



Banking relationship : _____

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

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 Banque Privée Espírito Santo SA en liquidation (hereinafter “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. Further, 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 AEOI Act)*, and the AEOI Agreements between Switzerland and its partner jurisdictions require the Bank to collect information relating to an Account Holder’s residence for 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.

Part 1 - Identification of Account Holder (for joint accounts, a separate form must be completed for each Account Holder)¹

In general, the contracting party of a banking relationship is treated as the Account Holder for FATCA and AEOI/CRS purposes. However, there are exceptions regarding certain intermediaries as well as concerning trusts.

Last Name _____ First name _____

Residence address (street, house or building no. etc.) **Please do not use any P.O. box or in-care-of address**

Town/city, state or province _____ Postal code _____ Country _____

U.S. tax identification number (SSN or ITIN), if needed

Date of birth (DD-MM-YYYY)

Part 2 - U.S. Tax Status Declaration of Account Holder

Please tick the appropriate boxes with regard to your above-mentioned account with the Bank:

a) Are you a U.S citizen ? Yes No

(If you hold multiple citizenship, tick « Yes » if one of them is U.S.)

aa) Were you born in the U.S. (or a U.S. territory)? Yes No

b) Are you a resident of the U.S. for U.S. tax purposes because

ba) you are in possession of a U.S. Green Card (irrespective of expiry date)? Yes No

bb) you meet the substantial presence test? Yes No

If you meet the substantial presence test, but you left the U.S. during this calendar year, is your residence still temporarily or permanently in the U.S.?² Yes No

¹ The singular form includes the plural, and all masculine terms referring to persons refer to both genders.

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 Account Holder claims to be a resident or an IRS Form W-8BEN is required.



bc) of any other reason?

Yes No

Please state the reason: _____

<p>I HEREBY CERTIFY THAT :</p> <p><input type="checkbox"/> I AM NOT A U.S. PERSON FOR U.S. TAX PURPOSES</p> <p><input type="checkbox"/> I AM A U.S. PERSON FOR U.S. TAX PURPOSES AND WILL PROVIDE AN IRS FORM W-9</p>
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Part 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 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 AEOI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

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

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, E or F 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.

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

Reason E : The country/jurisdiction of residence for tax purposes stated above is not a Reportable Jurisdiction. A list of all Reportable Jurisdictions can be found on <https://www.sif.admin.ch/sif/fr/home/themen/internationale-steuerpolitik/automatischer-informationsaustausch.html>.

Reason F : I am otherwise unable to provide a TIN. Please specify the reason below:

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

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



Part 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 my status for U.S. tax purposes and/or my 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 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.

Part 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 AEOI 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 (DD-MM-YYYY)

Signature of the Account Holder



Part 6 - Glossary

Account Holder (FATCA and AEOI/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 AEOI/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 AEOI/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 residency, 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 residency 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 (AEOI/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.

Reportable Account (AEOI/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 AEOI/CRS due diligence procedures.

Reportable Person (AEOI/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 (AEOI/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 (Reportable Accounts), and (ii) which is identified in the following list: <https://www.sif.admin.ch/sif/de/home/themen/internationale-steuerpolitik/automatischer-informationsaustausch.html>.

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 AEOI/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 AEOI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

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.