

## U.S. Tax Status Declaration and Confirmation of Residence for Tax Purposes (individual/natural person)

Account/Custody Account

Account Holder

The Swiss legislation implementing the OECD Common Reporting Standard (CRS), including the Swiss Federal Act on the International Automatic Exchange of Information in Tax Matters (Swiss AEI Act), and the AEI Agreements between Switzerland and its partner jurisdictions require Bank Vontobel AG (hereinafter "the Bank") to collect information relating to an Account Holder's residence for tax purposes. Further, the regulations applicable under United States (U.S.) tax law relating to withholding as well as the Agreement between Switzerland and the United States of America for Cooperation to Facilitate the Implementation of FATCA require the Bank to determine whether the accounts related with the banking relationship above are U.S. or non-U.S. accounts for U.S. tax purposes.

In accordance with the above mentioned regulations, the undersigned Account Holder hereby declares and confirms the below certifications to the Bank.

Key terms are defined in the Glossary. Neither this document nor any related written or oral explanations constitute tax advice. The Bank recommends contacting a qualified tax advisor or the relevant tax authorities, if required.

Please note that this self-certification-statement must also be provided for Account Holders that are tax resident in a jurisdiction that has not (or not yet) entered into an AEI Agreement with Switzerland.

In the case of joint accounts, please complete a separate form for each Account Holder.

### 1. Identification of Account Holder

Last Name

First Name(s)

Residence Address: Please do not use any  
P.O. box or in-care of address  
Street, house or building no. etc.

Town/city, state or province

Postal code

Country

Nationality(ies)/Citizenship(s)

Date of birth (dd-mm-yyyy)

**2. Declaration of “Non-U.S. person” or “U.S. person”**

The Account Holder herewith confirms the following to the Bank (please tick the appropriate boxes):

	Yes	No
<b>a) Are you a U.S. citizen?</b> (If you hold multiple citizenships, tick “Yes” if one of them is U.S.)	<input type="checkbox"/>	<input type="checkbox"/>
aa) Were you born in the U.S. (or a U.S. territory)?	<input type="checkbox"/>	<input type="checkbox"/>
<b>b) Are you a resident of the U.S. for tax purposes because</b>		
ba) You are in possession of a U.S. green card (irrespective of expiry date)?	<input type="checkbox"/>	<input type="checkbox"/>
bb) You meet the substantial presence test? <i>If you meet the substantial presence test, but you left the U.S. during the current calendar year, is your residence still temporarily or permanently in the U.S.?</i> <sup>1</sup>	<input type="checkbox"/>	<input type="checkbox"/>
bc) Of any other reason?	<input type="checkbox"/>	<input type="checkbox"/>
Please indicate the reason:		

I HEREBY CERTIFY THAT:

I AM NOT A U.S. PERSON FOR U.S. TAX PURPOSES.

I AM A U.S. PERSON FOR U.S. TAX PURPOSES AND WILL PROVIDE A IRS FORM W-9..

**3. Country(ies)/Jurisdiction(s) of Residence for Tax Purposes and related Taxpayer Identification Numbers or functional equivalents (TINs)**

Please complete the following table indicating:

- All countries/jurisdictions where you are resident for tax purposes (other than the U.S.), and
- Your TIN for each country/jurisdiction indicated

Each Account Holder that is tax resident in a jurisdiction that has entered into an AEI Agreement with Switzerland (so-called Reportable Jurisdictions) , shall be reported to the Swiss Federal Tax Administration in accordance with the provisions of the AEI Act, which will exchange the

information with the relevant Reportable Jurisdiction based on the AEI Agreement concluded between Switzerland and that jurisdiction. If the Account Holder has a residence for tax purposes in more than one Reportable Jurisdiction, the information required by the AEI is exchanged with the tax authorities of each such jurisdiction.

Each country/jurisdiction has its own rules for defining tax residence and countries/jurisdictions provided information on how to determine whether an individual is resident for tax purposes in the jurisdiction for inclusion on the OECD AEI Portal. Please find the corresponding internet link on our Website: [www.vontobel.com/AEI](http://www.vontobel.com/AEI).

Country(ies) of residence for tax purposes <sup>3</sup>	Taxpayer Identification Number TIN	If no TIN available enter reason A, B, C, D or E
1. ....	.....	.....
2. ....	.....	.....
3. ....	.....	.....

<sup>1</sup> If the answer is “No”, a current certificate of residence issued by an authorized government body (for example, a government or agency thereof, or a municipality) of the country in which the Account Holder claims to be a resident or an IRS Form W-8BEN is required.

<sup>2</sup> For a list of AEI contracting countries with Switzerland please find a link on our internet site: [www.vontobel.com/AEI](http://www.vontobel.com/AEI).

<sup>3</sup> If the Account Holder is resident for tax purposes in more than three countries/jurisdictions, please use a separate sheet.

If you are unable to provide a TIN for a specific country/jurisdiction of residence for tax purposes, please include the appropriate reason **A, B, C, D or E in the right column of the table above:**

**Reason A:** My country/jurisdiction of residence for tax purposes does not assign TINs to its residents.

**Reason B:** I am a new resident and my TIN is not issued yet (please note that the TIN must be submitted within 90 days).

**Reason C:** Despite the country/jurisdiction of residence for tax purposes generally issuing TINs, I am not required to obtain a TIN. Please specify the reason why you are not required to obtain a TIN:

**Reason D:** The country/jurisdiction of residence for tax purposes stated above is Switzerland.

**Reason E:** I am otherwise unable to provide a TIN. Please specify the reason:

BY SIGNING THIS FORM I CERTIFY THAT I AM RESIDENT FOR TAX PURPOSES ONLY IN THE COUNTRY(IES)/JURISDICTION(S) LISTED ABOVE.

**4. Change in Circumstances**

For the duration of the contractual relationship with the Bank, I hereby confirm that I undertake to notify the Bank within 30 days on my own initiative, if the status for U.S. tax purposes and/or the tax residence of the Account Holder identified with this form changes. If any certification made on this form becomes incorrect, I agree that I will submit a new form and/or further necessary forms and documentation within 90 days after such change in circumstances.

In case of any change in circumstances, I further affirm that I am aware that the above mentioned relationship with the Bank may be terminated, if I fail to comply with my obligation to submit the relevant documentation required to determine whether the account is a U.S. or non-U.S. account for U.S. tax purposes and/or my country(ies)/jurisdiction(s) of residence for tax purposes.

**5. Declaration and Signature**

By signing this form below, I declare that all statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

I am aware that based on Article 35 of the Swiss AEI Act, wilfully providing incorrect information on a self-certification, not notifying the Bank about any change in circumstances or providing incorrect information about any change in circumstances is subject to penalty.

Place/Date

Signature of Account Holder

.....

.....

Completed by Bank: .....

Plausibility checked

Name RM: \_\_\_\_\_

Signature RM: \_\_\_\_\_

**6. Waiver / Authorization to disclose client and account data to the Internal Revenue Service**

To be completed only if the Account Holder is a U.S. person.

- 1. The Account Holder acknowledges that the Bank is and will remain subject to various U.S. tax regulations and agreements, e.g. the U.S. Foreign Account Tax Compliance Act ("FATCA") and the Qualified Intermediary Agreement ("QI") concluded with the U.S. Internal Revenue Service ("IRS"). Such U.S. regulations and agreements may require the bank to provide certain information to the IRS.
- 2. The Account Holder hereby authorizes the Bank to report to the IRS, e.g. on Form 8966 "FATCA Report", all information concerning the banking relationship, including, but not limited to, the name and address of the Account Holder and the beneficial owner, the tax identification number of the Account Holder or beneficial owner, copies of any IRS forms, including Form W-9 "Request for Taxpayer Identification Number and Certification" on file and/or any data contained in such forms, account statements, the amount of assets held in aggregate at the Bank, revenues and income received on any account with the Bank and any other information regarding the banking relationship which may be requested by the IRS.
- 3. The Account Holder explicitly waives any protection or right under Swiss bank-client confidentiality and other

Swiss data protection laws to the extent necessary for the reporting of any data to the IRS as outlined in paragraph 2 above.

- 4. The Account Holder acknowledges and accepts that any data that the Bank discloses to the IRS will be subject to the laws of the U.S. and will no longer be subject to Swiss laws. U.S. laws and regulations may follow different principles of bank-client confidentiality and/or data protection than Swiss laws.
- 5. This authorization will not expire unless explicitly revoked by the Account Holder in writing.<sup>1</sup> The Account Holder accepts that this authorization is a prerequisite for establishing and maintaining the banking relationship. If a Account Holder revokes this authorization at any later point in time, the banking relationship will automatically cease.
- 6. All data disclosed to the IRS is disclosed irrevocably and will remain in the control of the U.S. even after a revocation of this authorization and/or the termination of the banking relationship.
- 7. **The present authorization is subject to substantive Swiss law only. The sole place of jurisdiction for any disputes arising from or related to this authorization is Zurich. In addition, this authorization is subject to the general terms and conditions of the Bank which cover the banking relationship.**

Place/Date .....

Signature<sup>2</sup> .....

.....

.....

<sup>1</sup> The authorization for the current year is irrevocable. The authorization is then automatically renewed for the following calendar year unless it was revoked by the end of January of the calendar year in question.

<sup>2</sup> Each contracting partner of a joint account is required to fill in and sign a form.

## 7. Glossary

### **Account Holder (FATCA and AEI/CRS)**

The term *Account Holder* means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of FATCA and AEI/CRS, and such other person is treated as holding the account. In the case of a banking relationship of a trust, the trust is the Account Holder for AEI/CRS purposes and not the trustee.

### **Any other reason (for being a resident of the U.S. for U.S. tax purposes) (FATCA only)**

*Other reasons* for being treated as a U.S. resident for U.S. tax purposes are e.g. dual residence, being a non-U.S. spouse filing jointly a U.S. tax return with a U.S. spouse or relinquishing U.S. citizenship or long-term permanent residence in the U.S. **Please note** that owning real estate in the U.S. or equity and debt interest in U.S. entities (e.g. in a U.S. partnership) does not by itself result in being a resident of the U.S.

### **Country/jurisdiction of residence for tax purposes (AEI/CRS only)**

Generally, an individual is resident for tax purposes in a country/jurisdiction if, under the laws of that country/jurisdiction (including tax conventions), he/she pays or should be paying tax therein by reason of his/her domicile, residence, or any other criterion of a similar nature (i.e. full tax liability), and not only from sources in that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. For further information please see the respective country information on our Website [www.vontobel.com/AEI](http://www.vontobel.com/AEI).

### **Reportable Account (AEI/CRS only)**

The term *Reportable Account* means an account held by one or more Reportable Persons or by a Passive NFE (or a Professionally Managed Investment Entity in a Non-Participating Jurisdiction) with one or more Controlling Persons that is a Reportable Person, provided it has been identified as such pursuant to the applicable AEI/CRS due diligence procedures.

### **Reportable Person (AEI/CRS only)**

The term *Reportable Person* means a person that is resident for tax purposes in a Reportable Jurisdiction under the tax laws of such jurisdiction other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation

that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.

### **Reportable Jurisdiction (AEI/CRS only)**

The term *Reportable Jurisdiction* means a country/jurisdiction (i) with which Switzerland has an agreement in place pursuant to which Switzerland is obliged to provide the information about the residents of that country/jurisdiction and their accounts, and (ii) which is identified in the following list: [www.vontobel.com/AEI](http://www.vontobel.com/AEI).

### **Substantial presence test (FATCA only)**

To meet the *substantial presence* test, an individual must have been physically present in the U.S. on at least:

- 31 days during the current year, and
- 183 days during the 3 year period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count:
  - All of the days you were present in the current year, and
  - One-third of the days you were present in the first year before the current year, and
  - One-sixth of the days you were present in the second year before the current year.

### **TIN (FATCA and AEI/CRS)**

The term TIN means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found on the OECD AEI Portal. Please find the corresponding internet link on our Website: [www.vontobel.com/AEI](http://www.vontobel.com/AEI).

### **U.S. Green Card (FATCA only)**

A *U.S. Green Card* means a U.S. alien registration card as a lawful permanent resident issued by the U.S. Citizenship and Immigration Service (USCIS). An individual who, at any time during the calendar year, has been admitted to the U.S. as a lawful permanent resident is a resident alien for that year. An individual ceases to be a lawful permanent resident if the status was revoked or determined to have been abandoned.

### **U.S. territory (FATCA only)**

The term *U.S. territory* includes amongst others, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands.