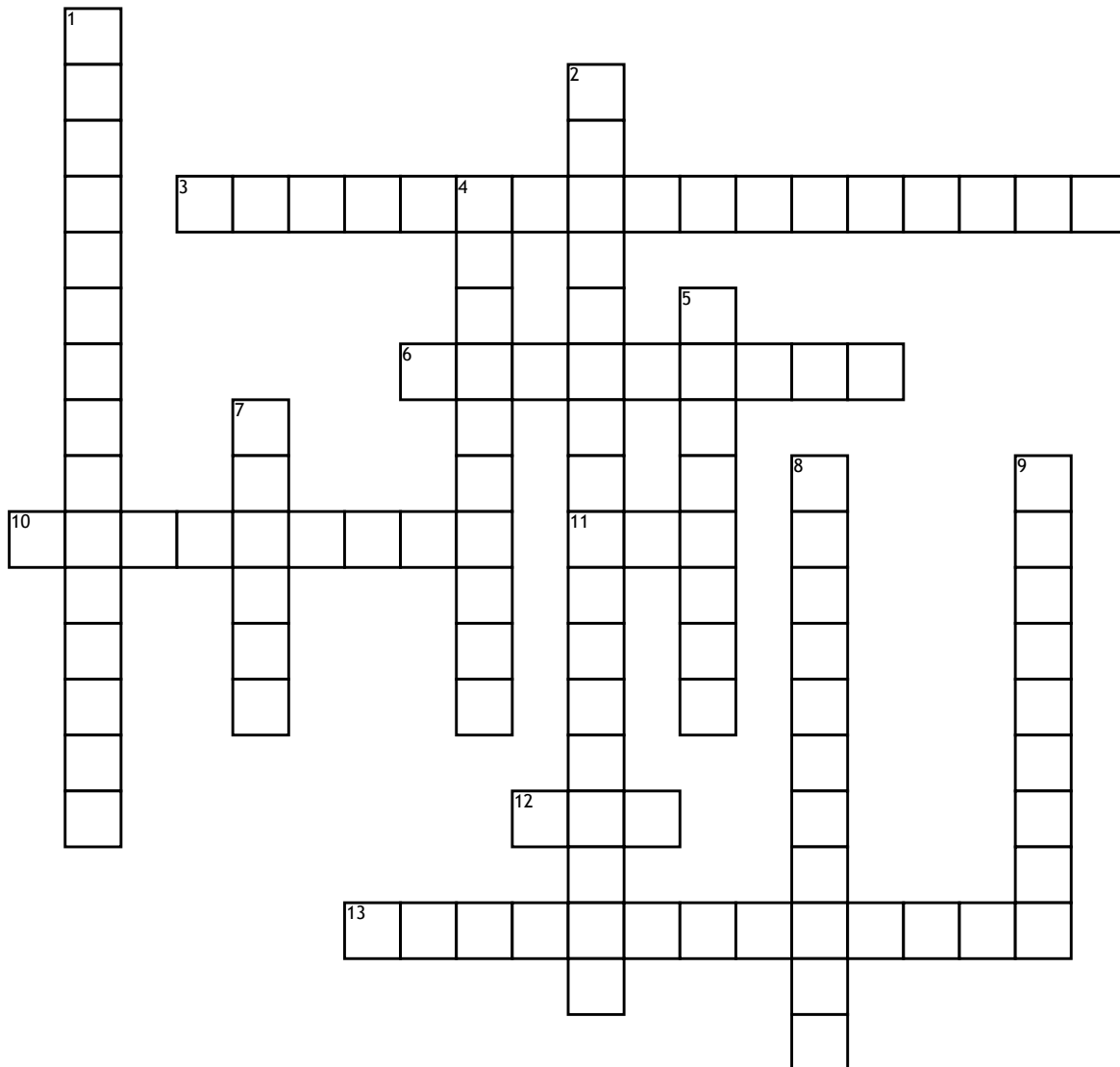


# common Reporting Standards



## Across

3. currency in which financial statements are presented.

6. Spoken or written account of something one has observed, heard, done or investigated.

10. Fines.

11. Local tax authority.

12. Similar to FATCA.

13. Submitting tax payments, producing and submitting information to tax authorities.

## Down

1. Business with an obligation to prepare external financial reports.

2. Natural Person who exercises control over the entity.

4. illegal act or practice of failing to pay taxes which are owed.

5. Level of quality or attainment.

7. A course or principle of action adopted or proposed.

8. Laws.

9. Global.