



Identification of the Ultimate Beneficiary for AEOI purpose of a Passive NFE or FI (Financial Institution) in non-participating countries resp. Identification of the Controlling Person of a passive NFFE under FATCA

VP Bank (Switzerland) Ltd (hereinafter referred to as "the Bank").

The entity hereby meets the obligation out of form "AEOI Self-Certification of an Entity" and FATCA form "Self-Certification of an Entity for taxation purposes" naming and classifying all controlling person and the declaration of their tax domicile. For this purpose this form is filled for each controlling person.

1. Identification of Account Holder (entity)

.....
 Account holder (company name of the entity)

.....
 Client number

Due to the legal obligation the entity confirms hereby that the following information are complete and correct, mainly about the countries in which the person is resident for tax purposes.

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

.....
 First Name

.....
 Name

.....
 Effective Residential Address

.....
 Town/Country

.....
 Nationality

.....
 Date of Birth

Tax Domicile of the CP (Country) ¹	Taxpayer Identification Number (TIN) ²	Type of CP ³
1		
2		
3		

3. Declaration of Status of the Controlling Person (individual/natural person)

The Account Holder (entity) has filed respective forms to declare its status to the Bank. The certification at hand is only intending to ascertain the U.S. Tax Status of each of its Controlling Persons.

Please tick the appropriate boxes with regard to the Controlling Person of the above-mentioned Account Holder (entity). For each Controlling Person, a separate form needs to be completed.

- 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.) Yes No
- aa) Is the Controlling Person born in the U.S. (or a U.S. territory)? Yes No

¹ In the case of several tax domiciles, a separate line is to be used for each domicile.

² Explanation of the reasons why a TIN cannot be provided.

³ E - Final Beneficiary, S - Settlor, O - Officer, senior managing official, T - Trustee, P - Protector, A - other equivalent Controlling Person



b) Is the Controlling Person a resident of the U.S. for U.S. tax purposes because

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

bb) he meets the substantial presence test? Yes No

If he meets the substantial presence test, but left the U.S. during this calendar year, is the residence of the Controlling Person still temporarily or permanently in the U.S.?⁴ Yes No

bc) of any other reason? Yes No

Please state the reason:

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.

4. Change in Circumstances

For the duration of the contractual relationship with the Bank, the entity hereby confirm that it undertakes to notify the Bank within 30 days on its own initiative, if the Controlling Person's FATCA status or the status for tax purposes and/or his country/ies/jurisdiction/s of residence for tax purposes changes. If any certification made on this form becomes incorrect, the entity agrees that it will submit a new form and/or further necessary forms and documentation within 90 days after such change in circumstances.

In case of changes of 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.

5. Declaration

The entity is aware that based on Article 35 of the Swiss AEOI Act, willfully 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 the signing person/s

.....
Print name of the signing person/s

⁴ 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.

6. FATCA-Glossar

Controlling Person

- The term "Controlling Person" means the natural person who exercise control over an entity. For purposes of determining the Controlling Person of an entity, a Reporting Financial Institution under a FATCA Intergovernmental Agreement with the U.S. may rely on information collected and maintained pursuant to AML/KYC Procedures.
- In the case of a trust such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person 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" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations. These state that a controlling ownership interest depends on the ownership structure of the entity. It may be based on a threshold, e.g. any person owning more than a certain percentage of the entity.

U.S. territory

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

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.

Substantial Presence Test

To meet the substantial presence test, the Controlling Person 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.

Any other reason

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.