**Questionnaire of a Legal Entity**

**(branch, representative office, unincorporated body)**

**for CRS and FATCA purposes[[1]](#footnote-2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **GENERAL INFORMATION** | | | | | | | | | | | | |
| 1. | **Name** | | | | | | | | | Full  Abbreviated  In a foreign language (if available) | | |
| 2. | **Address of incorporation or registration**  for residents – in accordance with the extract from the Unified State Register of Legal Entities, for non-residents – in accordance with the document of state registration, other document confirming the address of a non-resident | | | | | | | | | Country:  Address: | | |
| 3. | **Mailing address (if different from the address of incorporation or registration)**  to be filled in, if the address differs from the address in the Unified State Register of Legal Entities/Document of State Registration | | | | | | | | | Country:  Address: | | |
| 4. | **Address of governing body or management structure, head organization (for branches and representative offices)**  to be filled in, if the governing body is located at an address other than the address of incorporation or registration, or a mailing address  for Russian branches and representative offices, the address of the head office outside the Russian Federation must be specified | | | | | | | | | Country:  Address: | | |
| 1. **CRS and FATCA status** | | | | | | | | | | | | |
| 5. | **Whether your organization belong to one of the following:** | | | | | | | | | | | |
| an organization whose shares are traded on organized markets in the Russian Federation or on a foreign exchange | | | | | | | | | Yes  specify the exchange | | No |
| an organization that controls or is controlled by more than 50% (directly or indirectly) by an organization whose shares are traded on organized markets in the Russian Federation or on a foreign exchange | | | | | | | | | Yes  specify the organization whose shares are traded  specify the exchange | | No |
| an organization that is more than 50% (directly or indirectly) controlled by another organization that simultaneously controls more than 50% (directly or indirectly) of an organization whose shares are traded on organized markets in the Russian Federation or on a foreign exchange | | | | | | | | | Yes  specify the organization whose shares are traded  specify the exchange | | No |
| public authorities, international organizations, [[2]](#footnote-3)central banks | | | | | | | | | Yes | | No |
| **If "Yes," proceed to Part IV, "Representations and Warranties"** | | | | | | | | | | | |
| 6;/’. | **Is your organization a financial market organization (FMI)?[[3]](#footnote-4)** | | | | | | | | | | | |
| If "No," go to question 7 | Yes | | | | | | | | | | |
|  | | | credit institution | | | | | | | |
|  | | | insurance institution | | | | | | | |
|  | | | professional participant of the securities market (broker, manager, depositary, forex dealer) | | | | | | | |
|  | | | trustee under the contract of trust management of property | | | | | | | |
|  | | | private pension fund | | | | | | | |
|  | | | management company (specialized depository) of an investment fund, unit investment fund and non-state pension fund | | | | | | | |
|  | | | clearing institution | | | | | | | |
|  | | | central counterparty | | | | | | | |
|  | | | central depository | | | | | | | |
|  | | | managing partner of an investment partnership | | | | | | | |
|  | | | microfinance institution | | | | | | | |
|  | | | credit consumer cooperative / housing savings cooperative / agricultural credit consumer cooperative | | | | | | | |
|  | | | electronic money operator | | | | | | | |
|  | | | another organization or unincorporated body, which accepts money or other property within its activities from clients for storage, management, investment and (or) other transactions in the interests of the client or directly or indirectly at the expense of the client  specify | | | | | | | |
| **If "Yes," proceed to Part IV, "Representations and Warranties"** | | | | | | | | | | | |
| 7. | **Provide tax residency information:** | | | | | | | | | | | |
| **List all countries of tax residency, [[4]](#footnote-5)including Russia** | | | | | | **Tax**  **Number**  **(TIN or analog)[[5]](#footnote-6)** | | | | **Specify the type of the specified**  **number[[6]](#footnote-7)** | |
|  | | | | | |  | | | | TIN  Analog | |
|  | | | | | |  | | | | TIN  Analog | |
| 8. | **Does the legal entity correspond to the following criteria?**   * The main income comes from investing or trading in financial assets; and * management is performed by a financial market organization or a financial institution[[7]](#footnote-8) | | | | | | | | | | | |
| **No, it doesn't correspond.** | | | | | | **Yes, it corresponds.**  Proceed to Part III "Information on Controlling Persons" | | | | | |
| 9. | **Does the legal entity correspond to the following criteria for active business??** | | | | | | | | | | | |
| * **passive income** (listed below) is less than 50% of the organization's total income for the preceding year; and * **assets generating passive income** (listed below) are less than 50% of the weighted average of the organization's assets valued at market or book value (at the end of the preceding year).   **Passive income:**   * dividends; * interest income (or other similar income); * income from renting or subletting property; * income from the use of intellectual property rights; * periodic insurance payments (annuities); * excess of income over expenditures as a result of operations with securities and derivative financial instruments (except for income received as a result of main activities); * excess of income from foreign currency transactions (positive exchange rate differences) over expenses from foreign currency transactions (negative exchange rate differences); * income received under a voluntary life insurance contract; * other income similar to the income referred to in this clause. | | | | | | | | | | | |
| **No, the organization carries out mainly passive activities** | | | | | | | | **Yes, the organization is predominantly active** | | | |
| 10. | **Does the legal entity fall into one of the following categories?** | | | | | | | | | | | |
| **No, it doesn't**  Proceed to Part III "Information on Controlling Persons" | | **Yes**  Specify the category of the organization and proceed to Part IV, "Representations and Warranties" | | | | | | | | | |
|  | the organization performs the functions of a central bank, is a state institution, international organization, or these organizations own 100% of the shares (stock) in the organization | | | | | | | | |
|  | the main purpose of the organization is the direct ownership of organizations (not financial market institutions) whose shares are traded on organized markets in the Russian Federation or on a foreign exchange (specify the name of the organization and the exchange: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_) or the financing of such organizations solely for investment purposes | | | | | | | | |
|  | the organization (not a financial market institution within the previous 5 years) is in the process of liquidation or reorganization in order to continue or restart its commercial activity, which does not relate to the activity of a financial market institution | | | | | | | | |
|  | non-profit organization, whose income is not subject to taxation or is exempt from taxation | | | | | | | | |
| 1. **INFORMATION ABOUT THE CONTROLLING PERSONS** | | | | | | | | | | | | |
|  | **Indicate whether one or more of the following persons, who directly or indirectly owns more than 10% of the charter capital of the organization, is a controlling person:**   * individuals who are U.S. tax residents[[8]](#footnote-9); * legal entities that are incorporated/established in the United States. | | | | | | | | | | | |
|  | **No, it is not included** | | | | | | **No, it is included**  Provide information about each controlling person and the document by which the person is recognized as a U.S. tax resident  *(for individuals – a copy of a US passport / Green card / a document confirming the place of birth in the U.S. / a visa to the U.S., for legal entities – a constituent document):*   1. Full name/Name in English (in accordance with official documents):   Address of actual residence/ Address of registration (incorporation):  SSN/ ITIN/ EIN[[9]](#footnote-10) number:   1. Full name/Name in English (in accordance with official documents):   Address of actual residence/ Address of registration (incorporation):  SSN/ ITIN/ EIN9 number: | | | | | |
|  | **Provide information on the persons directly or indirectly controlling the legal entity**, namely:   1. about an individual who ultimately, directly or indirectly (through third parties), owns (a majority interest of more than 25 percent in the capital) of the organization; or (in the absence of said individual(s)) 2. an individual who has the ability to control the actions of the organization:  * an individual(s) who manages the legal entity in other ways, such as personal contacts with the people in charge, or with those who participate in the capital; * individual(s) managing without ownership through participation in the financing of the organization; or by virtue of close family relationships; historically or cooperatively formed ties; either if the company has defaulted on certain debts (defaulted on certain payments); if it has used, benefited from, or profited from assets that are in the possession of the organization; or (in the absence of said person(s))  1. about an individual(s) who manages the organization at the expense of the position held in the organization:  * an individual(s) responsible for making strategic decisions that have a decisive impact on business development or on the overall direction of the organization; * an individual(s) exercising executive control over the day-to-day or regular operations of an organization using a senior management position: executive, chief financial officer, managing or executive director, or president; * an individual(s) with substantial authority over financial matters relating to the operation of the organization and over the day-to-day financial affairs of the organization.   *If there is more than one controlling person, complete the "Controlling Persons Information" section for each such controlling person.* | | | | | | | | | | | |
|  | **Name (in Russian)** | | | | |  | | | | | | |
| **Name (in English)** | | | | |  | | | | | | |
| **Nationality** | | | | |  | | | | | | |
| **Date of birth** | | | | |  | | | | | | |
| **Place of birth (country, city)** | | | | |  | | | | | | |
| **Address of actual residence (country, address)** | | | | |  | | | | | | |
| **Country of tax residency**  *(specify all countries in which the person is a tax resident, including Russia)*  Country  Country | | | | | **TIN (or analog) in the country of tax residency**  *(specify TIN or analog for each country of tax residency)*  TIN \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    Analog \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  TIN \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    Analog \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  If there is no TIN or equivalent, provide a written explanation for the reason. The Bank reserves the right not to accept the written explanation of the reason after checking its validity. | | | | | | |
| **Provide answers to the following questions if the controlling person is a tax resident of the state/territory with citizenship/residency programs listed on the OECD website, including[[10]](#footnote-11)** Antigua and Barbuda, Bahamas, Bahrain, Barbados, Cyprus, Dominica, Grenada, Malaysia, Malta, Saint Kitts and Nevis, Saint Lucia, Seychelles, Turks and Caicos Islands, UAE, Qatar, Vanuatu | | | | | Was the tax residency of the controlling person acquired under the "citizenship/residency in exchange for investment" program?  Yes  No  In which state/territory did the controlling person spend more than 90 days in the preceding year (including the Russian Federation, if applicable)?  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  In what state/territory did the controlling person pay tax on his/her personal income and file a return for the preceding year (including the Russian Federation, if applicable)?  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Where is the center of the controlling person's vital interests?  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
| **The person is not a tax resident in any country** | | | | | Yes, he/she is not a tax resident in any country  Not applicable | | | | | | |
| **Specify the type of control:** | | | | | | | | | | | |
|  | | | | |  | | Control over a legal entity through ownership | | | | |
|  | | Control over a legal entity on other grounds | | | | |
|  | | Control over a legal entity as a person in a senior management position | | | | |
| 1. **REPRESENTATIONS AND WARRANTIES** | | | | | | | | | | | | |
|  | I hereby certify that:  the information in this questionnaire is current, complete and accurate;  I shall be held responsible for providing incomplete and inaccurate information in accordance with applicable law;  if the controlling persons of the legal entity are tax residents of the United States, you hereby consent and do not object to the transfer by the Bank of the information provided, as well as other information, including financial information on accounts, to the US Tax Service and/or to a person acting as a tax agent, in accordance with the requirements of the US Law "On Taxation of Foreign Accounts" (FATCA), and also to the authorized bodies of the Russian Federation in accordance with the requirements of Federal Law No. 173-FZ dated 28.06.2014 "On the Specifics of Financial Transactions with Foreign Citizens and Legal Entities, on the Introduction and the Invalidation of Certain Provisions of Legislative Acts of the Russian Federation into/from the Code of Administrative Offences of the Russian Federation";  I am advised that if the U.S. territory or territory administered by the U.S. is the birthplace of the controlling person and you do not indicate that the controlling person is a U.S. tax resident, you must submit a copy of the Certificate of Loss of Nationality of the U.S. on Form DS 4083 to the Bureau of Consular Affairs of the United States Department of State within fifteen (15) working days from the date of this form;  I am advised that in case of refusal to provide the Bank with information about the tax residence and/or taxpayer identification number or its equivalent (including in relation to the controlling person) related to the implementation of measures under Chapter 20.1 of the Tax Code of the Russian Federation, as well as in case of incomplete information (in in particular, in case of failure to provide a taxpayer identification number or its equivalent, including in relation to a controlling person) or knowingly incorrect/ unreliable information, the Bank is entitled to refuse to conclude a new agreement; to refuse to perform transactions under an existing agreement; to unilaterally terminate existing agreements, in cases and in accordance with the procedure provided for by the Russian Federation laws.  I hereby undertake to:  provide to the Bank, upon first request, documents confirming or refuting the information specified in this questionnaire, including with respect to the tax resident status (including with respect to controlling persons), within 15 (fifteen) working days from the date of receipt of such request;  notify the Bank of any changes in any fact specified in this Questionnaire, including changes in the circumstances specified in this Questionnaire, including the composition of the controlling persons, and provide information and supporting documents to the Bank within 30 (thirty) days from the date of their change. | | | | | | | | | | | |

Client/Representative \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ / \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_/

Signature decryption

Stamp (if any) "\_\_\_\_" \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_

1. This Questionnaire is designed to meet the requirements of Section VII.1 of Part One of the Tax Code of the Russian Federation, enacted by Federal Law No. 340-FZ dated 27 November 2017, as well as the requirements of Federal Law No. 173-FZ dated 28 June 2014 and the US Foreign Account Tax Compliance Act (FATCA). [↑](#footnote-ref-2)
2. Central Bank of the Russian Federation, Pension Fund of the Russian Federation, Mandatory Medical Insurance Fund, Social Insurance Fund of the Russian Federation, International Financial Corporation, International Bank for Reconstruction and Development, Eurasian Development Bank, European Bank for Reconstruction and Development, Interstate Bank, International Investment Bank, International Economic Cooperation Bank, Multilateral Investment Guarantee Agency, Black Sea Trade and Development Bank, European Investment Bank, Northern Investment Bank [↑](#footnote-ref-3)
3. In accordance with Federal Law No. 340-FZ, Chapter 20.1 of the Tax Code of the Russian Federation, as well as the list of organizations that should be classified as financial market organizations, published on the website of the Federal Tax Service <https://340fzreport.nalog.ru/info/#startbody> [↑](#footnote-ref-4)
4. Each country/jurisdiction has its own rules for establishing tax residency. Information regarding the tax residency criteria of various countries/jurisdictions is available on the Organization for Economic Cooperation and Development (OECD) website at (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>). If you have any questions about determining your tax residency status, you can contact your tax advisor or your country's competent authority. The Bank does not provide assistance or advice on tax residency. [↑](#footnote-ref-5)
5. TIN – Tax Identification Number. Analog – a functional equivalent of TIN, which is used by the tax authorities in the relevant country of tax residency for the purposes of accounting tax liabilities, for example, ID number in the identity document, social security number (indicated in case of absence of TIN). [↑](#footnote-ref-6)
6. Specify the type of ID number you specified. It can be TIN (or other name of the taxpayer identification number used in the country of tax residency) or Analogue (such as the identification number on a passport or ID card, or the number on a social security card). Specify Analog in case you do not have TIN. [↑](#footnote-ref-7)
7. One or more financial market organizations or financial institutions perform in the course of their activities directly or indirectly in behalf of the legal entity:

   - transactions related simultaneously or separately to trade in highly liquid financial instruments (including checks, bills, certificates of deposit, derivative financial instruments), transactions in the foreign exchange market (forex market), trade in exchange-traded instruments, as well as instruments related to interest rates and indices, negotiable securities, or commodity futures trading; management of individual and collective investment portfolios; and other investment, administration, or management of financial assets or cash.

   - investing or trading in financial assets (independently or through intermediaries) from a legal entity, as well as the right to dispose of the assets of the legal entity in whole or in part. [↑](#footnote-ref-8)
8. The following individuals are considered to be U.S. tax residents:

   - individuals who are U.S. citizens;

   - individuals with permanent residency in the United States (Form I-551 (Green Card));

   - individuals who were born in the United States and have not formally renounced U.S. citizenship;

   - Individuals who have been in the United States for at least 31 days in the current calendar year and for at least 183 days in 3 years, including the current year and the two years immediately preceding it. Time of stay is calculated as follows: number of days in the United States during the year +1/3 of the number of days in the United States during the previous year + 1/6 of the number of days in the United States during the year before. Teachers, students, and interns temporarily present in the United States on F, J, M, or Q visas are not recognized as U.S. residents. [↑](#footnote-ref-9)
9. SSN – Social Security Number issued to U.S. citizens and residents (specify in case of absence of TIN), ITIN – U.S. Individual Taxpayer Identification Number (specify in case of absence of SSN), EIN – Employer Identification Number. [↑](#footnote-ref-10)
10. <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/residence-citizenship-by-investment/#faqs> [↑](#footnote-ref-11)