

Client no.:

## US tax status declaration and confirmation of residence for tax purposes of natural persons

Under FATCA (US act on foreign account tax compliance), the FATCA Agreement between Switzerland and the United States on the application of FATCA, and US fiscal legislation on the application of withholding tax, Banca dello Stato del Canton Ticino (hereinafter “the Bank”) is required to check whether the Account Holder, any Beneficial Owner or, in certain circumstances, the Controlling Person of an account in the name of an entity, are US taxpayers.

Furthermore, 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 countries require the Bank to collect information on the tax residence of the aforementioned persons.

In accordance with these requirements, the undersigned hereby certifies and confirms to the Bank the declarations set out below.

The key terms used in this document are defined in the attached explanatory notes.

Neither this document nor the related explanatory notes constitute tax advice. The Bank recommends that you contact a specialist tax advisor or the competent tax authorities, where necessary.

### 1. Personal data

Surname:	
First name:	
Date of birth:	
Country of birth:	
Nationality:	Any other nationalities:
Address of domicile ( <i>residence</i> )	
c/o (only accepted in exceptional cases):	
Street:	
Town / City:	Post code:
Country:	
Telephone no. ( <i>landline/mobile/fax</i> ):	
If a “c/o” address is given, please specify the reason:	

**“I hereby confirm that all the information provided by me herein is genuine and accurate”:**

\_\_\_\_\_  
Signature of Account Holder / Beneficial Owner / Controllin Person

## 2. Tax data

### 2.1. US tax status declaration

Place of birth in US <i>(or in a US territory)</i>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Do you have US nationality <i>(including dual)</i> ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Resident in the US for tax purposes because:		
- Holder of Green Card <i>(irrespective of expiry date)</i>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
- Do you fulfil the substantial presence test criteria?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
- For any other reason:	<input type="checkbox"/> YES	<input type="checkbox"/> NO
State the reason:		

Based on the above and on possible additional documentation, I confirm that I am (choose YES) /am not (choose NO) a US taxpayer, or that the person mentioned in point 1 is/is not a US taxpayer:	<input type="checkbox"/> YES	<input type="checkbox"/> NO
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If the answer to the previous question is yes, please complete form W-9 and the form entitled "Authorisation to disclose information about the client and the account to the IRS"

### 2.2. Tax residence

Country of residence for tax purposes (except for the United States, where already entered at point 2.1):  If the country of residence for tax purposes is different from the country of domicile/residence, please state the reason:  Taxpayer identification number (TIN):  If not available, please state the reason (see explanatory notes):
Any other country of residence for tax purposes:  Taxpayer identification number (TIN):  If not available, please state the reason (see explanatory notes):
<input type="checkbox"/> I confirm that I have listed all countries in which I am, or the person mentioned in point 1 is resident for tax purposes (full tax liability)

**"I hereby confirm that all the information provided by me herein is genuine and accurate":**

\_\_\_\_\_  
Signature of Account Holder / Beneficial Owner / Controlling Person

### 3. Role of Controlling Person

If the person who is the object of this declaration is (also) a Controlling Person of an entity defined as a Passive NFFE/NFE (passive non-financial foreign entity/non-financial entity) pursuant to the Swiss AEOI Act/FATCA which holds an account with the Bank, please state the name of the entity and select the category that applies.

Please take note that in case of trusts, foundations, similar entities and underlying companies, the Bank will usually consider for AEOI purposes all the beneficiaries that are individually named regardless of whether they have received a distribution.

Name of entity:

- Controlling Person of a company as per form A/K pursuant to CDB16
- Controlling Person of a trust – settlor
- Controlling Person of a trust – trustee
- Controlling Person of a trust – protector
- Controlling Person of a trust – beneficiary
- Controlling Person of a trust – other
- Controlling Person of a legal entity (non-trust entity) – equivalent to settlor
- Controlling Person of a legal entity (non-trust entity) – equivalent to trustee
- Controlling Person of a legal entity (non-trust entity) – equivalent to protector
- Controlling Person of a legal entity (non-trust entity) – equivalent to beneficiary
- Controlling Person of a legal entity (non-trust entity) – equivalent to other

### 4. Declaration

I certify that the information in this document is true, exact and complete and has been spontaneously provided by me to the Bank.

If this information refers to a beneficial owner that is different from the account holder or to a controlling person, that countersigns this document, my signature only confirms to the Bank the authenticity of the signature of that subject.

I undertake, during the entire contractual relationship with the Bank, to notify the Bank within 30 days, of my own accord, of any change in my status for the purposes of US tax and/or of my country of residence for tax purposes.

I acknowledge that, as stated by the Swiss AEOI Act, the information contained in this document will be exchanged with the tax authorities of the country/countries that I have specified as country/countries of residence for tax purposes, where Switzerland has signed an agreement with such country/countries in this regard (country/partners).

Where I sign this declaration as the Account Holder (or am authorised to sign in the case of an entity) but it relates to a Beneficial Owner of the account or a Controlling Person of the account-holding entity, I confirm that the Beneficial Owner/Controlling Person has been informed about the contents of the declaration and the Bank's duty to exchange information with the competent tax authorities and agrees with the contents of this document.

**“I hereby confirm that all the information provided by me herein is genuine and accurate”:**

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Signature of Account Holder / Beneficial Owner / Controlling Person

I am aware that, based on Article 35 of the Swiss AEOI Act, wilfully providing incorrect information in this declaration or failing to notify the Bank about any change in circumstances in the correct manner will be subject to penalty.

Place and date

Signature of Account Holder/Beneficial Owner/Controlling Person (optional)

Signature of Account Holder  
(Mandatory if you have not signed above)

<input type="checkbox"/> <b>Data checked by</b>	<b>on</b>
In accordance with Internal Directives CRMC-524 and CRMC-526	

INSPECTION PROTOCOL <i>(reserved for internal use by the Bank)</i>		
<input type="checkbox"/> Signed in my presence	Date:	Signature and stamp of advisor:
<input type="checkbox"/> Signed by correspondence	Advisor in charge (user ID):	

## Explanatory notes

The following explanatory notes serve solely as a guideline for compiling the self-certification declaration and do not constitute tax advice.

### 1. Personal data

**Country of birth:** state the country in which you were born; do not use abbreviations (e.g. CH)

**Address of domicile (residence):** state the place where you have your permanent residence. Addresses of domicile marked as “c/o” can only be given in exceptional, justified cases. If this applies, state the reason why a “c/o” address of domicile has been given in the space provided.

### 2. Tax data

#### 2.1 US tax status declaration

**US territory:** the term US territory includes, inter alia, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, the US Virgin Islands and American Samoa.

**US Green Card:** a US Green Card is a card that serves as proof that a non-US citizen is a lawful permanent resident; it is issued by the US Citizenship and Immigration Service (USCIS). A person who at any time in the calendar year has been admitted to the United States as a lawful permanent resident counts as a resident alien for the year in question. A person ceases to be a lawful permanent resident if said status has been revoked or it is established that said status has been relinquished.

**Substantial presence test:** To fulfil the criteria of the substantial presence test, a person must have been physically present in the United States for at least:

- 31 days during the current year, and
- 183 days during the three-year period including the current year and the two-year period immediately before that. To fulfil the requirement of 183 days, count:
  - All days in which you were present during the current year, and
  - One-third of the days you were present in the year before the current year, and
  - One-sixth of the days you were present in the second year before the current year.

**Other reasons:** Other reasons why a person may be deemed a US resident for US tax purposes include, for example, dual residence, being a non-US spouse who files a joint tax return with a US spouse or who has renounced US citizenship or permanent, long-term residence in the United States. **Note** that owning real estate in the United States or holding investments in or making loans to US entities (e.g. in/to a US partnership) does not automatically mean that you will be deemed to be resident in the United States.

#### 2.2 Tax residence

**Country of residence for tax purposes:** this term means the country in which all the person's assets and income are subject to tax due to the person's residence (full tax liability) and not solely by reason of sources located in that jurisdiction.

Every country has its own rules for defining tax residency. Information on how to determine whether an individual is resident for tax purposes in their jurisdiction has been provided by the various countries to the OECD's AEI portal (<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>).

**Any other country of residence for tax purposes:** normally a person has only one country of residence for tax purposes. If the person is also subject to full taxation in another country, please state that country and the reason for double taxation. In such cases, with regard to the automatic exchange of information in tax matters, the person's banking data will be exchanged with both countries, if Switzerland has concluded a relevant agreement with each one.

**Taxpayer identification number (TIN):** this is the number that a country allocates to each of its own taxpayers. It can be a specific tax code or other unique code that is also used for tax matters (e.g. US social security number or the Swiss AVS number (state insurance number)).

If the person does not have a TIN or other equivalent code, specify the reason in the space provided by choosing from the following options:

- Reason A: My country of residence for tax purposes does not allocate a TIN to its residents
- Reason B: I am a new resident and my TIN has not yet been issued (please note that this must be provided to the Bank within 90 days)
- Reason C: Although my country of residence for tax purposes generally issues TINs, I am not required to obtain one
- Reason D: My country of residence for tax purposes does not issue a TIN to minors

Information about the tax codes applicable in various countries can be found on the OECD's AEI portal (<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>).

**Confirmation:** the appropriate box must be ticked to confirm that all the countries in which the person has a residence for tax purposes are listed.

### 3. Role of Controlling Person

Swiss legislation requires the Bank to use the information collected via forms A, K, S and T pursuant to the Agreement on the Swiss banks' code of conduct with regard to the exercise of due diligence (CDB2016) to identify the Controlling Persons of an entity classified as a passive NFE/NFFE (non-financial entity/non-financial foreign entity) or PMIE (professionally managed investment entity) that is resident in a jurisdiction deemed non-participating pursuant to the Swiss Ordinance on the automatic exchange of information.

The entity undertakes to issue the Bank with a separate "Self-certification declaration for tax purposes of natural persons under AEIO Act and FATCA" for each Controlling Person. Said document can be signed by the entity or by the Controlling Person. If the latter, the entity's representative must also sign.

**Legal entity (non-trust entity):** other entities that are not trusts include, for example, foundations.

### 4. Declaration

**Countries with which Switzerland has signed an AEI agreement (partner countries):** the countries with which Switzerland has signed an AEI agreement, under which the country must provide information on residents in that country and their respective financial accounts, are listed on the following website of the Swiss Confederation: <https://www.sif.admin.ch/sif/it/home/themen/internationale-steuerpolitik/automatischer-informationsaustausch.html>.

Accounts in the name of natural persons resident for tax purposes in a partner country of Switzerland and Controlling Persons of passive NFEs, if such Controlling Persons are resident for tax purposes in a partner country of Switzerland, regardless of the country of residence of the passive NFE, are subject to the automatic exchange of information.