

## Declaration of Status as “Non-U.S. Person” or “U.S. Person”<sup>1</sup>

### Assets and Income Subject to United States Tax

#### Relationship Holder<sup>2</sup>

Mr       Ms

\_\_\_\_\_  
Name/First name, Maiden Name

\_\_\_\_\_  
Address of domicile (Street/no, Postal Code, City, Country)

\_\_\_\_\_  
Citizenship(s)<sup>3</sup>

\_\_\_\_\_  
Date and place of birth

(hereinafter referred to as the Client)

Due to the United States tax regulations, and to enable Credit Suisse (LUXEMBOURG) S.A. (hereinafter referred to as the Bank) to correctly determine the status and qualification of the Client for purposes of U.S. tax, including but not limited to U.S. withholding tax, as a

#### “Non-U.S. Person” or “U.S. Person”,

the undersigned Client hereby makes and confirms the following Declarations to the Bank:

#### 1. Declaration of Status (individuals)

With regard to the above relationship in Luxembourg, please check the appropriate box:

**a) Are you a U.S. citizen? (sole or dual citizenship)**       yes       no

**b) Are you a “U.S. resident alien”?**       yes       no

(lawful permanent resident, e.g., “green card” holder, or anyone who meets the “substantial physical presence” test, see 4. below)

**c) Were you born in the United States or a U.S. territory?**       yes       no

If you were born in the United States or a U.S. territory but nonetheless believe that you are not a “U.S. Person” under U.S. tax principles, please state the reason and submit written documentation evidencing the relinquishment of your U.S. citizen status:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<sup>1</sup> To be kept on file internally with the Bank only

<sup>2</sup> The holder is the person in whose name the relationship is held. If in name of more than one holder, each holder must fill out and sign separate forms.

<sup>3</sup> List all citizenships, if more than one.

#### To be completed by the Bank

Client No. (CIF No.)

INT. Archive:

REQ No.

**d) Are you a “U.S. Person” under U.S. tax principles for any other reason?**  yes  no  
(e.g., dual residency, spouse filing jointly, relinquishing U.S. citizenship or long-term permanent residency in the U.S., others)

Please state the reason:

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**2. Beneficial Ownership**

The undersigned Client hereby declares that either he/she is the beneficial owner according to U.S. tax principles of the assets and income to which this form relates or, if another (additional) beneficial owner(s) exists, no such other beneficial owner is a “U.S. Person” under U.S. tax principles for whom a “Yes” box would have to be checked under 1(a), (b), (c) or (d) above.

**3. Change of Circumstances in Status as Non-U.S. Person**

For the duration of the contractual relationship with the Bank, the undersigned Client undertakes to notify the Bank, at his/her own initiative and within 30 days, if his/her status (and/or the status of any other (additional) beneficial owner of the relationship) as a Non-U.S. Person under U.S. tax principles changes to the status of a U.S. Person under U.S. tax principles.

**4. “Substantial Physical Presence” Test**

You qualify as a “permanent resident” of the United States if you meet the so-called “substantial presence test.” To meet this test, you must have been physically present in the United States on at least 31 days during the current year, and 183 days during the 3 year period that includes the current year and the 2 years immediately before. For details in terms of how to count days for these purposes, you should consult the IRS website: <http://www.irs.gov/taxtopics/tc851.html>

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Place, date

  
Client's signature