

## Appendix

### Tax residence and US status identification form for purposes of the automatic exchange of information and FATCA - «Tax Identification Form»

This tax identification form is to be completed if the Policyholder(s) is or are a natural person. If the Policyholder is a legal person, the tax identification form for entities (specifically designed for legal persons) must be used.

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

#### Policyholder 1

Surname

First name

#### Policyholder 2

Surname

First name

#### 1. Is or are the Policyholder(s) resident for tax purposes on Luxembourg\*?

**Policyholder 1:**  Yes  No

**Policyholder 2:**  Yes  No

If you have checked "No", please answer question 2.

If you have checked "Yes", please answer question 3.

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

**Policyholder 1:**

- Country: .....

- Tax identification number: .....

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

.....

.....

**Policyholder 2:**

- 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 that of your principal residence or where you are generally based. By way of example, a secondary residence in a foreign country gives rise only to limited tax obligations and is not relevant for this question.

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 ?

**Policyholder 1:**

• The Policyholder ?  Yes  No

• The economic beneficiary of the policy ?  Yes  No

• An Insured ?  Yes  No

• A beneficiary designated by name ?  Yes  No

**Policyholder 2:**

• 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).

### Obligation to declare

Throughout the life of the policy, the Policyholder must immediately inform Baloise Vie Luxembourg S.A. of any change of tax residence. In this case, the Policyholder must complete a new tax identification form, which will be provided by Baloise Vie Luxembourg S.A.

Similarly, throughout the life of the policy, the Policyholder must

immediately inform Baloise Vie Luxembourg S.A. if he/she/it changes status and becomes a “US Person” or a U.S. tax resident. This declaration is also mandatory if he/she/it ceases to have the status of US Person or ceases to be a US tax resident.

### Duty of Cooperation

If, after the policy has been taken out, Baloise Vie Luxembourg S.A. detects indications consistent with potential US tax resident status, it will be obliged to carry out in-depth investigation to determine whether there is in fact a change of status. The Policyholder undertakes to cooperate with Baloise Vie Luxembourg S.A. to determine his own status and to require the other persons referred to above to cooperate also if necessary. The duty of cooperation implies specifically the obligation to give complete and accurate answers to the questions asked by Baloise Vie Luxembourg S.A. and to obtain a new tax identification form.

### 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).

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

Signature of all Policyholder(s)