CRS (See Section B) or Investment Entity under CRS (See Section B, Q2(b))

Certification of Controlling Persons (cont'd)

Name:

Address:

Date of Birth: Day / Month / Year

Country of Birth:

Is the Controlling Person a US Citizen? Yes No

If the controlling person is a US citizen, please include the US as one of the countries below and the controlling persons US Tax Identification Number (TIN) which is typically their social security number. **All persons born in the US are US citizens unless born to a foreign diplomat.** If the controlling person was born to foreign diplomats or has relinquished their US citizenship please attach the appropriate evidence.

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Name:

Address:

Date of Birth: Day / Month / Year

Country of Birth:

Is the Controlling Person a US Citizen? Yes No

If the controlling person is a US citizen, please include the US as one of the countries below and the controlling persons US Tax Identification Number (TIN) which is typically their social security number. **All persons born in the US are US citizens unless born to a foreign diplomat.** If the controlling person was born to foreign diplomats or has relinquished their US citizenship please attach the appropriate evidence.

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Tax Identification Number <input type="text"/>	Tax Identification Number <input type="text"/>	Tax Identification Number <input type="text"/>

By signing below, I/we certify authorisation to provide the information in this form and that such information is correct. I/we undertake to provide a copy of the Tax Reporting – Customer Information Notice to all persons whose information is provided prior to providing their information to AIB.

I/we acknowledge that the information contained in this form and information regarding the account holder, and where relevant the account holder's controlling persons may be reported to tax authorities of another country or countries in which the account holder and/or where relevant the account holder's controlling persons may be tax resident.

I/we, on behalf of the account holder, undertake to advise AIB promptly and provide an updated Tax Certification Form within 30 days where any change in circumstance occurs which affects the tax residency status of the account, or causes any of the information contained in this form to be incorrect including any changes to the controlling persons information.

A person with authority to sign a Tax Certification Form generally includes an officer or director of a corporation, a partner of a partnership, a trustee of a trust, any equivalent of the former titles, and any other person that has been provided written authorisation by the account holder to sign documentation on such person's behalf.

Print full name

Additional signatory - Print full name

I confirm that the information provided above is correct.

I confirm that the information provided above is correct.

Date Day Month Year
 / /

Date Day Month Year
 / /

Data Protection Notice

For information in relation to how we collect personal information about you, how we use it and how you can interact with us about it, see our Data Protection Notice in branches and online. It may change from time to time.

Terms and Conditions apply.

Allied Irish Banks, p.l.c. Registered Office: 10 Molesworth Street, Dublin 2. Registered in Ireland: Registered No 24173.

Allied Irish Banks, p.l.c. is regulated by the Central Bank of Ireland.

Director's names and particulars are available at the company's registered office and on the AIB Group website.