

FATCA/CRS Entity Self-Certification Form

(Not for use by Individual Account Holders)

Instructions for completion

The U.S. Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard (CRS) require financial institutions such as ING Bank N.V. and its affiliates acting for themselves and for all branches and subsidiaries of ING Bank N.V. (hereinafter: ING) to collect and report tax related information about its clients (Account Holders) and their accounts held. If the Account Holder or any of its Controlling Persons have a tax residence outside the country where the account is held or is a U.S. Person, ING may be legally obligated to pass on the information provided in this form, as well as other financial information with respect to any Financial Account held with our institution to the tax authorities, for transmission to the relevant competent foreign tax authorities pursuant to intergovernmental/multilateral agreements. Please visit www.irs.gov/fatca and www.oecd.org for more information.

Definitions can be found in a separately downloadable Glossary.

As a financial institution, we are not allowed to provide tax advice. If you have any questions about how to complete this form or how to determine your tax residency or status, please contact your tax advisor.

Part 1. Identification of Account Holder

1a Full legal name	_____		
1b Country of incorporation/ organisation	_____		
1c Residence address:	Address line*	_____	
		(e.g. Street, Number, House/Apt/Suite Name)	
	ZIP/Post code	_____	City/Town _____
	State/Province	_____	Country _____
1d Mailing address: (if different than above)	Address line	_____	
		(e.g. Street, Number, House/Apt/Suite Name)	
	ZIP/Post code	_____	City/Town _____
	State/Province	_____	Country _____

* Do not use a P.O. Box (unless this is your registered address) or an "in care of" address

Part 2. Determination of U.S. Person

- The Account Holder is a U.S. Person pursuant to FATCA regulations with the following US TIN: _____
Please provide a completed IRS W-9 form. In case you are a Non-specified U.S. Person please also provide the applicable exemption from the FATCA reporting code A-M in line 4 of the W-9 form.
- The Account Holder is not a U.S. Person pursuant to FATCA regulations.

Part 3. Tax Residence of Account Holder

Important: An Account Holder is always a tax resident in at least one country, with the possibility of being a tax resident in multiple countries. Please contact us in case the Account Holder has over three countries of tax residence as this information is to be supplied.

Please complete the following table indicating (i) where the Account Holder is Tax Resident and (ii) the Account Holder's Tax Identification Number ('TIN') for each jurisdiction indicated.

If a TIN is unavailable please provide the appropriate reason A, B or C where applicable.

Reason A: The country in which the Account Holder is tax resident does not issue TINs to its residents

Reason B: The Account Holder is otherwise unable to obtain a TIN or equivalent number

Reason C: No TIN is required (Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Country of tax residence	TIN	Reason no TIN provided	Please explain why you are unable to obtain a TIN if you selected reason B or reason C
1		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C	
2		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C	
3		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C	

Each jurisdiction has its own version of the TIN, e.g. RSIN (NL), UTR (UK), Steuernummer (DE), SIREN (FR), NIP (PL) or NIF (ES). VAT number is usually not accepted as a TIN. If you want to know the right TIN for your tax residence, please visit <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

Part 4. Entity FATCA & CRS classification

Financial Institutions (FIs): Please provide FATCA and CRS status in box 4a on the left side. U.S. Persons only have to provide a CRS status in section 4a2.

Non-Financial Entities (NFEs): Please complete box 4b on the right side. Please ensure to provide **both** a status for FATCA and CRS. U.S. Persons only have to provide a CRS status in section 4b2.

Part 4a Financial Institutions		Part 4b Non-Financial Entities	
4a1 FATCA		4b1 FATCA	4b2 CRS Please fill in both FATCA and CRS columns
Please select the applicable FATCA status and provide the GIIN <input type="radio"/> Reporting Model 1 IGA FFI <input type="radio"/> Participating FFI or Reporting Model 2 IGA FFI <input type="radio"/> Sponsored FFI <input type="radio"/> Sponsored Closely Held Investment Vehicle GIIN: _____ Sponsor's Name (if applicable): _____ Reason if no GIIN can be provided <input type="radio"/> FFI which has applied/intends to apply for GIIN, but has not yet received a GIIN <input type="radio"/> Exempt Beneficial Owner <input type="radio"/> Certified Deemed Compliant FFI (e.g. an IGA I Non-reporting FFI, a registered charity, investment advisors and investment managers) <input type="radio"/> Non-participating FFI <input type="radio"/> Other, please state: _____		<input type="radio"/>	<input type="radio"/> Active NFFE/NFE - Publicly traded NF(F)E or a related entity of a publicly traded entity. Please state the name of the established securities market: _____ Name of publicly traded entity: _____
4a2 CRS <input type="radio"/> Depository or Custodial Institution, or Specified Insurance Company (including Non-reporting FI) <input type="radio"/> Investment Entity located in a non-participating jurisdiction and managed by another FI ² Please also complete Part 5: Controlling Persons <input type="radio"/> Other Investment Entity		<input type="radio"/>	<input type="radio"/> Active NFFE/NFE - Governmental entity or wholly owned by one or more Governmental entities <input type="radio"/> Active NFFE/NFE - International Organisation ¹ (Intergovernmental or supranational organisation) <input type="radio"/> Active NFFE/NFE - Central Bank or entity wholly owned by one or more Central Banks <input type="radio"/> Active NFFE/NFE - Other than above <input type="radio"/> Passive NFFE/NFE ² <input type="radio"/> With US Controlling Person(s) ² <input type="radio"/> Without US Controlling Person(s) ² Please also complete Part 5: Controlling Persons

1. An international organization is (amongst others) comprised primarily of governments. Please refer to the Glossary for additional information.

2. Please also complete Part 5: Controlling Persons

Part 5. Information on Controlling Persons

Please provide the required information on your entity's Controlling Person(s)³. ING may be legally bound to report the data of Controlling Persons to the local tax authorities. The local tax authorities will report this information to the tax authorities of the participating countries where the Controlling Person(s) is/are tax resident. **Please note that this information only needs to be provided if the entity is (i) an investment entity located in a non-participating jurisdiction and managed by another FI, (ii) a Passive NFE for CRS purposes or (iii) a Passive NFFE with US Controlling Persons for FATCA purposes.** Where in Part 5 reference is made to a TIN, this can also be the local equivalent for an individual as approved by the relevant country. Please refer to the OECD TIN portal website.

Controlling Person 1							
First/Given and Middle Name(s)		Family Name(s)/Surname(s)			Date of Birth (DD-MM-YYYY) - -		
Current residence address					City/Town of Birth		
City/Town		ZIP/Post code	Country		Country of Birth		
Country of Tax Residence 1	TIN	Reason no TIN ⁴ : <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Country of Tax Residence 2	TIN	Reason no TIN ⁴ : <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Controlling person type	Legal Person:	<input type="radio"/> Control by Ownership	<input type="radio"/> Control by other means	<input type="radio"/> Senior Managing Official		U.S. Person	
	Legal Arrangement - Trust:	<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Beneficiary	<input type="radio"/> Other	<input type="radio"/> YES
	Legal Arrangement - Other:	<input type="radio"/> Settlor Equivalent	<input type="radio"/> Trustee Equivalent	<input type="radio"/> Protector Equivalent	<input type="radio"/> Beneficiary Equivalent	<input type="radio"/> Other Equivalent	<input type="radio"/> NO

Controlling Person 2							
First/Given and Middle Name(s)		Family Name(s)/Surname(s)			Date of Birth (DD-MM-YYYY) - -		
Current residence address					City/Town of Birth		
City/Town		ZIP/Post code	Country		Country of Birth		
Country of Tax Residence 1	TIN	Reason no TIN ⁴ : <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Country of Tax Residence 2	TIN	Reason no TIN ⁴ : <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Controlling person type	Legal Person:	<input type="radio"/> Control by Ownership	<input type="radio"/> Control by other means	<input type="radio"/> Senior Managing Official		U.S. Person	
	Legal Arrangement - Trust:	<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Beneficiary	<input type="radio"/> Other	<input type="radio"/> YES
	Legal Arrangement - Other:	<input type="radio"/> Settlor Equivalent	<input type="radio"/> Trustee Equivalent	<input type="radio"/> Protector Equivalent	<input type="radio"/> Beneficiary Equivalent	<input type="radio"/> Other Equivalent	<input type="radio"/> NO

Controlling Person 3							
First/Given and Middle Name(s)		Family Name(s)/Surname(s)			Date of Birth (DD-MM-YYYY) - -		
Current residence address					City/Town of Birth		
City/Town		ZIP/Post code	Country		Country of Birth		
Country of Tax Residence 1	TIN	Reason no TIN ⁴ : <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Country of Tax Residence 2	TIN	Reason no TIN ⁴ : <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Controlling person type	Legal Person:	<input type="radio"/> Control by Ownership	<input type="radio"/> Control by other means	<input type="radio"/> Senior Managing Official		U.S. Person	
	Legal Arrangement - Trust:	<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Beneficiary	<input type="radio"/> Other	<input type="radio"/> YES
	Legal Arrangement - Other:	<input type="radio"/> Settlor Equivalent	<input type="radio"/> Trustee Equivalent	<input type="radio"/> Protector Equivalent	<input type="radio"/> Beneficiary Equivalent	<input type="radio"/> Other Equivalent	<input type="radio"/> NO

3. In case of over six Controlling Persons, or Controlling Persons with more than two Countries of Tax Residence, please contact us as this information is to be supplied.
4. If a TIN is unavailable, please provide the appropriate reason A, B or C in line with the definition under part 3.

Controlling Person 4

First/Given and Middle Name(s)		Family Name(s)/Surname(s)		Date of Birth (DD-MM-YYYY) - -			
Current residence address				City/Town of Birth			
City/Town		ZIP/Post code	Country		Country of Birth		
Country of Tax Residence 1	TIN	Reason no TIN*: <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Country of Tax Residence 2	TIN	Reason no TIN*: <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Controlling person type	Legal Person:	<input type="radio"/> Control by Ownership	<input type="radio"/> Control by other means	<input type="radio"/> Senior Managing Official		U.S. Person	
	Legal Arrangement - Trust:	<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Beneficiary	<input type="radio"/> Other	<input type="radio"/> YES
	Legal Arrangement - Other:	<input type="radio"/> Settlor Equivalent	<input type="radio"/> Trustee Equivalent	<input type="radio"/> Protector Equivalent	<input type="radio"/> Beneficiary Equivalent	<input type="radio"/> Other Equivalent	<input type="radio"/> NO

Controlling Person 5

First/Given and Middle Name(s)		Family Name(s)/Surname(s)		Date of Birth (DD-MM-YYYY) - -			
Current residence address				City/Town of Birth			
City/Town		ZIP/Post code	Country		Country of Birth		
Country of Tax Residence 1	TIN	Reason no TIN*: <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Country of Tax Residence 2	TIN	Reason no TIN*: <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Controlling person type	Legal Person:	<input type="radio"/> Control by Ownership	<input type="radio"/> Control by other means	<input type="radio"/> Senior Managing Official		U.S. Person	
	Legal Arrangement - Trust:	<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Beneficiary	<input type="radio"/> Other	<input type="radio"/> YES
	Legal Arrangement - Other:	<input type="radio"/> Settlor Equivalent	<input type="radio"/> Trustee Equivalent	<input type="radio"/> Protector Equivalent	<input type="radio"/> Beneficiary Equivalent	<input type="radio"/> Other Equivalent	<input type="radio"/> NO

Controlling Person 6

First/Given and Middle Name(s)		Family Name(s)/Surname(s)		Date of Birth (DD-MM-YYYY) - -			
Current residence address				City/Town of Birth			
City/Town		ZIP/Post code	Country		Country of Birth		
Country of Tax Residence 1	TIN	Reason no TIN*: <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Country of Tax Residence 2	TIN	Reason no TIN*: <input type="radio"/> A <input type="radio"/> B <input type="radio"/> C		Please explain if you selected: 'B' or 'C':			
Controlling person type	Legal Person:	<input type="radio"/> Control by Ownership	<input type="radio"/> Control by other means	<input type="radio"/> Senior Managing Official		U.S. Person	
	Legal Arrangement - Trust:	<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Beneficiary	<input type="radio"/> Other	<input type="radio"/> YES
	Legal Arrangement - Other:	<input type="radio"/> Settlor Equivalent	<input type="radio"/> Trustee Equivalent	<input type="radio"/> Protector Equivalent	<input type="radio"/> Beneficiary Equivalent	<input type="radio"/> Other Equivalent	<input type="radio"/> NO

4. If a TIN is unavailable, please provide the appropriate reason A, B or C in line with the definition under part 3.

Part 6. Declaration and Signature

As a representative authorised to sign on behalf of the entity:

I undertake to notify ING of any change in circumstances that cause any information on this form to become incorrect and to provide a suitably updated form within **30 days of such change**.

I declare that, if applicable, I have obtained permission from the Controlling Persons mentioned in part 5 to disclose information related to them for the purpose of it being reported to the tax authorities.

I acknowledge that the information contained in this form and information regarding the Account Holder and/or Controlling Person(s) and any reportable account(s) may be reported 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 and/or Controlling Person(s) may be tax resident pursuant to intergovernmental/multilateral agreements to exchange financial account information.

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.

Authorised representative 1

Date - - DD-MM-YYYY

First and middle name(s)

Last name

Signature

Authorised representative 2

Date - - DD-MM-YYYY

First and middle name(s)

Last name

Signature

Authorised representative 3

Date - - DD-MM-YYYY

First and middle name(s)

Last name

Signature

Authorised representative 4

Date - - DD-MM-YYYY

First and middle name(s)

Last name

Signature