



## FATCA Foreign Account Tax Compliance

On 21 January 2015 we analyzed the status of Bank Spółdzielczy w Nowym Dworze Mazowieckim in the light of the Agreement between the Government of the United States of America and the Government of the Republic of Poland to Improve International Tax Compliance and to Implement FATCA.

Based on the documents and information we were provided with we assess that

## Bank Spółdzielczy w Nowym Dworze Mazowieckim

satisfies the requirements to be acknowledged as

## A local bank

As defined in the Agreement (Annex II, subparagraph III.B), for the purpose of FATCA.

Warsaw, 26 January 2015

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An in-depth analysis and material additional information are attached in a separate document.