

German Banks' reporting obligations (about US persons)	US Banks' reporting obligations (about German persons)
<p>(1) the name, address, and U.S. TIN of each Specified U.S. Person that is an Account Holder of such account and, in the case of a Non-U.S. Entity that, after application of the due diligence procedures set forth in Annex I, is identified as having one or more Controlling Persons that is a Specified U.S. Person, the name, address, and U.S. TIN (if any) of such entity and each such Specified U.S. Person;</p> <p>(2) the account number (or functional equivalent in the absence of an account number);</p> <p>(3) the name and identifying number of the Reporting German Financial Institution;</p> <p>(4) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year, immediately before closure;</p> <p>(5) in the case of any Custodial Account: (A) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and (B) the total gross proceeds from the sale or redemption of property paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting German Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;</p> <p>(6) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and</p>	<p>(1) the name, address, and German TIN of any person that is a resident of the Federal Republic of Germany and is an Account Holder of the account;</p> <p>(2) the account number (or the functional equivalent in the absence of an account number);</p> <p>(3) the name and identifying number of the Reporting U.S. Financial Institution;</p> <p>(5) the gross amount of U.S. source dividends paid or credited to the account; and</p> <p>(4) the gross amount of interest paid on a Depository Account;</p>

<p>(7) in the case of any account not described in subparagraph (5) or (6) of this paragraph, the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting German Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.</p>	<p>(6) the gross amount of other U.S. source income paid or credited to the account, to the extent subject to reporting under chapter 3 or 61 of subtitle A of the U.S. Internal Revenue Code.</p>
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