Tax Residency Self-Certification and Politically Exposed Persons Declarations

Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA) Requirements

As part of our regulatory obligations, Mallow Credit Union Ltd is required to collect a tax residency self certification and maintain accurate information regarding the tax residency status of all our members and, where required, report specific account information to the relevant tax authorities. These requirements arise from international tax transparency regulations, specifically the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA). The objective is to support international efforts to prevent tax evasion and to ensure appropriate tax reporting across jurisdictions.

To comply with these regulations, we kindly ask you to complete the following Tax Residency Self Certification Questionnaire. The information you provide will allow us to correctly identify your tax residency and, where applicable, fulfil our reporting obligations.

NB:

This request is a standard regulatory requirement for all members/clients.

The information you provide will be handled securely and confidentially.

Completing the form does not necessarily mean any information will be reportable; it simply enables us to determine this accurately.

1. Member Details

Please provide your full name: _____

Date of birth (DD/MM/YYYY): _____

Birth Country: _____

Residential Address: _____

_____

Contact Email: _____ Phone: _____

Country of Citizenship: _____

2. Tax Residency Information

Country of Tax Residence: _____

Tax Identification Number (**TIN**) if residing outside the Republic of Ireland:

_____

Reason if no TIN is provided:

☐ The country does not issue TINs

☐ I am unable to obtain a TIN (please provide explanation below):

_____

Are you a Tax Resident in any other country outside the Republic of Ireland? If Yes, please provide the name of any other country and TIN for each country and reason if no TIN is provided:

_____
_____
_____

3. FATCA Status for members with any U.S. connection

Indicators of potential U.S. tax residency include:
- U.S. place of birth
- Holding a U.S. passport
- U.S. correspondence or residential address
- Standing instructions to transfer funds to a U.S. account

Please tick below as relevant:

☐ **I confirm that I am NOT a U.S. citizen or U.S. tax resident.**

☐ **I confirm that I AM a U.S. citizen and/or U.S. tax resident**
(If yes, please provide your U.S. TIN): _____

4. Politically Exposed Person (PEP) and/or Relative or Close Associate)

A PEP is defined as an individual who is, or has at any time in the preceding 12 months, been entrusted with a prominent public function and includes following roles:

- a head of state, head of government, government minister or deputy or assistant government minister
- a member of a parliament
- a member of the governing body of a political party
- a member of a supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal

- a member of a court of auditors or of the board of a central bank
- an ambassador, chargé d'affairs or high-ranking officer in the armed forces
- a director, deputy director or member of the board of, or person performing the equivalent function in relation to, an international organisation
- a member of the administrative, management or supervisory body of a state-owned enterprise.

The definition of a PEP is also extended to include Relative or Close Associate (RCA) of a PEP. Family members include spouses, partners, parents, siblings, children, and any partner or spouse of the child(ren). Close associates include individuals who have joint beneficial ownership of a legal entity with a PEP, those with sole beneficial ownership of a legal entity established for the PEP's actual benefit, and individuals who are publicly known to have a close personal or professional relationship with the PEP.

Are you a **Politically Exposed Person (PEP)** or a **Relative or Close Associate (RCA)** of a Politically Exposed Person (PEP)? If yes, please provide further details below.

☐ **Yes** ☐ **No**

Further details: _____
_____
_____

5. Declaration and Signature

I declare that the information provided above is, to the best of my knowledge and belief, **true, accurate, and complete**.

I agree to notify you **within 30 days** if any information I have provided changes and to provide an updated self-certification where required.

Signature: _____ **Date:** _____

Name (print): _____

Privacy Notice

The information collected through this form is required to comply with CRS/FATCA reporting obligations. Where legally required, relevant tax authorities may receive information relating to your tax residency. Your information will be processed and retained securely in accordance with applicable data protection laws and Mallow Credit Union Ltd Privacy Notice which is available on our website at www.mallowcu.ie/privacy-centre and in any of our offices.