

U.S. Tax Status Declaration and Confirmation of Residence for Tax Purposes (Controlling Person)

Account/Custody Account

Account Holder (Entity)

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 a Controlling Person'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.

Information about Controlling Persons is only required if the Account Holder (entity) is:

- A Passive NFFE under FATCA, or
- A Passive NFE under AEI, or

- A Professionally Managed Investment Entity in a Non-Participating Jurisdiction for AEI/CRS purposes.

Please provide below the requested information on the individual/natural person which qualifies as a Controlling Person according to FATCA, AEI and/or the respective AEI Agreement. Please note that this self-certification statement must also be provided for Controlling Persons that are tax resident in a jurisdiction that has not (or not yet) entered into an AEI Agreement with Switzerland.

Please complete a separate form for each Controlling Person.

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.

1. Identification of Account Holder (Entity)

Name of the Entity:

The Account Holder (entity) submitted the appropriate/relevant forms to declare its status to the Bank. The certification at hand is only intending to determine the U.S. Tax Status and the country(ies)/jurisdiction(s) of residence for tax purposes of each of its Controlling Persons.

2. Identification of Controlling Person (individual/natural person)

Last Name

First Name(s)

Residence Address¹

Street, house or building no. etc.

Town/city, state or province

Postal Code

Country

Nationality(ies)/Citizenship(s)

Date of Birth (dd-mm-yyyy)

¹ Please do not use any P.O. box or in-care-of address.

3. U.S. Tax Status Declaration of Controlling Person (individual/natural person)

Please tick the appropriate boxes with regard to the Controlling Person of the above-mentioned Account Holder (entity):

	Yes	No
a) Is the Controlling Person a U.S. citizen? (If the Controlling Person holds multiple citizenships, tick "Yes" if one of them is U.S.)	<input type="checkbox"/>	<input type="checkbox"/>
aa) Is the Controlling Person born in the U.S. (or a U.S. territory)?	<input type="checkbox"/>	<input type="checkbox"/>
b) Is the Controlling Person a resident of the U.S. for tax purposes because		
ba) he/she is in possession of a U.S. green card (irrespective of expiry date)?	<input type="checkbox"/>	<input type="checkbox"/>
bb) he/she meets the substantial presence test?	<input type="checkbox"/>	<input type="checkbox"/>
<i>If he/she meets the substantial presence test, but he/she left the U.S. during the current calendar year, is the residence of the Controlling Person still temporarily or permanently in the U.S.?²</i>	<input type="checkbox"/>	<input type="checkbox"/>
bc) of any other reason?	<input type="checkbox"/>	<input type="checkbox"/>

Please indicate the reason:
.....

² 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 Controlling Person claims to be a resident or an IRS Form W-8BEN is required.

I HEREBY CERTIFY THAT:

THE CONTROLLING PERSON IDENTIFIED ON THIS FORM IS NOT A U.S. PERSON FOR U.S. TAX PURPOSES

THE CONTROLLING PERSON IDENTIFIED ON THIS FORM IS A U.S. PERSON FOR U.S. TAX PURPOSES AND WILL PROVIDE A IRS FORM W-9

4. 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 the Controlling Person is resident for tax purposes (other than the U.S.), and
- The Controlling Person's TIN for each country/jurisdiction indicated.

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

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

If the Controlling Person is 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: The Controlling Person's country/jurisdiction of residence for tax purposes does not assign TINs to its residents.

Reason B: The Controlling Person is a new resident and his/her 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, the Controlling Person is not required to obtain a TIN. Please specify the reason why he/she is not required to obtain a TIN:

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

Reason E: The Controlling Person is otherwise unable to provide a TIN. Please specify the reason:

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

5.Type of Controlling Person

Please tick the appropriate boxes to indicate the type of Controlling Person.

- 1) Controlling Person of a legal person – control by ownership
- 2) Controlling Person of a legal person – control by other means
- 3) Controlling Person of a legal person – senior managing official
- 4) Controlling Person of a trust – settlor
- 5) Controlling Person of a trust – trustee
- 6) Controlling Person of a trust – protector
- 7) Controlling Person of a trust – beneficiary
- 8) Controlling Person of a trust – other
- 9) Controlling Person of a legal arrangement (non-trust)⁴ – settlor-equivalent
- 10) Controlling Person of a legal arrangement (non-trust)⁴ – trustee-equivalent

- 11) Controlling Person of a legal arrangement (non-trust)⁴ – protector-equivalent
- 12) Controlling Person of a legal arrangement (non-trust)⁴ – beneficiary-equivalent
- 13) Controlling Person of a legal arrangement (non-trust)⁴ – other-equivalent

³ If the Controlling Person is resident for tax purposes in more than three countries/jurisdictions, please use a separate sheet.

⁴ Other legal arrangements that are not trusts include, for example, a foundation or fideicomiso.

6. 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 Controlling Person's status for U.S. tax purposes and/or his/her country(ies)/jurisdiction(s) of residence for tax purposes 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 one of the Controlling Persons fails to comply with the 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 his/her country(ies)/jurisdiction(s) of residence for tax purposes.

7. 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.

If you are not the Controlling Person identified in the relevant part of this form but you file this form as an authorized signatory of the Account Holder, by signing this form you hereby confirm that the Controlling Person identified in this form has been informed about the content of this form and the Bank's obligation to exchange information with the relevant tax authorities as explained in this form and agrees with the content of this form.

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

Completed by Bank: _____

Plausibility checked

Name RM:

Signature RM:

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

To be completed only if the Controlling Person is a U.S. Person.

- 1. The Contracting Partner 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 Contracting Partner 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 Contracting Partner and the beneficial owner/controlling person, the tax identification number of the Contracting Partner or beneficial owner/controlling person, 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 Contracting Partner 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 Contracting Partner 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.¹ The Contracting Partner accepts that this authorization is a prerequisite for establishing and maintaining the banking relationship. If a Contracting Partner 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

¹ 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.

9. Glossary

Account Holder (FATCA and AEI)

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, 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 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.

Controlling Persons (FATCA and AEI)

The term *Controlling Persons* means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term Controlling Persons must be interpreted in a manner consistent with the Swiss implementation of the Financial Action Task Force Recommendations, i.e. for banking relationships in Switzerland the Agreement on the Swiss banks' code of conduct with regard to the exercise of due diligence (CDB).

Country/jurisdiction of residence for tax purposes (AEI 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.

Participating Jurisdiction (AEI only)

The term *Participating Jurisdiction* means a jurisdiction (i) with which Switzerland has an agreement in place pursuant to which such other jurisdiction will provide information about Swiss residents and their accounts, and

(ii) which is identified in the following list:
www.vontobel.com/AEI.

Passive NFE (FATCA and AEI)

The term Passive NFE means any NFE that is not an Active NFE. Additionally, an Account Holder PMIE located in a Non-Participating Jurisdiction from the perspective of Switzerland is also treated as a Passive NFE Account Holder for purposes of AEI/CRS.

Reportable Account (AEI 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 due diligence procedures.

Reportable Person (AEI 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 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.

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)

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.

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.

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.