

Client Status Self-Declaration

Please note this form is required for each policy and that all fields are mandatory. Fields not applicable please mark with "n/a". In case of uncertainty you may want to refer to your legal and tax adviser.

1 Policyholder

Policy no.:

	1 st Policyholder	2 nd Policyholder
Last name/Company name:		
First name:		
Address:		
Postcode/Town:		
Country:		
E-mail:		
Telephone number incl. country code:		
Date of birth/incorporation (dd/mm/yyyy):		
Place of birth/incorporation* (country/town):		
Nationality(ies):		
Main jurisdiction of residence for tax purposes:		
Taxpayer Identification Number(s) TIN:		
U.S. Person Status Declaration according to Annex I "U.S. Person Definition":	<input type="checkbox"/> I am a U.S. Person <input type="checkbox"/> I am not a U.S. Person*	<input type="checkbox"/> I am a U.S. Person <input type="checkbox"/> I am not a U.S. Person*

*If you have a U.S. Place of birth (or other U.S. indicia) but declare not to be a U.S. Person please provide proof of renunciation of your U.S. citizenship.

In case the Policyholder is a legal entity or trust:

For FATCA¹ purposes, please confirm the entity type thereunder or/and provide the appropriate IRS W-8 Form / W-9 Form:

<input type="checkbox"/> Active Non-Financial Foreign Entity	<input type="checkbox"/> U.S. owned Passive Non-Financial Foreign Entity*
<input type="checkbox"/> Non-U.S. owned Passive Non-Financial Foreign Entity	<input type="checkbox"/> Participating Foreign Financial Institution ²
<input type="checkbox"/> Non-Reporting Foreign Financial Institution	<input type="checkbox"/> Non-Participating Foreign Financial Institution
<input type="checkbox"/> Other (please specify):	

***If this status applies you must provide IRS Form W-8BEN-E including the completed Part XXX (Substantial U.S. Owners of Passive NFFE) of the form.**

GIIN³ for an IRS registered Foreign Financial Institution:

¹ Foreign Account Tax Compliance Act.

² Including Reporting Modell 1 and Modell 2 FFI (Foreign Financial Institution).

³ Global Intermediary Identification Number.

For AEoI⁴ purposes, please confirm the entity type thereunder:

☐ Reporting Financial Institution

☐ Active Non-Financial Entity (Active NFE)

☐ Non-reporting Financial Institution

☐ Passive Non-Financial Entity (Passive NFE)*

***If this status applies, you must provide and complete Annex III.**

Global Intermediary Identification Number (GIIN):

Legal representative (if applicable):	of 1 st Policyholder	of 2 nd Policyholder
Name:		
First name:		
Address:		
Postcode/Town:		
Country:		
Date of birth (dd/mm/yyyy):		
E-mail:		
Telephone number incl. country code:		

2 Beneficial Owner

The Policyholder hereby declares that the following person is the Beneficial Owner:

☐ 1st Policyholder

☐ 2nd Policyholder

☐ The Beneficial Owner is different from the Policyholder and hereby certifies the following:

Last name:	
First name:	
Address:	
Postcode/Town:	
Country:	
E-mail:	
Telephone number incl. country code:	
Date of birth (dd/mm/yyyy):	
Place of birth* (country/town):	
Nationality(ies):	
Main jurisdiction of residence for tax purposes:	
Taxpayer Identification Number(s) TIN:	

⁴ Automatic Exchange of Information based on OECD Common Reporting Standards.

U.S. Person Status Declaration according to Annex I “U.S. Person Definition”:	<input type="checkbox"/> I am a U.S. Person <input type="checkbox"/> I am not a U.S. Person*
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*If you have a U.S. Place of birth (or other U.S. indicia) but declare not to be a U.S. Person please provide proof of renunciation of your U.S. citizenship.

Legal representative of the Beneficial Owner (if applicable):	
Name:	
First name:	
Address:	
Postcode/Town:	
Country:	
Date of birth (dd/mm/yyyy):	
E-mail:	
Telephone number incl. country code:	

Please note: The Beneficial Owner always has to be a physical person.

3 Data Disclosure

I/We, the Policyholder(s) and/or the Beneficial Owner (if different from Policyholder), understand and acknowledge, that Swiss Life (Liechtenstein) AG (Swiss Life) is legally required to disclose and report data (including tax relevant information) pertaining to the Policy with Swiss Life and any other relevant data arising from the application documents or other documents regarding the Policy to competent authorities for FATCA and AIA purposes in accordance with relevant Liechtenstein laws which release Swiss Life for such purpose from the insurance, data and business secrecy.

I/We, the Policyholder(s) and/or the Beneficial Owner (if different from Policyholder), understand and acknowledge, that Swiss Life may be obliged to disclose and report data (including tax relevant information) pertaining to the Policy with Swiss Life and any other relevant data arising from the application documents or other documents regarding the Policy to its business partners (custodian bank holding the Policy's assets, asset manager and/or any other mandated third party, appointed during the term of the contract) or to authorise its business partners to transfer such data or information. This duty may lead to a disclosure of the data or information to the competent authorities. **I/We agree to this disclosure and data transfer, and to the extent necessary, release Swiss Life and its business partners from the Liechtenstein insurance secrecy provision in order to comply with the aforementioned disclosure, reporting and data transfer requirements.**

This data/information may include, but is not limited to, personal data of the Policyholder and/or Beneficial Owner (if different from Policyholder) such as a copy of the identity card, full name, address, date and place of birth, nationality, Social Security Number or Taxpayer Identification Number as well as data related to the bank account underlying the Policy including but not limited to account statements, amount of assets and any revenues or income, and any other relevant data arising from the execution of the insurance contract including U.S. Treasury and IRS Forms W-9, FinCEN Report 114 and/or TD F 90-22.1 FBAR, 8938 or other equivalent forms, whether this information is confidential or not (the “Data”). The Data may be disclosed by means of written courier (postal or electronically) and/or verbally (telephone or oral communication).

The Policyholder(s) and Beneficial Owner (if different from Policyholder) fully and unlimitedly release Swiss Life from any liability incurred from disclosing or transferring the data. The Policyholder and Beneficial Owner (if different from Policyholder) are aware of the risk related to electronic communication and explicitly release Swiss Life from any liability with regard to any erroneous transmission.

4 Obligation to co-operate and inform

I/We, the Policyholder(s) and Beneficial Owner (if different from Policyholder) undertake and agree to inform Swiss Life within 30 days of any changes of his/their U.S. Person Status or Entity categorization for FATCA or AEol purposes and any other material change of circumstances such as a change of jurisdiction of residence for tax purposes.

5 Signatures

I/We, the Policyholder(s) and Beneficial Owner (if different from Policyholder) declare that I/we have answered all questions completely and truly.

Place/Date:	Signature of the 1st Policyholder /Legal representative:
Place/Date:	Signature of the 2nd Policyholder /Legal representative:
Place/Date:	Signature of the Beneficial Owner /Legal representative (if different from Policyholder):

6 Documents and Forms to be Enclosed

Documents to be enclosed in case the Policyholder or the Beneficial Owner is a U.S. Person:

- ☐ A recent IRS W-9 Form (Request for Taxpayer Identification Number and Certification); **and**
- ☐ A verified Form FinCEN Report 114 (former FBAR TD F 90-22.1) and Form 8938 (Statement of Specified Foreign Financial Assets) for the most recent tax year concerning the policy.

Documents to be enclosed in case the Policyholder or the Beneficial Owner is NOT a U.S. Person:

- ☐ The appropriate IRS W-8 Form (if applicable according to sections 1 and 2 for this form).

Documents to be enclosed in case the Policyholder or the Beneficial Owner is a passive NFE:

- ☐ Annex III of this form.

This declaration and all enclosed documents to be sent to:

Swiss Life (Liechtenstein) AG, Country Desk, In der Specki 3, FL-9494 Schaan, Liechtenstein

Annex I “U.S. Person Definition”

You are deemed a “**U.S. Person**” if you are subject to U.S. tax laws for any reason. The term “U.S. Person” has the following meaning in accordance with the U.S. Internal Revenue Code:

1. A U.S. citizen (U.S. passport holder, born in the U.S.), also in case of dual or multiple citizenships, where one of which is a U.S. citizenship;
2. A “U.S. resident alien” (e.g. Green Card Holder (also if expired and unreturned), in possession of a U.S. alien registration card as a lawful permanent resident issued by the US citizenship and Immigration Service (USCIS));
3. A “U.S. Person” under US tax principles or for any other reason (including but not limited to dual residency, spouse filing jointly, relinquishing U.S. citizenship or long-term permanent residency in the U.S.);
4. A person is considered to be a resident of the U.S. if he satisfies the substantial presence test, i.e. during the current year a presence in the U.S. of at least 183 days or, if less but at least already during 31 days, according to the following formula: $(\# \text{ of days in the current year} \times 1) + (\# \text{ of days in the 1st preceding year} \times 1/3) + (\# \text{ of days in the 2nd preceding year} \times 1/6) = 183 \text{ days}$;
5. An individual resident in the United States, the District of Columbia, any U.S. territories (Puerto Rico, Guam, American Samoa, U.S. Virgin Islands, Northern Mariana Islands) and U.S. possessions (Midway Islands, Wake Island, Kingman Reef, Navassa Island, Johnston Atoll, Palmyra Atoll, Baker, Howland and Jarvis Islands) regardless of his U.S. tax status;
6. A partnership, corporation or limited liability company (LLC) created or organized under the laws of the U.S. or any of its states, the District of Columbia, or any U.S. possession or territory (please refer to section 5) thereof; for FATCA purposes any Non-U.S. partnership, corporation or LLC where at least one person qualifies as a U.S. Person as defined under section 1 to 5 above and - either directly or indirectly - controlling 10% or more of such Non-U.S. partnership, corporation or LLC;
7. An estate of a U.S. citizen or U.S. resident;
8. A trust upon which a U.S. court would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration; or
9. A trust in relation to which one or more U.S. persons have the authority to control all substantial decisions.

Annex II Information on FATCA and AEol

Foreign Account Tax Compliance Act (FATCA)

In March 2010 new legal provisions under the "Foreign Account Tax Compliance Act" (FATCA) were adopted in the United States aimed at enforcing U.S. taxation around the world. The goal of the U.S. legislators is that all financial institutions throughout the world (e.g. banks and insurance companies) will directly provide the U.S. tax authorities with information on assets held by persons subject to U.S. taxation (so-called "U.S. persons"), irrespective of their country of residence. Under FATCA, Financial Institutions worldwide are required to periodically report the account information of U.S. Persons to the Internal Revenue Service ("IRS"). This reporting also applies to cash value insurance and annuity contracts ("Policy") existing as of 30 June 2014. Liechtenstein has signed an Intergovernmental Agreement Model 1 (IGA Model 1) with the United States of America (U.S.) to improve international tax compliance and to implement FATCA on 16 May 2014. The FATCA IGA Model 1 with the U.S. has been implemented by Liechtenstein into local law on 14 December 2014 (Liechtenstein FATCA Implementation Act).

In order to implement all the necessary measures to comply with the FATCA obligations, Swiss Life (Liechtenstein) AG has registered as a Reporting Model 1 Foreign Financial Institution (FFI) with the IRS and will report the Policy and other information to the competent Liechtenstein authority which will in turn pass this information on to the IRS.

Automatic exchange of Information (AEol)

In the context of the global move towards tax transparency, Liechtenstein and other 50 countries, signed on 29 October 2014 in Berlin, a Multilateral Competent Authority Agreement allowing the Automatic Exchange of Information (AEol) in the field of taxation. The basis for this global solution was set by the Organisation for Economic, Co-Operation and Development (OECD) with rules regarding a "Common Reporting Standard" (CRS).

Liechtenstein belongs to the „Early Adopters Group“, which committed to adopt the OECD standard as soon as possible. It is expected that the financial information of the year 2016 will be relevant for the first automatic exchange of information and the first data exchange will be in September 2017 for the "early Adopters". As a consequence, Swiss Life (Liechtenstein) AG will presumably report relevant information about clients which are resident in another participating country for the first time to the competent Liechtenstein authority in September 2017.

Annex III: Controlling Person of „Passive Non-Financial Entity“ (NFE)

In case of a passive NFE, please declare the name, address, date of birth, main jurisdiction for tax purposes and Tax Identification Number (TIN) of the “Controlling Person”¹:

Name	Address	Date of birth	Main jurisdiction for tax purposes	Tax Identification Number (TIN)

¹ The term “Controlling Person” means, the natural persons who exercise control over an entity. A natural person is a “Controlling Person” if he/she controls - directly or indirectly - 25% or more of such an entity (by vote or by value). In the case of a trust, the term “Controlling Person” means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.