

QI Self-Certification for Legal Entities

The form QI Self-Certification for Legal Entities is to be used only for entities that want to invest in US securities.

If you require guidance for completing this form, please refer to the Guidance Notes available with the bank (www.cic.ch/fatca-crs). The entities completing this form are required to complete Part 1, 2 and 7. Part 3, 4, 5, 6 and/or Annex must also be completed, as the case may be.

Part 1 – Information regarding the account holder (entity)

Account holder:

Jurisdiction of Incorporation
or Organization:

Type of legal entity

Legal entity

Trust

Other legal arrangement (incl. foundations)

Registered address:

Street:

Post Code:

Place:

Country:

Part 2 – QI Questionnaire

1. Is the income from the account effectively connected with the conduct of a trade or business in the US?
 Yes Please go to the next question and also complete a **W-8ECI Form**.
 No Please go to the next question.
2. Does the entity act as an intermediary?
 An intermediary does not act for its own account or for the account of its shareholders, but for the account of third parties, as a trustee, a nominee, or a custodian.
 Yes **Please complete Part 5.**
 No Please go to the next question.
3. Is the entity a flow-through entity?
 Yes **Please complete Part 7 and the annex.**
 No Please go to the next question.
4. Is the entity a tax exempt organization in the US or a government agency?
 Yes **Please complete Part 6.**
 No **Please complete Part 3.**

Part 3 – QI Status for Corporations, Complex Trusts and Hybrid Entities

Please select the option describing the entity: (please only check one)

Corporation

Complex trust

Hybrid simple or grantor trust or hybrid partnership

Please complete Part 4.

Part 4 – Application of a Double Tax Treaty

Does the legal entity claim a benefit under the applicable double tax treaty?

YES

The legal entity is a resident of (please specify country) within the meaning of its treaty with the United States of America;

or that the legal entity is otherwise treaty eligible;

and, in either case that the legal entity meets all the conditions necessary to claim the benefits of the treaty, including all conditions pertaining to any Limitation on Benefits (LOB) provisions contained in the applicable treaty, and derives the income within the meaning of Section 894 of the US Internal Revenue Code as the owner, and that the legal entity is thus fully entitled to claim the applicable reduced withholding tax rates on all the assets and all the income to which this form relates.



Furthermore, the legal entity confirms to have noted the text regarding the limitation on benefits under the treaty on the website of the Swiss Bankers' Association: www.swissbanking.org/qitoolkit-import?sourcepath=countrylist.htm.

The following are types of limitation on benefits provisions that may be included in an applicable tax treaty:
(please only check one)

- Publicly traded corporation
- Subsidiary of a publicly traded corporation
- Company that meets the ownership and base erosion test
- Company that meets the derivative benefits test
- Company with an item of income that meets the active trade or business test
- Favorable discretionary determination by the US competent authority received
- Other: (indicate the article and the paragraph)

NO

Please complete Part 7.

Part 5 – Intermediaries

Is the legal entity a Qualified Intermediary (QI) as defined in the US Internal Revenue Code?

- YES Please state the **QI-EIN** and provide in addition a **W-8IMY**.
- NO The legal entity is classified as a non-qualified intermediary. Please note that the bank is not able to hold US securities on behalf of the legal entity.

Please complete Part 7.

Part 6 – Tax-exempt Organizations and Government Agencies

Please select the QI status applicable to the legal entity: (please only check one)

- Tax-exempt organization (please provide a **tax exemption confirmation of the IRS or of a U.S. lawyer** and a **W-8EXP**)
- Private foundation (please provide a **Determination Letter of the IRS** and a **W-8EXP**)
- Government agency (please provide a **W-8EXP**)
- Central bank of issue (please provide a **W-8EXP**)
- International organization (please provide a **W-8EXP**)
- Exempt due to double tax treaty (e.g. Retirement Plan; please provide a **W-8BEN-E**)

Please complete Part 7.

Part 7 – Confirmation

The client hereby certifies that he has examined the information on this form and to the best of his knowledge and belief it is true, correct and complete. It is a criminal offence to deliberately provide false information on this form. If any of the information indicated in this form should change, particularly the QI status or the claim under a double tax treaty, the client shall inform the Bank within 30 days.

I/we confirm that the account holder consents to the processing and the disclosure of account information by the bank to competent authorities pursuant to national and international agreements and law.

Page 3 of 5

Signatory 1

Date:

Print name:

Signature:

Signatory 2 (if required)

Date:

Print name:

Signature:

Annex to the QI Self-Certification for Legal Entities form

Substitute Withholding Certificate for Flow-Through Entities and Withholding Statement / Written Agreement for Non-Withholding Foreign Partnerships and Non-Withholding Foreign Simple and Grantor Trusts

The annex is to be completed only by account holders who have classified themselves in Section 2 of the form (QI questionnaire) as a tax transparent company (flow-through entity).

Part 1 – Substitute Withholding Certificate

Is the entity a withholding foreign Partnership (WP) or a withholding foreign Trust (WT)?

Yes I certify that the legal entity identified in the QI Self-Certification for Legal Entities form is compliant with the terms of its WP or WT agreement and is qualified as a:

- Withholding foreign partnership
- Withholding foreign trust

Please indicate the **WP/WT-EIN**

Please complete Part 3.

No I certify that the legal entity identified in the QI Self-Certification for Legal Entities form is a:

- Non-withholding foreign partnership
- Non-withholding foreign simple trust
- Non-withholding foreign grantor trust

and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the US.

Please complete Part 2.

Part 2 – Withholding Statement / Written Agreement for Non-withholding Foreign Partnerships and Non-Withholding Foreign Simple and Grantor Trusts

1. Application of the Joint Account Treatment

I/We hereby certify that all preconditions of the joint account treatment according Sec. 4.05. of the Revenue Procedure 2014-39 (QI Agreement) are satisfied:

- The legal entity's FATCA status is that of a certified deemed-compliant FFI (other than a registered deemed-compliant Model 1 IGA FFI)¹, an exempt beneficial owner, an owner-documented FFI or an NFFE (other than a withholding foreign partnership or trust);
- None of the partners, owners or beneficiaries is a flow-through entity or acting as intermediary;
- None of the partners, owners or beneficiaries is a US person²; and
- None of the partners, owners or beneficiaries is subject to FATCA withholding or reporting³.

2. List of partners, owners or beneficiaries

I/We confirm that the below list includes all its partners, owners or beneficiaries and that a form **W-8BEN(-E)** or **W-8EXP** is submitted for each of them.

The terms partner, owner or beneficiary mean in this context:

- Partner The partner(s) of a partnership
- Owner The owner(s) of a grantor trust (usually the settlor(s))
- Beneficiary The beneficiary(ies) of a simple trust

I/We acknowledge that this annex incorporates by reference any information on any IRS form W-8BEN(-E) or W-8EXP that refers to the relationship with the bank.

Name	Type of submitted IRS form	
1.	W-8BEN(-E)	W-8EXP

¹ The term certified deemed-compliant FFI (other than a registered deemed-compliant Model 1 IGA FFI) means certified deemed-compliant FFIs under US Treasury Regulations or a Model 2 IGA as well as non-reporting Model 1 IGA FFIs without an equivalent that is treated as a registered deemed-compliant FFI under the US Treasury Regulations.

² US Person means US citizens (even if residing outside the US) and lawful permanent residents of the US.

³ E.g. a nonparticipating FFI and certain passive NFFEs.

2.	W-8BEN(-E)	W-8EXP
3.	W-8BEN(-E)	W-8EXP
4.	W-8BEN(-E)	W-8EXP
5.	W-8BEN(-E)	W-8EXP

3. Applicable US withholding tax rates

According Sec 4.05 (B)(2) of the QI Agreement, the bank will treat payments to the legal entity as allocated solely to the partner, owner or beneficiary that is subject to the highest rate of withholding under chapter 3 and will withhold at that rate. Regarding the claim of treaty benefits, the bank will solely rely on the "Claim of Tax Treaty Benefits" sections of the partner's, owner's or beneficiaries' forms W-8BEN(-E), i.e., if the section is not completed the bank will not grant a reduced rate of withholding based on a tax treaty.

When claiming a reduced US withholding tax rate under a double tax treaty, the limitations on benefits (LOB) provisions of such treaty must be considered. The legal entity confirms that it has informed all non-individual partners, owners or beneficiaries that claim treaty benefits about the respective LOB provisions.

4. Written treaty for pool reporting in accordance with the Revenue Procedure 2014-39, Sec 4.05 (A)(5)

The legal entity agrees to make available upon request to the bank or the bank's auditor for purposes of the bank's compliance review under section 10 of the QI Agreement (including to respond to Internal Revenue Service (IRS) inquiries regarding its compliance review), records that establish that it has provided the bank with documentation for purposes of chapters 3 and 4 for all its partners, owners or beneficiaries.

In the event the legal entity fails to make available to the bank or the bank's auditor the records, documents and all other information for the above-mentioned purposes within 90 days after the request the bank must correct its withholding by applying a 30% withholding on US source income according to the applicable Treasury Regulations and file a corrected form 1042 and a corrected and individualised form 1042-S for each partner, owner or beneficiary, i.e., each partner's, owner's or beneficiary's identity will be disclosed to the IRS.

The legal entity confirms having taken note of this prescription of disclosure and expressly consents to it.

The legal entity furthermore confirms that it has informed each partner, owner or beneficiary on the bank's obligation to disclose their identity to the IRS in case of failure of providing the requested information and documents necessary and that each partner, owner or beneficiary has agreed to such a disclosure under the given circumstances.

Please complete Part 3.

Part 3 – Confirmation

The legal entity confirms that it will inform the bank of any changes to this statement and any forms W-8BEN(-E) or W-8EXP associated with the account for which this statement is submitted. This includes any modification to the partner, owner or beneficiary structure (e.g. new entry, succession or retirement) as well as any change in their QI or FATCA classification or documentation.

Signatory 1

Date: _____ Print name: _____ Signature: _____

Signatory 2 (if required)

Date: _____ Print name: _____ Signature: _____