

## Appendix

### Tax residence and US status identification form for purposes of the automatic exchange of information and FATCA - “Tax Identification Form” Entity

The self-certification for entities is to be used when the policyholder is an entity within the meaning of AEoI / FATCA. If the Policyholder is a natural person, the tax identification form for natural person must be used.

Appendix to the application Form / Contract N°: .....

#### Policyholder

Company name

#### 1. Is the Policyholder resident for tax purposes on Luxembourg\*?

Yes  No

If you have checked “No”, please answer question 2.

If you have checked “No”, please answer question 3.

#### 2. In which country or countries\* is the Policyholder resident for tax purposes ?

- Country: .....

- Tax identification number: .....

└ If you do not have a tax identification number, please state the reason:

.....  
.....

\* In principle, your country of tax residence will be the same as the one your principal residence.

Please note that it is possible to be tax-resident in several countries at the same time, but these are exceptional cases. In case of doubt, we advise you to seek an opinion from your tax consultant.

#### 3. Is any of the following persons a US Person in the meaning given below, or does any of these persons have the status of US tax resident for other reasons ?

- You as the Policyholder ?  Yes  No
- The economic beneficiary of the policy ?  Yes  No
- An Insured ?  Yes  No
- A beneficiary designated by name ?  Yes  No

#### The concept of “US Person” includes in particular\*:

- a. US nationals (including people with dual nationality or several nationalities);
- b. persons residing in the United States;
- c. persons with a US residence permit (e.g. a “green card”);
- d. persons who have lived in the United States for a given period (“substantial presence test”):
  - at least 31 days during the current calendar year and
  - a total of over 183 days during the current year and the two previous calendar years. The following calculation method is used: all the days in the current year are counted; one third of the days in the previous year are counted; and one sixth of the days in the year before the previous year.

\* It should be noted that a person who is not a “US Person” may be deemed to be a US tax resident for other reasons (e.g. dual residence, joint tax return with a “US Person” [a spouse for example], or following an application to renounce US citizenship or a long-term residence permit).

#### 4. We also need the AEoI/FATCA status of the entity (e.g. “financial institution”, “active NFE” = Non-Financial Entity and “passive NFE”). Therefore, please answer the following two questions:

- Did the entity achieve more than 50% of its gross income for the preceding calendar year or appropriate reporting period from passive income (e.g. dividends, interest or other investment income) or did its assets that produce passive income amount to more than 50% of its total assets in the preceding calendar year or appropriate reporting period?

Yes  No

- Is the entity a financial institution, such as an investment entity in particular ?

Yes     No

If one of the two questions was answered with “yes”, the form “AEol/FATCA-Status Entities” must additionally be completed, as it is probably not an active NFE (which is the most frequent case).

### Duty to notify

The policyholder must notify Baloise Vie Luxembourg S.A. immediately if there is a change in:

- its own tax domicile; or
- the tax domicile of the controlling person (if applicable)

In this case the policyholder is required to submit a new self-certification to Baloise Vie Luxembourg S.A.

Similarly, Baloise Vie Luxembourg S.A. must be notified if the policyholder or the controlling person (if applicable) becomes a “US person” or assumes unlimited US taxpayer status for other reasons or (in the reverse case) if one of the above has no longer US taxpayer status. Furthermore, the policyholder must immediately report any changes to its AEol/FATCA status.

### Duty to cooperate

If, after a contract has been concluded, indicia arise of a change in tax domicile, US taxpayer status or a change in AEol/FATCA status, Baloise Vie Luxembourg S.A. must investigate whether these changes in the status of the policyholder and of the controlling per-

son (if applicable) have actually occurred. The policyholder must cooperate with this investigation and ensure the cooperation of other relevant persons. The duty to cooperate specifically includes providing full and accurate answers to questions asked by Baloise Vie Luxembourg and submitting a new self-certification.

### Declaration to the tax authorities

The Policyholder hereby acknowledges that he/she is fully aware of the fact that, when the status of US Person is established, or when the Policyholder is a tax resident of a country other than Luxembourg, Baloise Vie Luxembourg S.A. is obliged, pursuant to legislation applicable in Luxembourg, to report to the tax authorities (and to the competent authority of the jurisdiction subject to declaration) certain information concerning the Policyholder's policy or policies (and potentially concerning the other policies subscribed with Baloise Vie Luxembourg S.A. and subject to the legislation).

### Entity

The term “Entity” means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.

### Controlling Person

The term “Controlling Person” means the individuals who exercise control over an entity. This includes in particular the following individuals: shareholders (with a minimum holding of 25% or more generally being required), beneficial owners, beneficiaries and management boards or directors.

Made in: ..... on: ..... / ..... / .....

Signature of Policyholder

# Form “AEol/FATCA Status Entities” / Self-certification Controlling Persons

## Form « AEol/FATCA-Status Entities »

### 1) Please mark the AEol/FATCA status applicable to the policyholder<sup>1</sup> (entity).

<p><b>a) Financial Institution – Investment Entity</b></p> <p>→ FATCA GIIN: <input type="text"/> (please state the reason if a GIIN is not available)</p>	
<p>a.1 Investment Entities whose assets are managed by a Financial Institution and with a tax domicile that is <u>not</u> located in a participating jurisdiction</p>	<input type="checkbox"/>
<p>a.2 Other Investment Entities</p>	<input type="checkbox"/>
<p><b>b) Financial Institution – Custodial Institution, Depository Institution or Specified Insurance Company</b></p> <p>→ FATCA GIIN: <input type="text"/> (please state the reason if a GIIN is not available)</p>	<input type="checkbox"/>
<p><b>c) Financial Institution – non-reporting - please provide the W8-BEN-E or W-8IMY form</b></p>	<input type="checkbox"/>
<p><b>d) Active NFE - an Entity that is not a Financial Institution and that has its shares traded regularly on a established securities market, or which is related to such an Entity</b></p> <p>Name of the securities market: <input type="text"/></p> <p>Name of the Related Entity (if applicable): <input type="text"/></p>	<input type="checkbox"/>
<p><b>e) Active NFE – Governmental Entity</b></p>	<input type="checkbox"/>
<p><b>f) Active NFE – International Organisation</b></p>	<input type="checkbox"/>
<p><b>g) Active NFE – Charitable Institution</b></p>	<input type="checkbox"/>
<p><b>h) Active NFE – other (not d to g)</b></p>	<input type="checkbox"/>
<p><b>i) Passive NFE</b></p>	<input type="checkbox"/>
<p><b>j) Other (not a to i) - please contact the relevant Compliance Officer at Baloise - please provide the W8-BEN-E or W-8IMY form</b></p>	<input type="checkbox"/>

### 2) If you have marked i) or a1), please fill in following number 3.

If no Individuals control the Entity, the members of the executive committee shall be deemed to be the controlling persons

<sup>1</sup> Please use one form per policyholder

### 3) Self-certification for Controlling Persons

	Controlling Person 1	Controlling Person 2	Controlling Person 3
<b>a)</b> Family name or surname(s)			
First of given name			
Residence address			
Postal code/ City			
Country			
Place of birth <sup>2</sup>			
Date of birth (dd/mm/yyyy)			
<b>b)</b> Tax domicile - Country 1			
TIN			
Reason, if TIN is unavailable			
Tax domicile - Country 2			
TIN			
Reason if TIN is unavailable			
<b>c)</b> Ist he Controlling Peson a „US-Person“ according to the definition below or has the person unlimited taxpayer status in the USA for other reasons?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><b>The following, in particular, are considered «US persons»:</b></p> <p>a. US citizens (including those with dual or multiple nationalities).</p> <p>b. Persons resident in the USA.</p> <p>c. Persons with a permanent legal residency status, e.g. Green Card holders.</p> <p>d. Persons who have/had a «substantial physical presence» in the USA, i.e. who are living/have lived in the USA:</p> <ul style="list-style-type: none"> <li>- for at least 31 days in the current calendar year; and</li> <li>- for more than a total of 183 days over the three-year period that includes the current year and two preceding years. The days of presence are counted as follows: each day during the current year counts as one full day, each day during the first preceding year counts as one third of a day, and each day during the second preceding year counts as one sixth of a day.</li> </ul> <p>e. An entity that has a US domicile or US place of incorporation.</p> <p><i>A «non-US person» may have unlimited taxpayer status in the USA for another reason (e.g. due to dual residency, filing a joint tax return with a «US person» [e.g. as a spouse], the consequences of rescinding US citizenship or a residence permit granted after long-term residency, or for other reasons).</i></p>			
<b>d)</b> Controlling Person Type:			
Shareholder / Ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senior managing official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlor, founder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee, foundation board member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<sup>2</sup> The place of birth is only to be obtained when the domestic law requires to obtain it.

Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other relation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

With this signature I confirm that all the above information regarding the company  
 ..... is true.

Date: ..... / ..... / .....

Name customer: .....

Signature customer

## Définitions

Active NFE	<p>The term « <b>Active NFE</b> » means any NFE that meets any of the following criteria:</p> <ul style="list-style-type: none"> <li>a) Less than 50 per cent of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 per cent of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;</li> <li>b) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related <b>Entity</b> of an Entity the stock of which is regularly traded on an established securities market;</li> <li>c) The NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;</li> <li>d) Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFE does not qualify for this status if the NFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;</li> <li>e) The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;</li> <li>f) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;</li> <li>g) The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or</li> </ul>
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	<p>h) The NFE meets all of the following requirements:</p> <ul style="list-style-type: none"> <li>i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>ii. It is exempt from income tax in its jurisdiction of residence;</li> <li>iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>iv. The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and</li> <li>v. The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.</li> </ul>
Controlling person	The term « <b>Controlling Persons</b> » means the natural persons who exercise control over an Entity. This includes in particular the following individuals: shareholders (with a minimum holding of 25% generally being required), beneficial owners, beneficiaries and management boards or directors.
Depository Institution	The term « <b>Depository Institution</b> » means any Entity that accepts deposits in the ordinary course of a banking or similar business.
Financial Institution	The term « <b>Financial Institution</b> » means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
GIIN	The abbreviation <b>GIIN</b> means Global Intermediary Identification Number (FATCA identification number of the financial institution at the IRS).
Investment Entity	<p>The term « <b>Investment Entity</b> » means any Entity:</p> <ul style="list-style-type: none"> <li>a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: <ul style="list-style-type: none"> <li>i. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;</li> <li>ii. individual and collective portfolio management; or</li> <li>iii. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or</li> </ul> </li> <li>b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph (a).</li> </ul> <p>An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50 per cent of the Entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.</p> <p>The term « <b>Investment Entity</b> » does not include an Entity that is an <b>Active NFE</b> because it meets any of the criteria in subparagraphs d) through g).</p>
Reporting Financial Institution	The term « <b>Reporting Financial Institution</b> » means any Participating Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution.
NFE	The abbreviation <b>NFE</b> means an Entity that is not a Financial Institution (Non Financial Entity). This term also includes the relevant FATCA term NFFE (Non Financial Foreign Entity). This applies in the same way to the related terms active NFE and passive NFE.
Non-Reporting Financial Institution	<p>Le terme « <b>Non-Reporting Financial Institution</b> » means any Financial Institution that is:</p> <ul style="list-style-type: none"> <li>a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;</li> <li>b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;</li> </ul>

	<ul style="list-style-type: none"> <li>c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs a) and b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;</li> <li>d) an Exempt Collective Investment Vehicle; or</li> <li>e) a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust.</li> </ul>
Passive NFE	<p>The term « <b>Passive NFE</b> » means any:</p> <ul style="list-style-type: none"> <li>a) NFE that is not an Active NFE; or</li> <li>b) an Investment Entity described in subparagraph b) of the term “Investment Entity” that is not a Participating Jurisdiction Financial Institution.</li> </ul>
Entity	The term « <b>Entity</b> » means a legal person or a legal arrangement, such as a corporation, partnership, trust, or foundation.
Specified Insurance Company	The term « <b>Specified Insurance Company</b> » means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
Tax domicile	« <b>Tax domicile</b> » refers to the country where the Individual and/or the Entity have unlimited tax liability. The tax domicile is generally the same as the country of the (main) residence and/or the head office or the country where the management of the entity is actually exercised. Only in exceptional cases will there be a tax domicile in more than one country.
Participating Jurisdiction	The term « <b>Participating Jurisdiction</b> » means a jurisdiction with which an agreement is in place pursuant to which it will provide the information relevant for the automatic exchange of information, and which is identified in a published list.
Related Entity	An Entity is a « <b>Related Entity</b> » of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an Entity.
Custodial Institution	The term « <b>Custodial Institution</b> » means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20 per cent of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.