

Instructions

- 1. Complete the form with the company's official name, business ID and address information.
- 2. Complete the company's tax residency information into Part 1 of the form. If the company is also tax resident in a country other than Finland, complete such Tax Identification Number (TIN) of the country in question into the form.
- 3. Part 2 of the form concern's the classification of the company from the point of view of the exchange of taxation information (FATCA/CRS). Each company must always choose the correct taxation status classification (one of three alternatives) for itself.

The main rules are as follows:

- o A financial institution holds or invests its clients' assets
- More than half of the revenues of an active non-financial entity consists of business operations that are not investment operations or income from the sale of investment assets
- More than half of the revenues of a passive non-financial entity consists of business operations that are income from the investment of the company's own assets or capital gains from the sale of assets
- 4. If the company is a passive non-financial entity, complete required information about the company's controlling persons/beneficial owners into Part 3.
- 5. Used terms and definitions can be found at the end of the form.

Additional information on the determination of the liability to pay taxes can be received from your taxation expert or from the Tax Administration, www.vero.fi, or from the tax authorities of your country of taxation.