

– Part reserved for VAUDOISE LIFE –

Person number: .....

Concerned insurance contract(s): .....

The entity is identified as – check the appropriate box:

**Policyholder**

Subscription of a new business relationship or change of policyholder (transfer).

**Account holder**

As part of a payment of the following benefits (full list):

- |                               |   |
|-------------------------------|---|
| – Total and partial maturity  | – Participation in surpluses              |
| – Total and partial surrender | – Life annuity, flexible, annuity certain |
| – Death benefit               | – One-time withdrawal                     |
| – Disability pension          | – Withdrawal of the Serenity bonus        |

**Secured creditor**

Pledging an insurance policy to a legal entity.

## A. Entity<sup>1</sup> to be identified

### 1. Main data

Business name: .....

Address: .....  
(Street, house/building/flat number, etc.)

*No P.O. box or in-care-of address unless  
it appears in the commercial register*

ZIP code – Town – Country: .....

### 2. FATCA Status

**a) Is the entity a US single member LLC?**

Yes ⇨ For FATCA purposes, the account holder is the single member. Please attach to this document an official and current IRS form for the single member duly completed, dated and signed.

No ⇨ Proceed to question b.

**b) Is the entity a US Person?**

A corporation or partnership is a US Person if it is created or organized in the United States of America, or under the laws of the US or of any US State. A trust is a US Person if it cumulatively meets the court test and the control test. If one of the two tests is not met, a trust is not considered a US Person.

Yes ⇨ Please attach to this document an official and current IRS form 'W-9' duly completed, dated and signed as an integral part of this form.

No ⇨ Proceed to question c.

<sup>1</sup> The term **entity** used in the present form means a legal entity.

**c) What is the exact FATCA status of the entity?**

Check the appropriate FATCA status, if required, complete the additional information column:

FATCA Status	Additional information
Nonparticipating FFI	None
Participating FFI	
Reporting Model 1 FFI	Entity's GIIN:.....
Reporting Model 2 FFI	
Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI)	Category + relevant paragraph under the US Treasury Regulations: ..... Entity's GIIN:.....
Sponsored FFI	GIIN of the sponsored entity: ..... Name of the sponsoring entity:.....
Nonreporting IGA FFI	Which country's IGA was used to grant this status? ..... Category + relevant paragraph, as provided under Annex II of the applicable IGA or under the US Treasury Regulations: ..... Entity's GIIN, when applicable:..... Name of the sponsoring entity or of the trustee of a «Trustee-Documented Trust », when applicable: ..... GIIN of the foreign trustee of a «Trustee-Documented Trust » as FFI, when applicable: .....
Active NFFE	Category under Annex I of the Swiss IGA: .....
Passive NFFE	None
Other status	Status + relevant paragraph under the US Treasury Regulations: .....

**3. AEoI status**

**a) Is the entity the holder of an excluded account?**

Yes ⇨ Type of excluded account:.....

No ⇨ Proceed to question b.

**b) Is the entity a « Professionally Managed Investment Entity 'PMIE' » type financial institution?**

Yes

No ⇨ Proceed to question c.

**c) Is the entity another type of financial institution than the one mentioned in question b?**

Yes ⇨ Type of financial institution:.....

No ⇨ Proceed to question d.

**d) What is the entity's type of NFE?**

Active NFE – publicly traded corporation.

⇒ Indicate the name of the regulated securities market on which the stock of the entity is regularly traded: .....

Active NFE – corporation that is not publicly traded and that is a related entity of a publicly traded corporation.

⇒ Indicate the name of the publicly traded corporation to which the entity is related: .....

⇒ Indicate the name of the regulated securities market on which the stock of the above-mentioned entity is regularly traded: .....

Active NFE – other entity that is not publicly traded and that is related to a publicly traded corporation.

⇒ Indicate the name of the publicly traded corporation to which the entity is related: .....

⇒ Indicate the name of the regulated securities market on which the stock of the above-mentioned entity is regularly traded: .....

Active NFE – governmental entity, central bank or international organization.

Active NFE – other than the above-mentioned.

⇒ Indicate the type of active NFE: .....

Passive NFE.

**4. Controlling person(s)**

Only the following entities are concerned:

- under FATCA, 'passive NFFEs' and/or
- under AEoI, 'passive NFEs' or 'professionally managed investment entities' that are not resident in any participating jurisdiction.

By signing this form for tax identification and self-declaration, the person(s) authorized to sign on behalf of the entity certify(ies) that the information related to all controlling persons of the entity are listed in Annex: « Controlling person ».

**5. Country(ies) of tax liability**

List in the below table all the countries in which the entity is liable to tax:

	Country of tax liability	Taxpayer Identification Number (TIN)*	Reason if no TIN is available** (A, B, or C)
1			
2			
3			

\* The TIN is mandatory for any country of tax liability other than Switzerland and the United States of America.

\*\* Indicate the appropriate reason.

Reasons: A – The country of tax liability mentioned does not issue TINs.

B – The TIN is not available at the moment and will be communicated as soon as it is known.

C – It is impossible to obtain a TIN or an equivalent number. Please briefly explain why you are unable to obtain a TIN.

## **6. FATCA – Authorisation to disclose data to the IRS**

Only US accounts and nonparticipating FFIs are concerned.

- The person(s) authorized to sign on behalf of the entity acknowledge(s) that VAUDOISE LIFE is and will remain subject to various US tax regulations and similar FATCA agreements concluded with the IRS. Such US regulations and agreements may require VAUDOISE LIFE to provide certain information to the IRS.
- The person(s) authorized to sign on behalf of the entity authorize(s) VAUDOISE LIFE to report to the IRS, e.g. on Form 8966 « FATCA Report », all information concerning the relationship between the entity and VAUDOISE LIFE (the « client relationship »), including but not limited to the name and address of the entity, information regarding the controlling person(s) of the entity, the entity's TIN, a copy of any IRS forms (e.g. Form W-9) on file and/or some or all of the data contained in such forms, account statements, the amount of assets held in aggregate at VAUDOISE LIFE, the revenues and income received on any account with VAUDOISE LIFE and any other information regarding the client relationship which may be requested by the IRS.
- The person(s) authorized to sign on behalf of the entity certify(ies) that the entity explicitly waives any protection or right under the Swiss insurer-entity confidentiality and data protection laws to the extent necessary for the reporting of data to the IRS as outlined in the paragraph above.
- The person(s) authorized to sign on behalf of the entity accept(s) that any data that VAUDOISE LIFE discloses to the IRS will be subject to the laws of the United States of America and will no longer be subject to Swiss laws. US laws and regulations may follow different principles of insurance-entity confidentiality and/or data protection than Swiss laws do.
- This authorisation<sup>2</sup> remains valid until explicitly revoked in writing by the person(s) authorized to sign on behalf of the entity. All data communicated to the IRS are disclosed irrevocably to the IRS and will remain in the control of the United States of America, including following revocation of this authorization and/or the termination of the client relationship.

## **7. Change in circumstances**

For the duration of the contractual relationship with VAUDOISE LIFE, the person(s) authorized to sign on behalf of the entity undertake(s) to notify immediately VAUDOISE LIFE on his/her/their own initiative, of any change regarding the country(ies) of tax liability and the FATCA and AEOI status of the entity.

In this case, this/these same person(s) commit(s) to submit to VAUDOISE LIFE a new form duly completed, dated, signed and with the required documentation, within 30 days following such change in circumstances.

<sup>2</sup> Only applicable to accounts opened after 30 June 2014. With respect to accounts opened on or prior to 30 June 2014, such authorisation is irrevocable for the current calendar year and automatically renewed for each subsequent calendar year unless revoked before the end of the month of January of such subsequent calendar year. The revocation must be received by the head office of VAUDOISE LIFE at the latest on the last day of the month of January.

**8. Declaration and signature**

By signing this form, the person(s) authorized to sign on behalf of the entity certify(ies) that:

- the information contained in the present form is, to the best of his/her/their knowledge, exact and complete;
- the information contained in the present form and the information regarding the contractual relationship with VAUDOISE LIFE mentioned above can be transmitted to the Swiss tax authorities then exchanged with other tax authorities in the context of the AEOI, respectively transmitted to the tax authorities of the United States of America in the context of FATCA; and
- He/she/they is(are) aware that based on article 35 of the Swiss AEOI Act, wilfully providing incorrect information on a self-declaration, not notifying VAUDOISE LIFE about any change in circumstances or providing incorrect information in case of a change in circumstances, is punishable by fine.

VAUDOISE LIFE does not provide any tax or legal advice. It does not have the capacity to determine the FATCA/AEOI status of the entity. In case of doubt, please contact a relevant skilled professional.

.....  
Place and date

.....  
Signature of the person authorized to sign on behalf  
of the entity (+ first name, last name written in full)

.....  
The above-mentioned person signs in his/her capacity as<sup>3</sup>

.....  
Place and date

.....  
Signature of the person authorized to sign on behalf  
of the entity (+ first name, last name written in full)

.....  
The above-mentioned person signs in his/her capacity as<sup>3</sup>

<sup>3</sup> Clearly state the capacity in which you are signing (director, deputy director, commercial agent, authorized officer, etc.).



Country of tax liability*	Taxpayer Identification Number (TIN)**	Reason if no TIN is available*** (A, B or C)
1		
2		
3		

\* Please list all countries of tax liability. **If the controlling person is a US Person** (see the following FATCA notice), **please indicate, in any case, the United States of America as country of tax liability.** It is also mandatory to include an IRS form W-9 duly completed, dated and signed as part of this document on which the US taxpayer identification number (TIN) appears. Website address for IRS form W-9: [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf)

\* The TIN is mandatory for any country of tax liability other than Switzerland and the United States of America.

\*\*\* Indicate the appropriate reason.

Reasons: A – The country of tax liability mentioned does not issue TINs.

B – The TIN is not available at the moment and will be communicated as soon as it is known.

C – It is impossible to obtain a TIN or an equivalent number. Please briefly explain why you are unable to obtain a TIN.

### FATCA notice

The Foreign Account Tax Compliance Act (FATCA) is a piece of tax legislation adopted by the United States of America which makes it possible to levy charges on all accounts held abroad by persons liable to pay taxes in the United States. Such persons are designated by the general term of 'US Persons'.

The FATCA requires that financial institutions identify accounts under their management held by 'US Persons' and that they undertake to communicate information to the IRS periodically in respect of these persons.

*IRS: Internal Revenue Service (the US tax authority).*

*Account: in the case of life insurance companies, corresponds to insurance contracts or premiums deposit accounts.*

### Explanation of the term 'US-Person'

For the purposes of the FATCA, a 'US Person' is understood to be:

**All** citizens of the United States of America, including US passport holders and dual citizens of the United States of America and another jurisdiction; (US citizenship is acquired in particular by birth in the United States of America or in a US territory, viz. Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico and the US Virgin Islands and continues unless revoked);

**All** holders of permanent-resident status in the United States of America at any time in the calendar year (e.g. a 'green card' holder);

**All** persons meeting the 'Substantial Presence Test' criteria, i.e. any person who has stayed physically in the United States of America for more than 31 days in the current year and for a total of 183 days if all days' presence in the current year, a third of the days in the previous year and a sixth of the days in the last-but-one year are added together; or

**All** persons subject to US taxation for any other reason (e.g. spouse is considered to be a 'US Person' and election was made to file jointly in the United States of America).

## 3. Change in circumstances

For the duration of the contractual relationship between VAUDOISE LIFE and the entity, the person(s) authorized to sign on behalf of the entity undertake(s) to notify immediately VAUDOISE LIFE on his/her/their own initiative, of any change regarding the controlling person's country(ies) of tax liability or FATCA and AEoI status (e.g. change of country of tax liability because of the termination or the beginning of tax liability in one or more countries).

Should this be the case, this/these same person(s) commit(s) to also submit to VAUDOISE LIFE (a) new annex(es) duly completed, dated, signed and with the required documentation within 30 days following such change in circumstances.

**4. Declaration and signature**

By signing this form, the person(s) authorized to sign on behalf of the entity certify(ies) that:

- the information contained in this annex is, to the best of his/her/their knowledge, exact and complete;
- the information contained in this annex and the information regarding the contractual relationship with VAUDOISE LIFE mentioned above can be transmitted to the Swiss tax authorities then exchanged with other tax authorities in the context of the AEoI, respectively transmitted to the tax authorities of the United States of America in the context of FATCA; and
- He/she/they is(are) aware that based on article 35 of the Swiss AEoI Act, wilfully providing incorrect information on a self-declaration, including an annex, not notifying VAUDOISE LIFE about any change in circumstances or providing incorrect information in case of a change in circumstances, is punishable by fine.

VAUDOISE LIFE does not provide any tax or legal advice. It does not have the capacity to determine the FATCA/AEoI status of the controlling person of the entity. In case of doubt, please contact a relevant skilled professional.

.....  
Place and date

.....  
Signature of the person authorized to sign on behalf  
of the entity (+ first name, last name written in full)

.....  
The above-mentioned person signs in his/her capacity as<sup>3</sup>

.....  
Place and date

.....  
Signature of the person authorized to sign on behalf  
of the entity (+ first name, last name written in full)

.....  
The above-mentioned person signs in his/her capacity as<sup>3</sup>

<sup>3</sup> Clearly state the capacity in which you are signing (director, deputy director, commercial agent, authorized officer, etc.)



**INFORMATION TO THE PERSONS AUTHORIZED TO SIGN AND TO THE CONTROLLING PERSONS**

The agreements on transmission of information, concluded in the context of FATCA between Switzerland and the United States of America, as well as in the context of the AEoI between Switzerland and a large number of countries, so-called partner countries (in particular, under article 1, paragraphs 1 and 2 of the AEoI Act, the Multilateral Competent Authority Agreement of 29 October 2014 and the other international conventions which provide for an automatic exchange of information on financial accounts) aim at combatting international tax evasion.

The tax identification and self-declaration form is used to collect the information required under FATCA/AEoI. It is mandatory for unrestricted 'pillar 3b' individual pension insurance with a savings component (capitalization products, financial products and old-age pensions), as well as for premiums deposit accounts linked to pillar 3b contracts without a savings component (death benefits products, disability annuity products) or restricted pillar 3a contracts.

This form is not required if there is already a tax identification and self-declaration form completed and signed in the context of FATCA and the AEoI, unless new data affect the country of tax liability and/or the FATCA/AEoI tax status of the entity to be identified.

The person(s) signing the aforesaid form is/are informed that VAUDOISE LIFE is a reporting Financial Institution (FI) for AEoI and FATCA purposes. VAUDOISE LIFE commits to respect and apply due diligence procedures, such as transmitting requested forms (e.g. W-9 form with regard to US-Persons) and/or communicating information regarding reportable accounts held by reportable persons to US or AEoI partner countries fiscal authorities, notably:

- name, address, date of birth, country of tax liability, taxpayer identification number(s) (TIN), type of entity to be identified, date of birth and type of the controlling person whenever applicable;
- account number (or, in its absence, its functional equivalent);
- VAUDOISE LIFE's name, address and Swiss company identification number (IDE);
- balance or value of the account (including the cash value for cash value insurance contracts and annuity contracts) as of the end of the calendar year, or the closure of the account and eventually its closing value whether the account were closed during the calendar year;
- any total gross amount credited to the account or paid off to its holders during the calendar year.

Every person liable to taxation in an AEoI Swiss partner country and/or in the United States of America may be subject to transmission of information in the context of AEoI and/or FATCA. The FATCA regulation, the Swiss AEoI Act and the FADP define the legal framework related to data security.

Under article 19 of the AEoI Act, the persons that are reportable to tax authorities can only claim from the FTA their right of access and can only request the rectification of inaccurate data due to a transmission error. If the data transmission unreasonably prejudices the reportable person, due to a lack of guarantees of the rule of law, the claims referred to in article 25a of the Federal Act on Administrative Procedure are applicable.

Regarding the information collected by VAUDOISE LIFE, these same persons have the rights defined in the FADP. In particular, they have the right to ask VAUDOISE LIFE to rectify inaccurate data in accordance with article 5 of the FADP. By virtue of article 8 of the FADP, they also have the right to access data that concern them and that is processed by VAUDOISE LIFE.

Generally, only the tax authorities of the reportable jurisdiction in which the reportable person is resident have access to the information communicated, which is used exclusively for tax purposes. In principle, the recipient State is prohibited from transmitting the received information to another jurisdiction and is bound by an obligation of confidentiality. Generally, the recipient State may only make the information communicated available to persons and authorities in charge of taxation or its supervision in that State.

The list of Switzerland's AEoI partner States is available on the State Secretariat for International Financial Matters SIF (FDF) website under: <https://www.sif.admin.ch/sif/de/home/themen/internationale-steuerpolitik/automatischer-informationsaustausch.html>