Tax residence statement

natural person

First name and last name	
Address of residence	
Street, house No./apartment No. number	
Post code; City	
Country; Region/Province	
District; Commune	
PESEL/Date of birth.*)	
Place of birth (city)	
Place of birth (country)	

*) In the case of people without the PESEL, the PESEL column should be filled in with the date of birth of the Client.

Tax residence statement – CRS

I have the following tax residence (not applicable to the USA):		
Poland	☐ Yes	☐ No
Other countries of the tax residence (not applicable to the USA)	☐ Yes (if yes, please fill the table below)	☐ No
Country of tax residence	Tax Identification Number in the country of tax residence – TIN*)	Explain if there is no TIN
1)		
2)		

*) or its functional equivalent, or the numer used by the state of the residence for identification for tax purposes.

I undertake to inform TMS Brokers about a change in circumstances that affects the Client's tax residence or causes that the information contained in the statement has become obsolete and submit a properly updated statement **within 30 days** from the day on which the change of circumstances took place.

I am aware of criminal liability for making a false statement (Tax residence statement – CRS).

FATCA statement

I declare that: ☐ I am not a US taxpayer**   ☐ I am a US taxpayer**

US Tax Identification Number (TIN) (to be completed if the Client indicated is a US taxpayer):

** **Definition of the US taxpayer –** should be interpreted in accordance with the provision of the Internal Revenue Code according to which the US taxpayer is a natural person who meets at least one of the conditions listed below:

1. has US citizenship (also in case of simultaneous possession of another citizenship);
2. obtained the right of permanent residence in the USA for any period in a given year (Green Card);
3. made the choice of an American residence for tax purposes after meeting the conditions provided in the US regulations;
4. stayed in the USA for at least 31 days during the tax year and the same time the total numer of days in which the person was in the USA;
5. during the current year and 2 previous calendar years is at least 183 days (setting the total numbers of stay, the miltiplier 1 for the numer of days in the current years is used, 1/3 for the days of stay in the previous year and 1/6 for the dasy of stay two years back, whoch means that: 1 day in the current year = 1 day for the total numer of days; 3 days in the previous year = 1 day for the total numer of days; 6 days stay two years back = 1 day for the total numer days of stay.

I undertake to update the statement regarding the status of the Client as a US taxpayer in the event of a change in circumstances causing, that the previous declaration has become obsolete and. If necessary, to provide additional documents to verify the credibility of this stament.

I am aware of criminal liability for making a false statement (FATCA statement).

Date:_____   Signature::_____

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