

Self-certification regarding tax status for legal persons

Self-certification tax residency

NOTE

The Liechtenstein Government has agreed and will agree to a number of inter-governmental agreements to share tax information, where applicable, with the tax authorities in other jurisdictions. The requirement to collect certain information about each customer's tax arrangement is part of Liechtenstein legislation and as a life insurance company we are legally obliged to collect it. We are asking for your tax residency and tax ID numbers (where applicable) and will record this on our records, but will only disclose this information to the relevant tax authorities if and when we are required to under Liechtenstein law.

Your tax residence generally is the country in which you live for more than half a year. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). The country/countries in which you pay income tax are likely to be your country/countries of tax residence.

According to US tax law the term US-person means any of the following

- Citizens of the United States, including U.S. passport holders and dual citizens of the United States and another jurisdiction (note: US-citizenship is generally acquired upon birth in the United States or on U.S. territory and remains valid unless revoked);
- Persons meeting the „substantial physical presence requirements“ (persons, who have spent more than 31 days of the current year and 183 days in total in the United States, counting all days of presence within the current year, 1/3 of the days in the previous year and 1/6 of the days in the penultimate year); or
- Legal permanent residents of the United States at any time during the current calendar year (e.g. Green Card holders);
- Persons subject to U.S. tax for any other reasons.

The term US-Person refers to a legal person

- based in the USA / on U.S. territory; or
- subject to U.S.-law or the law of a country on U.S. territory.

Documents

For US-persons please enclose:

- W-9 form
- Verified form FinCEN Report 114 (former FBAR) and form 8938 (statement of specified foreign financial assets) for the most recent tax year concerning the policy
- CPA-letter

For legal persons who are not a US-person please enclose:

- The appropriate W-8 form

Self-certification

PART I

Policy number _____

Name _____

Date of incorporation _____

Company address _____

Function (please tick as applicable):

Policyholder

Premium Payer

Payment Recipient

1. Where are you resident for TAX PURPOSES?

I am a US-Person

I am not a US-Person

Please list the country or countries in which you are resident for tax purposes, together with any Tax Reference number(s)/Tax Identification Number(s) ("TIN"), if relevant:

	Country / Countries of tax residency	Tax Reference Number or TIN
1		
2		
3		
4		

If you have any questions on how to complete this form **we recommend that you speak to your tax or legal adviser.**

2. This document needs to be completed by each policyholder and each payment recipient (if different from the policyholder).

3. Please return this form together with all the required documents to Youplus Assurance AG, Austrasse 14, 9495 Triesen, Liechtenstein.

The policyholder(s) and the payment recipient are aware that Youplus Assurance AG is obligated to submit the personal data relevant for the FATCA-agreement between the USA and Liechtenstein (e.g. name, address, TIN) and for any other intergovernmental agreements like AEOL to the competent authority in Liechtenstein, which will forward these data to the tax authorities in the respective countries. In this respect and to this extent Youplus Assurance AG is exempt from the insurance secrecy.

The policyholder is obliged to inform Youplus Assurance AG about any changes concerning the tax status of the person referred to above without delay.

Place

Date

Signature (Handwritten signature required)

Legal persons (including trusts and foundations) are requested to complete part II and annex 1 as well.

PART II (to be completed by legal entities including trusts and foundations)

Policy number _____

Legal representative(s) _____

For FATCA purposes please state entity type and enclose the appropriate W-8 or W-9 for and complete annex 1:

- Active Non-Financial Foreign Entity
- US-owned Passive Non-Financial Foreign Entity
- Non US-owned Passive Non-Financial Foreign Entity
- Participating Foreign Financial Institution
- Non-Participating Foreign Financial Institution
- Non-Reporting Foreign Financial Institution
- Other (please specify): _____

GIIN (for IRS registered Foreign Financial Institutions): _____

For AEOI purposes please state entity type and complete annex 1:

- Reporting Financial Institution
- Active Non-Financial Entity (Active NFE)
- Non-Reporting Financial Institution
- Passive Non-Financial Foreign Entity (Passive NFFE)

Tax Identification Number: _____

Place

Date

Signature legal representative(s),
(Handwritten signature required)

Annex 1 (to be completed by legal entities including trusts and foundations)

Please state the details of all controlling persons (i.e. any person that indirectly or directly controls 10% or more of an entity; for trusts and foundations the settlor, the trustees, the protector, beneficiaries or class of beneficiaries and any other natural person exercising ultimate effective control; for other legal arrangements persons in equivalent or similar positions) – **for additional controlling persons please use a separate sheet:**

Controlling Person 1	
Role	<input type="checkbox"/> Ownership <input type="checkbox"/> Senior managing official <input type="checkbox"/> Other <input type="checkbox"/> Settlor / <input type="checkbox"/> Equivalent <input type="checkbox"/> Trustee / <input type="checkbox"/> Equivalent <input type="checkbox"/> Protector / <input type="checkbox"/> Equivalent <input type="checkbox"/> Beneficiary / <input type="checkbox"/> Equivalent <input type="checkbox"/> Other
Name	
Address	
Date of birth	
Place of birth	
Nationality	
Main jurisdiction for tax purposes	
Tax identification no. (TIN)	

Controlling Person 2	
Role	<input type="checkbox"/> Ownership <input type="checkbox"/> Senior managing official <input type="checkbox"/> Other <input type="checkbox"/> Settlor / <input type="checkbox"/> Equivalent <input type="checkbox"/> Trustee / <input type="checkbox"/> Equivalent <input type="checkbox"/> Protector / <input type="checkbox"/> Equivalent <input type="checkbox"/> Beneficiary / <input type="checkbox"/> Equivalent <input type="checkbox"/> Other
Name	
Address	
Date of birth	
Place of birth	
Nationality	
Main jurisdiction for tax purposes	
Tax identification no. (TIN)	

Controlling Person 3	
Role	<input type="checkbox"/> Ownership <input type="checkbox"/> Senior managing official <input type="checkbox"/> Other <input type="checkbox"/> Settlor / <input type="checkbox"/> Equivalent <input type="checkbox"/> Trustee / <input type="checkbox"/> Equivalent <input type="checkbox"/> Protector / <input type="checkbox"/> Equivalent <input type="checkbox"/> Beneficiary / <input type="checkbox"/> Equivalent <input type="checkbox"/> Other
Name	
Address	
Date of birth	
Place of birth	
Nationality	
Main jurisdiction for tax purposes	
Tax identification no. (TIN)	

Controlling Person 4	
Role	<input type="checkbox"/> Ownership <input type="checkbox"/> Senior managing official <input type="checkbox"/> Other <input type="checkbox"/> Settlor / <input type="checkbox"/> Equivalent <input type="checkbox"/> Trustee / <input type="checkbox"/> Equivalent <input type="checkbox"/> Protector / <input type="checkbox"/> Equivalent <input type="checkbox"/> Beneficiary / <input type="checkbox"/> Equivalent <input type="checkbox"/> Other
Name	
Address	
Date of birth	
Place of birth	
Nationality	
Main jurisdiction for tax purposes	
Tax identification no. (TIN)	

Place

Date

Signature legal representative(s),
(Handwritten signature required)