

Name and Surname

Cornèr Banca SA

U.S. Tax Status Declaration for Natural Persons¹⁾

U.S. tax form/U.S. withholding tax

Savings and income subject to U.S. withholding tax

In compliance with the requirements under U.S. withholding tax regulations, and to enable the Bank to correctly determine the status and qualification of the holder of the account and the Beneficial Owner thereof, if different from the holder (for the purposes of U.S. withholding tax), as a

«Non-U.S. Person» or «U.S. Person»

the aforementioned account holder⁽²⁾ hereby confirms the following to the Bank:

1. Status Certification (natural persons)

With regard to the account indicated above held at the Bank, please answer the following questions by ticking the appropriate boxes:

Is/are the holder of the account and/or the Beneficial Owner thereof, if different from the holder, a U.S. citizen(s)? (sole or dual citizenship)

YES NO

If your response to the question was «NO», please answer the following questions:

Is/are the holder of the account or the Beneficial Owner thereof, if different from the holder, a U.S. resident alien(s)?

YES NO

(lawful permanent resident, e.g. a Green Card holder, or substantial physical presence in the United States in the next two years, e.g. substantial physical presence test)

Is/are the holder of the account and/or the Beneficial Owner thereof, if different from the holder, considered a U.S. taxpayer(s) for any other reason?

YES NO

(e.g. dual resident, spouse filing jointly, renunciation of U.S. citizenship, residency permit following long and frequent presence in the USA, or other)

No.

Account

Was/were the holder of the account and/or the Beneficial Owner thereof, if different from the holder, born on U.S. territory?

YES NO

Status Certification

Mark the corresponding field (by choosing one option) on the basis of the previous declaration:

I answered «No» to all of the above questions and I am not a U.S. person.

To determine the status of “non-U.S. person”, according to FATCA, the bank is obliged to ask for more information with particular reference to the following indications:

- place of residence or postal address in the USA;
- one or more phone numbers in the USA;
- a power of Attorney or an authorization signature currently in force in favor of a US Person;
- standing order for the transfer of funds to an account held in the USA;
- place of birth in the USA.

Do you meet one of these indicia?

YES NO

This form shall be valid only if you have accurately answered all of the questions. If your response to any of these questions is «YES», please duly fill out and sign the tax form «Declaration for U.S. taxpayers».

2. Beneficial Owner

I hereby state pursuant to the principles laid out by the U.S. Internal Revenue Service that I am the Beneficial Owner of the assets and income to which this form refers.

Account Holder Beneficial Owner (insert name and surnameD)

3. Change of “Non-U.S. Person” status

If, pursuant to U.S. tax law, the «Non-U.S. Person» status should change over time, the account holder is required to inform the Bank immediately of such a change in writing.

4. Verification of «U.S. Person» status

- Should this declaration become invalid or no longer reflect the reality for any reason whatsoever after being registered by the Bank, namely following
 - (i) a change in the tax status of the account holder and/or economic beneficiary from «Non-U.S. Person» to «U.S. Person» due to changed conditions of the party or an amendment to U.S. tax law, or
 - (ii) the emergence of additional circumstances based on which, despite this declaration, the account in question has become the account of a «U.S. Person» pursuant to U.S. tax law
- and if, at that moment, the deposit account holder does not agree to duly fill out and sign the IRS W-9 tax form for the Bank,

the account holder hereby grants the Bank an irrevocable mandate to:

- (i) sell and liquidate all of its assets in compliance with commercial practices in force and with no prior notice, proceeding to deduct the U.S. withholding tax at the rate applicable at the time of the event deriving from the disposal of the stocks, and to pay this amount to the U.S. Internal Revenue Service (IRS), as set forth in the “Qualified Intermediary Agreement” contract signed by the Bank with the IRS³⁾,
- (ii) close all existing accounts at the Bank, crediting any credit balance to an account at another banking institution indicated by the account holder to the Bank in writing.

The account holder hereby commits to provide the Bank with all required collaboration and to carry out all deeds and formalities that the Bank may deem necessary for such purpose.

I am aware that this means that my identity (and the identity of all the beneficial owners) will be made known to the U.S. tax authorities and with this statement I agree irrevocably that the bank transmits to IRS all information in this banking relationship, including, but not only, the name and address of the client, information related to the beneficiary owner, a copy of the IRS W-9 tax form, account statements, the amount of the assets held by the bank, the amount of revenue and income and any other information concerning the banking relationship that may be required by IRS.

If there is no instruction concerning which bank the savings should be transferred to, the Bank will issue a cheque to the account holder.

5. Liability

The account holder hereby expressly accepts all consequences directly and/or indirectly associated with the above declarations, including any failure to disclose subsequent changes, as well as any sale and liquidation of the stocks held, closure of accounts and transfer of all credit balances to another institution pursuant to article 4, and waives, with no reservation whatsoever, any request for compensation for any reason whatsoever. The account holder also irrevocably states, with no exception or objection whatsoever, that it shall wholly indemnify the Bank for any legal action, decision or order from a competent authority against the Bank and/or damage - including indirect and consequential damages - deriving from or in any event connected to the issuing of false, incorrect or incomplete declarations, the aforementioned sale and liquidation of the stocks, closure of the accounts and transfer of any credit balance to another institution pursuant to article 4.

6. Certification

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

1. I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
2. The beneficial owner is not a U.S. person,
3. The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner’s share of a partnership’s effectively connected income, and
4. For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Date

Signature

¹⁾ To be kept exclusively on file with the Bank

²⁾ Holders of joint deposit accounts must fill out and sign separate forms

³⁾ The U.S. withholding tax amount shall be paid to the IRS without announcing the identity of the account holder, as expressly set forth in the “Qualified Intermediary Agreement”