# Self-certification for tax purposes

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| **Account no.** |  | **Client[[1]](#footnote-2)** |
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1. **Instructions**

Based on international and national statutory provisions in connection with the Automatic Exchange of Information (AEOI) and the Foreign Account Tax Compliance Act (FATCA), Kaiser Partner Privatbank AG ("Bank") is obliged to obtain the following information from the Client.

*The Client is obliged to share information concerning its country (or countries) of residence for tax purposes and the corresponding tax identification number(s). The Bank recommends that the Client refer to a legal or tax adviser or the responsible tax authority with any question.*

1. **Identification of the Client**

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| Family name(s) |       |
| First name(s) |       |
| Date of birth |       |
| Residential address |       |
| ZIP Code / City |       |
| Country of residence |       |
| Nationality(ies) |       |

1. **Declaration of tax-relevant details**

*Please provide all countries of residence for tax purposes along with the associated tax identification numbers (TIN) in the table below.*

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| Countries of residence for tax purposes (please list all countries) | Tax Identification Number (TIN)  | Reason for missing TIN[[2]](#footnote-3)  |
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The Client understands that one or more of the following criteria may result in a residency for tax purposes. He confirms that before signing this self-disclosure for tax purposes, he has considered all these criteria and taken them into account in determining his residency for tax purpose:

* Permanent residence
* Centre of vital interests or economic interests
* Place of Habitual Residence
* Nationality (e.g. U.S. citizenship)
* Place of birth (e.g. in the U.S. or in a U.S. territory)
* Physical presence (e.g. "Substantial Presence Test" for the U.S., test for substantial physical presence in the U.S.)
* Work permissions (e.g. US Green Card irrespective of expiration date)
* Any other reason that could result in tax liability for the Client

The Client herewith confirms that in the event that he is unsure in respect of his tax status, he has taken advice from a respective expert and that such corresponding advice has been taken into consideration before providing this confirmation.

1. **Confirmation of tax status and reporting obligation for the account under FATCA**

Is the Client a U.S. person for US tax purposes?

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| [ ]  | **U.S. person for U.S. tax purposes:** |
|  | The Client hereby certifies that he is a U.S. person for U.S. tax purposes and therefore that his account is a U.S. Reportable Account. The Client undertakes to provide the Bank with the IRS-form W-9. |
|  |  |
| [ ]  | **Not a U.S. person for U.S. tax purposes:** |
|  | The Client hereby certifies that he is not a U.S. person for U.S. tax purposes and therefore that his account is not a U.S. Reportable Account. To rebut possible U.S. circumstantial evidence, the Client must answer the following questions:  |
|  | * Were you born in the U.S. or a U.S. territory?
 | [ ]  Yes[[3]](#footnote-4) | [ ]  No |
|  | * Do you or have you ever held a U.S. Green Card or comparable U.S. resident permit?
 | [ ]  Yes[[4]](#footnote-5) | [ ]  No |
|  | * Do you have a residential or mailing address (including a P.O. Box) in the U.S.?
 | [ ]  Yes[[5]](#footnote-6) | [ ]  No |
|  | * Do you currently have a U.S. phone number?
 | [ ]  Yes5 | [ ]  No |
|  | * Are you currently planning to set a standing order for transfers to an account held in the U.S.?
 | [ ]  Yes5 | [ ]  No |
|  | * Do you currently or in the future plan to appoint a person with an address in the U.S. to acta s a general power of attorney on your account?
 | [ ]  Yes5 | [ ]  No |

1. **Declaration and information regarding the AEOI and FATCA**

The Client confirms that it is his obligation to inform the Bank of any change in circumstances impacting on the details and information provided in this document, without delay and on his initiative, by submitting a new self-certification form.

The Client acknowledges that the Bank may be obliged to report information about the Client, as well as information about his banking relationship(s), to the Liechtenstein tax administration authority, to be forwarded to the tax authority of the country (or countries) of residence for tax purposes as far as the corresponding legal requirements are fulfilled.

The Client confirms that declarations submitted in this form are correct and complete, and that the Bank or its senior executives, employees, representatives or agents have not been informed directly or indirectly to the contrary. The Bank is not liable for any erroneous reports as a consequence of incomplete, incorrect, untimely or misleading information provided by the natural person, as long as this occurred as a result of a legal obligation. The client is aware that the wilful stating of incorrect information in this form is a criminal act in accordance with the Liechtenstein Criminal Code.

Absent any other instruction by the Client, the information provided in this form take effect as of the signature date and from the current reporting period.

1. **Declaration of tax compliance**

The Client hereby declares that he is responsible for duly paying taxes himself on any and all assets deposited and/or managed at the Bank and on any investment income generated from them, such as capital gains, dividends and interest income, and is also responsible for making all related declarations and filing all related reports himself in accordance with the applicable provisions of law.

The Client additionally declares that he has duly paid or will duly pay tax on any and all assets deposited with the Bank now or in the future. He certifies that there are no unpaid tax obligations with respect to these assets or with respect to investment income generated from them, and further certifies that he has fully and completely met, and will continue to fully and completely meet, any and all tax and reporting obligations incumbent upon him to the best of his knowledge and belief.

In addition, the Client declares that he is not being prosecuted for tax crimes and has no reason to believe that he is the subject of mutual administrative assistance in tax matters.

The Client acknowledges that the Bank is entitled to demand additional information and documentation at any time regarding compliance with any tax and reporting obligations incumbent upon him with respect to the assets deposited and managed at the Bank and with respect to the investment income generated from them.

Furthermore, the Client acknowledges that the Bank is entitled to terminate the business relationship immediately, without giving reasons, if this declaration proves to be incorrect or if doubts arise as to the Client's tax compliance.

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| Place, date |  | (Signature Client) |

1. Except where the context otherwise requires, words denoting any gender include all genders and words denoting persons include companies and other legal entities. [↑](#footnote-ref-2)
2. The reason for the absence of the TIN must be stated precisely. Information such as "n/a" or "not available" cannot be accepted as a reason. Example: "The country of residence does not issue a TIN." [↑](#footnote-ref-3)
3. Please submit an IRS Form W-8BEN to confirm your status as a non-U.S. person and a certified copy of the Certificate of Loss of Citizenship of the United States from the Bureau of Consular Affairs. [↑](#footnote-ref-4)
4. Please submit an IRS Form W-8BEN to confirm your status as a non-U.S. person and a certified copy of the U.S. Citizenship and Immigration Services (USCIS) waiver of Permanent Residence Status. [↑](#footnote-ref-5)
5. Please submit an IRS Form W-8BEN to confirm your status as a non-U.S. person. [↑](#footnote-ref-6)