

## Self-certification regarding tax status for individuals

### Self-certification tax residency

#### NOTE

The Irish Government has agreed and will agree a number of inter-governmental agreements to share tax information, where applicable, with the tax authorities in other jurisdictions (FATCA<sup>1</sup> agreement with the USA, AEOI<sup>2</sup> agreement with many countries worldwide with more countries to join). The requirement to collect certain information about each customer's tax arrangement is part of Irish 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 now, but will only disclose this information to the relevant tax authorities if and when we are required to under Irish 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, place or date of birth in the US) may cause you to be resident elsewhere or resident in more than one country at the same time (dual tax residency). The country/countries in which you are a general taxpayer is/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. 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 or in case of other special circumstances, e.g. children of diplomats);
- 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.

If you are not sure if you meet one or more of these conditions **we recommend to consult your legal or tax advisor**

### 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

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<sup>1</sup> FATCA: Foreign Account TAX Compliance Act

<sup>2</sup> AEOI: Automatic Exchange of Information

## Self-certification

Irrespective of whether you are a US-person or not we kindly ask you to complete this self-certification.

Policy number \_\_\_\_\_

First and last name \_\_\_\_\_

Date of birth \_\_\_\_\_

Country of birth \_\_\_\_\_

Home 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 available:

	Country of tax residency	Tax reference number or TIN	Reason why no TIN is available*
1			
2			

\* possible reasons: a) country of tax residency does not issue TINs; b) obtaining a TIN is not mandatory in country of tax residency; c) other reasons (please specify)

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, Irish Branch, 15 Harcourt Street, Dublin 2, Ireland.**

The policyholder(s) and the payment recipient are aware that the Irish branch of Youplus Assurance AG is obliged to submit the personal data relevant for the FATCA-agreement between the USA and Ireland (e.g. name, address, TIN) and for any other intergovernmental agreements like AEOI to the competent authority in Ireland, which will forward these data to the tax authorities in the respective countries. In this respect and to this extent the Irish branch of 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 or any other details on this form without delay and on his own initiative.

Youplus Assurance AG, Irish Branch  
15 Harcourt Street  
IE-Dublin 2  
Phone +423 239 30 96  
Fax +423 239 30 33



Under penalties of perjury, I swear that I have examined the information on this form and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Place

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (handwritten signature required)