

## FATCA Self-Certification Form

(for entity client relationships booked in Switzerland)

### A. Introduction

- All relevant FATCA forms including guidelines for the entity classification can be obtained on the Credit Suisse (CS) FATCA website: [www.credit-suisse.com/fatca](http://www.credit-suisse.com/fatca).
- Neither this document nor any related written or oral statements of the Bank or any of its employees can be considered as tax advice. The Bank recommends that Clients consult a qualified tax adviser in order to determine their appropriate FATCA status.
- Please be advised that forms with any corrections, amendments or deletions of the standard text will not be accepted.

### B. Definition of the Declarant

**The Declarant for the purpose of this form can be:**

- The **FATCA Account Holder** which is the Contracting Partner unless he acts as:
  - a nonfinancial entity that holds assets for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary; or
  - a disregarded entity according to U.S. tax law.

**In any of these cases, please provide us with the documentation of person(s) for which you act in such a capacity:**

- for Individuals: Status Declaration Form for Individuals
- for Legal Entities: FATCA Self-Certification Form, W-8BEN-E or W-9.

**Note: Documents are available on the FATCA website mentioned above**

- The **Controlling Person** behind a FATCA Account holder that is a Passive NFFE.

### Declarant (Entity Name)<sup>1</sup>

(hereinafter referred to as *the Declarant*)

### Registered address

Address (Street, No.)

Postal code/Town

Country

To be completed by the Bank

Signature and stamp Relationship Manager

09162

Client No. (CIF)

**C. FATCA Status of the Declarant**

**1. Is the Declarant incorporated or organized under U.S. law?**

- NO** Please continue to the next question 2.
- YES** Please provide the Declarant's U.S. TIN (EIN number) below:

EIN: 

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Exemption from FATCA reporting code (if any):

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**If you have chosen "YES", please sign this form in Section D.**

**2. Has the Declarant registered with the *Internal Revenue Services (IRS)* and obtained a *Global Intermediary Identification Number (GIIN)*?**

**If you are a "Sponsored entity", please answer this question with "no" and continue with question 3.**

- NO** Please continue to question 3.
- YES** Please select the classification below which corresponds to the classification that the Declarant registered with the *IRS*, and provide the *GIIN*:
  - Reporting Model 1 Foreign Financial Institution (FFI)*
  - Reporting Model 2 FFI*
  - Participating FFI*
  - Registered deemed-compliant FFI*
  - Direct Reporting NFFE*
  - Registered Nonreporting IGA<sup>2</sup> FFI (please specify):*

GIIN 

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**If you have chosen "YES" and provided the applicable classification including GIIN, please sign this form in Section D.**

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**3. Has another entity agreed to sponsor the Declarant for FATCA purposes – i.e., contractually agreed to perform all FATCA obligations applicable to the Declarant – and has this other entity registered with the IRS and obtained a GIIN as a Sponsor?**

- NO** Please continue to question 4.
- YES** Please provide the FATCA classification of the Declarant, as well as the name of the Sponsor and the GIIN of the Sponsor<sup>3</sup> in the relevant space:
- Nonreporting IGA FFI (Trustee documented trust)<sup>2</sup>*
  - Nonreporting IGA FFI (Sponsored Investment Entity or Sponsored Controlled Foreign Corporation)*
  - Sponsored FFI*
  - Sponsored closely held investment vehicle*
  - Sponsored Direct Reporting NFFE*

Name of the Sponsor

GIIN of the Trustee in case of a Trustee Documented Trust

**GIIN**  .  .  .

Own GIIN (if required to register<sup>4</sup>)

**GIIN**  .  .  .

**If you have chosen “YES” and provided the applicable status, name of the Sponsor, GIIN of Sponsor, and the Declarant’s own GIIN (if required), please sign this form in Section D.**

**4. Is the Declarant an investment fund meeting the requirements of a non-reporting investment fund under an applicable IGA which does not need to register?**

- NO** Please continue to question 5.
- YES** Please provide the FATCA classification by ticking the appropriate box below:
- Collective investment vehicle (Nonreporting IGA FFI)<sup>2</sup>*
  - Restricted Fund (or other applicable fund)<sup>2</sup>*

**If you have chosen “YES” and provided the applicable classification, please sign this form in Section D.**

**5. Is the Declarant a pension fund (or wholly owned by a pension fund) that either**

- qualifies as an Exempt Retirement Fund in accordance with the IRS FATCA regulations; **or**
  - qualifies as an exempt product or as Retirement Fund that is exempt under an applicable IGA?
- NO** Please continue to question 6.
- YES** *Exempt Retirement Fund<sup>2</sup>.*

**If you have chosen “YES”, please sign this form in Section D.**

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Client No. (CIF)

6. Is the Declarant either

- an Investment Advisor/Manager pursuant to an applicable IGA which does not need a GIIN (note if a GIIN is required, please tick Nonreporting IGA FFI in question 2 or 3 and provide a GIIN); **or**
  - located in a non-IGA country, and the main activity of the Declarant consists of providing portfolio management services and investment advice to its customers, however the Declarant does not hold any financial assets on behalf of its customers and does not open any financial accounts in its own name except for purposes of receiving fees for its services?
- NO** Please continue to the next question 7.
- YES** *Nonreporting IGA FFI (Investment Manager/Advisor)/Certain Investment Entity not having Financial Accounts<sup>2</sup>*

If you have chosen "YES", please sign this form in Section D.

7. Is the Declarant either

- a personal investment or trust company, which is *professionally managed by another Financial Institution* (e.g. invests assets in a discretionary mandate with a Financial Institution, such as an External Asset Manager, or has a Financial Institution as Trustee) **and mainly invests or trades in financial assets;**
  - or
  - another investment entity which mainly invests or trades in financial assets;
- and in either case, requests the Bank to undertake the Declarant's FATCA reporting responsibilities for it?**

*By choosing "YES" the Declarant chooses to be considered as an Owner Documented Foreign Financial Institution (ODFFI). By signing this form, the Declarant agrees to delegate its FATCA reporting obligations to the Bank; to **provide** the Bank with **all requested information and valid documentation with respect to each underlying owner** (as defined in the Owner Reporting Statement) of the Declarant in order to enable the Bank to carry out these obligations on behalf of the Declarant; and to provide any additional information the Bank may request in order to allow the Bank to fulfil its reporting obligations with respect to the Declarant. The Declarant acknowledges and agrees to **provide** the Bank **with a renewed and updated Owner Reporting Statement every three calendar years** upon the Bank's request **or immediately in case the data on the Owner Reporting Statement is no longer accurate.***

- NO** Please continue to question 8.
- YES** *The Declarant requests the status as an Owner Documented FFI (ODFFI).*

Please provide

- An **Owner Reporting Statement**, which is available at the Credit Suisse website referenced above in Section A.
- Additionally, for each individual underlying owner of the Declarant please provide a **Status Declaration Form for Individuals**.
- If any underlying owner is a **U.S. Person**, the Declarant must submit an **Account Holder Waiver**, and **every underlying owner** must submit a **Beneficial Owner Waiver**.

**If you have chosen "YES", please sign this form in Section D and submit the above mentioned form(s) and documentation.**

**Note: Please review the information in both question 8 and 9 before making a determination for question 8.**

To be completed by the Bank

Client No. (CIF)

**8. Is the Declarant either**

- explicitly classified as an Active Non-Financial Foreign Entity (Active NFFE) under an applicable IGA; **or**
- an entity which is not a Financial Institution, and more than 50% of the Declarant's income comes from active sources **and** no more than 50% of the assets held by the Declarant generates passive income (e.g. dividends, interest, rental income, capital gains, etc.)?

*Please note that if the Declarant's main business is holding majority interests in operating companies that are not Financial Institutions, despite income being passive (e.g., dividends, interest, etc.), the Declarant may qualify as an Active NFFE or an "excepted non-financial group entity".*

**NO** Please continue to question 9.

**YES** The Declarant is an Active NFFE if

- less than 50% of the income is passive income and less than 50% of the assets generate passive income or

- the Active NFFE is:

*Non-Profit organization (exempt from income tax)*

*Excepted nonfinancial group entity (e.g. holding company or treasury centre)*

*Excepted nonfinancial start-up company<sup>4</sup>*

*Excepted nonfinancial entity in liquidation or bankruptcy*

*Publicly traded NFFE or NFFE affiliate of a publicly traded corporation*

*Excepted territory NFFE*

*Excepted Inter-Affiliate FFI*

*Foreign government, government of a U.S. possession, or foreign central bank of issue (under FATCA regulations)*

**If you have chosen "YES", please sign this form in Section D.**

**9. Is the Declarant**

- a personal investment or trust company which is *not professionally managed* by another Financial Institution and mainly invests or trades in financial assets; **or**
- a personal investment or trust company (managed by any party) which does not mainly invest or trade in financial assets and does not qualify as Active NFFE; **or**
- another entity which is not a Financial Institution, but which generates more than 50% of its income from passive sources or more than 50% of the assets held by the entity create passive income?

**NO** Please continue to question 10.

**YES** The Declarant is a Passive Non-Financial Foreign Entity (Passive NFFE).

Note: As a prerequisite, you must also tick the appropriate box below to indicate whether there are any U.S. owners/controllers persons (and provide further documentation as required):

- Neither the entity itself or any part of its assets are managed by another Financial Institution (e.g. bank, financial intermediary, asset manager, family office, broker/dealer, corporate trustee etc.); and
- The entity has not entered into a discretionary portfolio management agreement (with CS or any 3rd party Financial Institution).

**To be completed by the Bank**

Client No. (CIF)

*Passive NFFE confirming there are **no** U.S. owners/controlling persons*

Please provide **for each owner/controlling person**

■ In case of individual(s): a **Status Declaration Form for Individuals** for each individual **and/or**

■ In case of entity: a **FATCA Self-Certification Form** for each entity

*Passive NFFE **confirming there are** U.S. owners/controlling persons*

Please provide **for each owner/controlling person**

■ In case of individual(s): a **Status Declaration Form for Individuals** and a **Beneficial Owner Waiver for each individual owner/controlling person**

■ In case of an entity: a **FATCA Self-Certification Form** and a **Beneficial Owner Waiver** for each entity

■ The **Declarant must** also provide an **Account Holder Waiver**.

**If you have chosen “YES” and provided the applicable classification, please sign this form in Section D and submit the above mentioned form(s).**

**10. Does the Declarant qualify for any of the FATCA classifications listed below (either according to the FATCA regulations or pursuant to an applicable IGA)?**

**NO** Please continue to question 11.

**YES** Please tick the appropriate box below:

*Non-registering local bank*

*FFI with only low-value accounts*

*Limited life debt investment entity*

*Restricted Distributor*

*Foreign government, government of a U.S. possession, or foreign central bank of issue (under FATCA regulations)*

*International organization*

*Entity wholly owned by exempt beneficial owners*

*Territory financial institution*

*501(c) organization*

*Other Nonreporting IGA FFI<sup>2</sup> (please specify):*

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**If you have chosen “YES” and provided the applicable classification, please sign this form in Section D.**

**11. If none of the FATCA classifications explained in the questions above are applicable to the Declarant, please disregard this form and submit an IRS Form W-8BEN-E.**

**To be completed by the Bank**

Client No. (CIF)

#### D. General Certifications

1. The Declarant confirms that the information contained on this form as well as the definitions referred to herein have been reviewed and understood, and certifies that the information provided on this form is true, correct and complete.
2. The Declarant agrees to submit a new form within 30 days if any information on this form becomes incorrect.
3. By signing this form, the Declarant understands that investments in "assets which generate US source FDAP income"<sup>5</sup> will only be possible upon submission of additional documentation. Without this additional documentation, any safe-keeping accounts held under this relationship will remain blocked for investments in U.S. Securities.

4. Consent to rely on this Self-Certification for other relationships with the Bank.  
Unless the box below is checked, the Contracting Party hereby agrees that the Bank may reuse and rely on this Self-Certification and any related information, including any reasonable explanations provided by the Contracting Party and/or a client facing employee of the Bank, for documenting any other relationships of the Contracting Party with the Bank. The Contracting Party understands that its consent may result in this Self-Certification being copied into the client files of other relationships that it maintains or will maintain with the Bank. If such other relationships involve other participants, e.g., account holders, authorized signatories, etc., these participants may have access to the respective client file, including the copy of this Self-Certification and may therefore infer that the Contracting Party has or had relationships with the Bank different to the relationship where they are involved.

The Declarant hereby objects to the reuse of this Self-Certification for its other relationships with the Bank. The Declarant acknowledges that it will have to provide separate and consistent FATCA documentation for each other relationship with the Bank.

Please note that irrespective of the Declarant ticking this box or not, this paragraph 4 is without prejudice to any of the Bank's rights to exchange information according to its general conditions which remain in full force and effect, including but not limited to any rights to exchange information with other banks and legal entities of Credit Suisse Group in Switzerland.

5. The undersigned declares that they have the authority to sign on behalf of the Declarant. The provisions governing choice of law and jurisdiction in the Bank's General Conditions apply.

<sup>1</sup> The Declarant may be the Contracting Partner or a relevant third party on the relationship.

<sup>2</sup> Please note that many countries have signed a so called Intergovernmental Agreement or IGA with the United States of America, which sets forth certain requirements regarding the implementation of FATCA in each respective country. Before you complete this form, please consult the following link: [www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx) to determine the IGA status of your country. Closely review Appendix II of the applicable IGA, as it may contain certain information that could directly affect your FATCA status.

<sup>3</sup> The Declarant may need to obtain its own sponsored GIIN. Please note, this is applicable to Sponsored entities formed or resident in Non-IGA or Model 2 Jurisdictions as well as in Model 1 Jurisdictions with US Reportable Accounts.

<sup>4</sup> This status is only applicable up to 24 months after the date of incorporation.

<sup>5</sup> In general terms, assets which generate U.S. income under FATCA are equities of U.S. companies, as well as bonds and investment funds of U.S., and Non-U.S. Issued Derivatives which reference other assets which generate U.S. income. A non-U.S. investment fund (e.g. Luxembourg SICAV) generally is not considered an asset which generates U.S. income under FATCA. FDAP Income is that which is Fixed or Determinable, Annual or Periodic.

**To be completed by the Bank**

Client No. (CIF)

**Signature of Declarant(s)**

If you have provided a U.S. TIN and (if applicable) FATCA codes at question 1, by signing this form, you hereby certify under penalties of perjury that (1) the TIN shown on this form is my correct TIN; (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; (3) I am a U.S. citizen or U.S. resident alien; and (4) The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. If the IRS has notified you that backup withholding applies to you, you must strike out item (2) in this certification. (The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.)

Place, date

Signatory of Declarant(s)

Print Name

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Important Information:**

This form is a **document as defined in Art. 110 para. 4 of the Swiss Penal Code (SPC)**.

Willfully providing false information when completing this form may result in the penalties set out in Article 251 of the Swiss Penal Code.

**To be completed by the Bank**  
Client No. (CIF)