AEOI / FATCA self-disclosure – beneficial owner/controlling person

Policy Number _____

Legal requirements
Liechtenstein law implementing the OECD's Common Reporting Standard (CRS), in particular the Liechtenstein Law on the International Automatic Exchange of Information in Tax Matters (AEI Law) and the Law implementing the corresponding agreement between Liechtenstein and the United States of America (FATCA Law), requires Quantum Leben AG (hereinafter "Quantum") to obtain and update information regarding tax residency from its clients. In accordance with the above provisions, you confirm the following information as the beneficial owner. Please note that you are required to self-report and a missing or incorrect self-report may result in multiple or even incorrect reporting.
If you have any questions about this form, these instructions, or how to define your tax status, please consult a qualified tax advisor or the appropriate tax authority, as Quantum, as a financial institution, is not permitted to provide advice on completing the forms. Please also review the general Quantum Privacy Statement, which can be found at the following link:
https://www.quantumleben.com/de/datenschutz.html An explanation of terms can be found in the Glossary on our website at https://www.quantumleben.com.

1. Identification of the beneficial owner / controlling person with the meaning of the AEOI Law and the FACTA Law (natural person, please fill in block capitals)

Family Name _____

First Name(s) _____

Residental address (no P.O. Box/c/o address) _____

ZIP code / City _____

Country _____

Date of Birth _____

2. Identification of the policyholder (legal entity)

Please indicate the name of the policyholder (legal entity):

Name of the legal entity 1_____

Name of the legal entity 2_____

Name of the legal entity 3_____

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3. Type of beneficial owner / controlling person (natural person)

Please select the following option:

Please check the applicable boxes regarding the controlling person of the policyholder (legal entity) mentioned above:				

Country of tax residence	Tax identification number (TIN)[2]	Reason, if a TIN is not available (A, B or C, see below for description)		
		A	B	C
		A	B	C
		A	B	C

Reason A: The country does not issue a TIN

Reason B: No TIN required (this is only possible if the country does not disclose a Taxpayer ID)

Reason C: Other reasons (please specify): _____

4. Declaration of U.S. Tax Status of the Account Holder

Please indicate the status of the Policyholder or ''Account Holder'' truthfully. Check the appropriate box(es).

1. Are you a U.S. citizen? Yes / No
2. Were you born in the USA (or a U.S. Territory) Yes / No
3. Are you a resident in the USA within the meaning of U.S. tax law, because
   - 3.1 You have a U.S. Green Card (regardless of its expiry date)? Yes / No
   - 3.2 You passed the Substantial Presence Test (SPT)? Yes / No
     - *3.2.1 If you passed the SPT but have left the USA during The current calendar year: are you still temporarily or Permanently residing in the USA?* Yes / No
   - 3.3 Of any other reason? (please state reason) _____

[2] The Taxpayer ID is the identification number issued by the respective country for tax purposes and for international data exchange. The Taxpayer ID need only be provided if the respective country has already defined such a number for its citizens (e.g. social security number in the USA and Austria; Account Holders who are (tax) resident in the EU are referred to the EU website: https://ec.europa.eu/taxation_customs/tin/tinByCountry.html?locale=de).

[3] The Substantial Presence Test is passed if you have stayed in the USA for at least 31 days in the current year and 183 days in the last 3 years. For more information visit https://www.irs.gov/taxtopics/tc851

4. Do you have a current mailing / in-care-of address in the USA? Yes / No
5. Do you have one or more U.S. telephone numbers? Yes / No
6. Do you have a standing instruction to transfer funds to an account Maintained in the USA? Yes/ No
7. Do you have a power of attorney or signatory authority granted to a person with U.S. mailing or in-care-of address? Yes / No

I hereby certify that:

- I am **NOT** a U.S. Person in terms of U.S. tax law
- I **AM** a U.S. Person in terms of U.S. tax law for U.S. tax purposes and this account is therefore a U.S. Reportable Account. The Account Holder undertakes to additionally submit the completed and signed **IRS form W-9** to Quantum. W-9-Form can be downloaded from www.irs.gov/pub/irs-pdf/fw9.pdf

5. Change in Circumstances – Duty to report

The Account Holder herewith confirms that throughout the term of the contractual relationship with Quantum he shall inform Quantum within 30 days and without further demand of any change in his status in terms of U.S. tax law, or if his country of tax residence changes. If any confirmation on this form should no longer be correct, he undertakes to submit a new form and / or other necessary forms and documents within 90 days of such a change in circumstances. He further confirms that he is aware that the above relationship with Quantum may be terminated if he fails, in the case of a change in circumstances, to fulfill his obligation to submit the necessary documents in order to determine whether the policy (the account in terms of U.S. tax law) is a U.S.-Account or not, and / or in which state he is a tax resident. If and as long as Quantum is aware of a change in circumstances that is reportable within the scope of the FATCA or AEOI regulations, and if the Account Holder fails to submit such new information, documentation and / or the self-certification to Quantum within due time of Quantum becoming aware of the change in circumstances, the Account Holder herewith irrevocably agrees that Quantum shall maintain the policy (the account) as a reportable account (e.g. as U.S. Reportable Account) with all the associated reporting obligations.

6. Declaration and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with you setting out how you may use and share the information supplied by me.

I acknowledge that you may disclose and transfer to your parent companies, and your and their respective branches, subsidiaries, affiliates, representative offices, or third party service providers located anywhere in the world (in or outside the country or jurisdiction in which I reside, in which my relationship with you is maintained, in which the account or transaction is booked, in which information is collected and/or retained or in which the transaction is conducted) the information contained in this form and other information regarding the Account Holder and any Reportable Account(s) when considered necessary by you for your business purposes or in connection with, to comply with, or to facilitate compliance with, any law, regulation, court order or requirement (including under any code, guideline, standard, policy, circular or notice) of a governmental, regulatory, supervisory, law enforcement, prosecuting, tax or similar authority or

industry body in any jurisdiction existing currently or in the future, or for the purposes of ongoing cooperation with such governmental, regulatory and/or statutory authority, or to comply with any agreement or arrangement with such authority or between such authorities in any jurisdiction existing currently or in the future, I consent to and instruct and authorize you to make such disclosures and transfers and expressly waive any protection or right under data protection, confidentiality, or any other applicable law, to the extent necessary for such disclosures and transfers.

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident where those countries/jurisdiction (or tax authorities in those countries/jurisdictions) have entered into Agreements to exchange financial account information with the country(ies)/jurisdiction(s) in which this account(s) is/are maintained.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.
I declare that all statements made in this declaration are to the best of my knowledge and belief correct and complete.
If signing under a power of attorney please also attach a certified copy of the power of attorney.

Signature: _____

Print name: _____

Date: _____

Please check if you have attached:

- ○ W-9, if you are a U.S. person.

Approval by Quantum Leben AG

- ○ Signature(s) verified
- ○ FATCA/AEOI-relevant data checked for consistency and completeness

Data, Name, signature of employee: _____

Data, Name, signature of Compliance: _____

Glossary

individual advice from experts in the concrete case. Nobody may act on the basis of this information without suitable expert advice and a thorough analysis of the concrete situation. We do not accept any liability for decisions made by the user based on this information.

Any other reason (for residence in the USA in terms of U.S. tax law) (only FATCA)
Other reasons for treatment as a U.S. resident in terms of U.S. tax law may be, for instance, dual residency, a spouse not resident in the USA who files a joint U.S. tax declaration with a U.S. spouse, or renunciation of U.S. citizenship, or long-term permanent residence in the USA
Please note that ownership of U.S. property or participating interests in or accounts receivable from U.S. enterprises (for instance a U.S. business partnership) as such do not establish U.S. residency.

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Account Holder (FATCA and AEOI)
The term Account Holder refers to the person maintained or identified by the Financial Institution at which the account is maintained as the holder of a financial account (in the case of life insurance: as the policyholder or the economic beneficiary of a policy). A person who is not a Financial Institution and maintains a financial account as representative, depository, appointee, signatory, investment advisor or intermediary on behalf or for the account of another person is not considered to be the Account Holder within the meaning of AEOI; in this case the other person is the Account Holder. In the context of the bank accounts of trusts, the trust itself and not the trustee is the Account Holder for AEOI purposes.

Reportable Account
The term Reportable Account refers to a financial account, the Account Holders of which are one or more Reportable Persons or a Passive NFE (or a professionally managed Investment Entity that is resident in a non-participating state) controlled by one or more Reportable Persons, if these have been identified as such in application of the AEOI duty of care.

Person subject to reporting
The term Reportable Person refers to a person who is a tax resident in a Reportable State in application of the local regulations, but not (i) a joint-stock corporation, the shares of which are traded regularly on recognized stock exchanges, (ii) a joint-stock corporation that is an affiliated legal entity of a joint-stock corporation as in (i) above, (iii) a state-owned legal entity, (iv) an International Organization, (v) a Central Bank, or (vi) a Financial Institution.

Reportable State (only AEOI)
The term Reportable State refers to a state that has (i) signed an AEOI treaty with the Principality of Liechtenstein that obliges Liechtenstein to disclose information about persons who are tax resident in this state (Reportable Accounts), and (ii) that are included in the following list:
https://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf

State of Tax Residency (only AEOI)
Essentially, a natural person is tax resident in a state if it pays taxes or is obliged to pay taxes in accordance with the applicable regulations of this state (including international taxation treaties) because of his domicile, residence, or another similar criterion (i.e. full tax liability), and not only because of earnings from sources within this state. Persons who are resident in more than one state can - where applicable - determine their tax residence in accordance with the tie-breaker rules of the applicable double-taxation treaty. (“Main tax residence”?).

Substantial Presence Test (only FATCA)
To pass the Substantial Presence Test, a natural person must have been physically present in the USA for at least the following periods:

- 31 during the current year, and
- 183 during the three-year period comprising the current year and the two immediately preceding years. In order to meet the 183-day criterion:
  - all the days of your stay in the current year; and
  - one third of the days of your stay in the first year before the current year; and
  - one sixth of the days of your stay in the second year before the current year must be added up.

TIN (FATCA and AEOI)
The term TIN refers to a Taxpayer Identification Number or functionally equivalent number, if a TIN is not available. For tax purposes. For more information about admissible TINs, visit the AEOI portal of the OECD http://www.oecd.org/tax/automatic-exchange/.

U.S. Green Card (only FATCA)
A U.S. Green Card is the card for registration of U.S. foreigners as legal residents with permanent residence permit and is issued by the U.S. Citizenship and Immigration Service (USCIS). A natural person who is admitted as a legal resident with permanent residence permit in the USA at any time during the calendar year is a U.S.-resident foreigner in this calendar year. A natural person is no longer a legal resident with permanent residence permit if the status has been revoked or identified as renounced.

U.S. Territory (only FATCA)
The term U.S. Territory also includes the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico and the American Virgin Islands.