# Vontobel

#### 1/2 11.10.2017 / 12:56

## FFI Owner Reporting Statement for owner-documented FFIs

#### Account/Custody Account

#### Name of the Entity

### FFI owner reporting statement for owner-documented FFIs

(According to US Treasury Regulations §1.1471-3(d)(6))

This FFI owner reporting statement becomes an integral part of the account holder documentation.

#### 1. Documentation requirements for ownerdocumented FFIs

The account holder must provide the following documents to Bank Vontobel AG (hereinafter "the Bank") (in addition to this statement):

- IRS Form W-8BEN-E, W-8IMY or a Form 451 "US Tax Status Declaration - Entities" for the account holder, establishing its eligibility for owner-documented FFI treatment; and
- IRS Forms W-8BEN (or admitted documentary evidencei) for each owner and debt holder of the account holder that is not a specified US person (see section 3).
- IRS Form W-9 for each owner and debt holder of the account holder that is a specified US person (see section 3) and a Form 459 "Waiver / Authorization to disclose client and account data to the Internal Revenue Service" for the account holder.

#### 2. Designated withholding agent agreement

The Bank agrees to act as a designated withholding agent and to treat the account holder as an owner-documented FFI (as described under US Treasury Regulations 1.1471-5(f)(3)) provided that all the requirements for such treatment are satisfied.

its obligations as designated withholding agent (which includes the documents mentioned in section 1).

#### Place/Date

Further, the account holder confirms that it will inform the Bank of any changes to this statement and any other piece of documentation provided to the Bank to meet its obligations as designated withholding agent within 30 days. This includes any modification to the owner and debt holder structure (e.g. new entry, succession or retirement) as well as any change regarding the owner and debt holder information in section 1 (e.g. change of chapter 4 (FATCA) status or residence). The account holder agrees to provide to the Bank or update the documentation, as required, following such change in circumstances.

#### 3. Owner<sup>ii</sup> and debt holder<sup>iii</sup> information

The account holder confirms to the Bank the following:

□ There are no owners or debt holders relevant for purposes of this FFI owner reporting statement other than the persons listed on Form A, Form K, Form S or Form T (as applicable) that has been collected according to the Agreement on the Swiss banks' code of conduct with regard to the exercise of due diligence.

□ There are owners or debt holders relevant for purposes of this FFI owner reporting statement that are not listed on Form A, Form K, Form S or Form T (as applicable) that has been collected according to the Agreement on the Swiss banks' code of conduct with regard to the exercise of due diligence. All these owners and debt holders are listed separately in the Annex.

The account holder confirms that the aforesaid statements as well as the information in the Annex are to its best knowledge correct and exhaustive.

Signature

#### Annex: Detailed information on additional owners and debt holders

No. of owner or debt holder:	-1-	
Name of owner or debt holder:		
Permanent residence address:		
(Street, city, country)		
Taxpayer identification number (if any):		
Type of documentation provided:		
(Form W-8BEN / Form 428 / Documentary Evid	dence or Form W-9 and Waiver)	
Chapter 4 (FATCA) status:	Foreign individual	Specified US person
No. of owner or debt holder:	- 2 -	
Name of owner or debt holder:		
Permanent residence address:		
(Street, city, country)		
<b>-</b>		
Taxpayer identification number (if any):		
Type of documentation provided:		
(Form W-8BEN / Form 428 / Documentary Evid	dence or Form W-9 and Waiver)	
Chapter 4 (FATCA) status:	Foreign individual	□ Specified US person

- i. For accounts held in Switzerland, documentary evidence means any of the following documents supporting the individual's claim of foreign (non-US) status provided that such document contains a permanent residence address for the individual or indicates the country in which the individual is a resident or citizen: certificate of residence, passport, national identity card, residency permit for a non-citizen which establishes the individual's non-US status.
- ii. For the purpose of the FFI owner reporting statement, the term **owner** means any foreign (non-US) individual or specified US person that owns a direct or indirect equity interest in the account holder.

With respect to corporations and partnerships the term owner includes any person owning stock or capital/profits interest, respectively.

In the case of a trust, the following persons are treated as owners:

- The settlor/grantor (only if the trust is treated as a grantor trust under US tax principles);
- Every beneficiary who is entitled to a mandatory distribution from the trust; and
- Every beneficiary that owns a discretionary interest in the trust and receives a distribution during the calendar year

The term indirect equity interest means an equity interest that is held through a chain of ownership. In these cases, it must be looked through all entities other than specified US persons and the person(s) ultimately owning the account holder is(are) considered the owner(s) for this purpose.

iii. For the purpose of the FFI owner reporting statement, the term **debt holder** means any foreign (non-US) individual or specified US person that owns a direct or indirect debt interest in the account holder in excess of USD 50,000.
In general, a person is considered to own a direct debt interest in the account holder if such person has a debt instrument, e.g. a loan, in place with the

In general, a person is considered to own a direct debt interest in the account holder if such person has a debt instrument, e.g. a loan, in place with the account holder.

An indirect debt interest means:

- any debt interests in any entity that directly or indirectly owns the account holder or
- any direct or indirect equity interest in a debt holder of the account holder

However, all debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or US persons other than specified US persons are disregarded.