

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

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

When there are several Beneficiaries, please complete a tax identification form for each Beneficiary.

### Beneficiary

Surname	First name
<input type="text"/>	<input type="text"/>
Address	
<input type="text"/>	
Date of birth	Place of birth
<input type="text"/>	<input type="text"/>

#### 1. The Beneficiary is resident for tax purposes on Luxembourg\*?

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 the Beneficiary resident for tax purposes?

##### Beneficiary

- 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. 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. The Beneficiary is a US Person in the meaning given below, or has the status of US tax resident for other reasons?

##### Beneficiary

Yes  No

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

- US nationals (including people with dual nationality or several nationalities);
- persons residing in the United States;
- persons with a US residence permit (e.g. a "green card");
- 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).

#### Declaration to the tax authorities

The Beneficiary hereby acknowledges that he/she is fully aware of the fact that, when the status of US Person is established, or when the Beneficiary 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 policy or policies (and potentially concerning the other policies subscribed with Baloise Vie Luxembourg S.A. and subject to the legislation).

As a financial institution, Baloise Vie Luxembourg S.A. is subject to the "automatic exchange of information" provisions relating to the Common Standard on Reporting (CRS), as regards financial

<sup>1</sup> The examples and lists are given solely for purposes of illustration and Baloise Vie Luxembourg S.A. shall not be held responsible for them.

account information in tax matters, transposing European Directive 2014/107/EU of 9 December 2014, and to the provisions of the Luxembourg FATCA Act of 24 July 2015 ratifying the intergovernmental agreement between Luxembourg and the United States regarding FATCA, the US Foreign Account Tax Compliance Act.

The personal data collected on the basis of Luxembourg legislation on the automatic exchange of information and FATCA will be handled and transferred in accordance with the provisions of the amended law of 2 August 2002 on the protection of persons as regards the processing of personal data. The data are intended for the purposes envisaged by the Multilateral Competent Authority Agreement on the automatic exchange of financial account information signed in Berlin on 29 October 2014 and the amended law of 29 March 2013 on administrative cooperation on tax matters.

As the data controller, Baloise Vie Luxembourg S.A. is permitted to

transmit this data to third parties in the cases and in accordance with the terms and conditions set out in article 300 of the Luxembourg Insurance Sector Act of 7 December 2015 with respect to professional secrecy in insurance matters. The length of time for which personal data may be kept is limited to the period in which data must be retained to enable Baloise Vie Luxembourg S.A. to meet its obligations with respect to limitation periods or other statutory obligations. The Beneficiary has a right to access and rectify its data and may exercise this right by sending a written request to the data controller's address.

We would like to draw your attention to the fact that in the event of an incomplete response or a failure to answer to the questions contained in this form, as a matter of course we may be legally obliged to communicate the information at our disposal to the Direct Taxation Authority (in addition to the competent authority of the jurisdiction subject to declaration).

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

Signature of Beneficiary