

Declaration of entity status – FATCA purposesPerson No.
(Will be completed by the bank)

Page 1/4

Account holder

1. General information

Several words in this form are underlined. Please find an explanation of these terms in the glossary. For FATCA purposes the undersigned authorized representative(s) of the entity hereby disclose(s) to Liechtensteinische Landesbank AG (hereinafter referred to as the "Bank") the following information in order to enable the bank to ascertain the entity status under FATCA and/or whether controlling persons are or are not "U.S. persons".

Neither this document nor any related written or oral explanations constitute tax advice. The Bank recommends contacting a qualified tax advisor, if required.

Name of Entity (if different from above):

Legal Form:

Country of Incorporation¹:**2. Classification for FATCA status**

Please classify the entity as to whether it qualifies as a Foreign Financial Institution (FFI). The term FFI means an entity that is treated as such according to an applicable Intergovernmental Agreement/IGA (and the respective domestic regulations and guidance, if any), or the U.S. treasury regulations (if not the IGA definition is applied). Although the respective definitions slightly differ, they intend to cover financial institutions in a wider sense such as banks, custodians, brokers, asset managers, collective investment vehicles, life insurance companies, and certain holding companies and treasury centers. Additionally, the definition includes professionally managed investment entities such as certain personal investment companies or trusts.

If the entity qualifies as FFI, please continue with the Self-Certification for FFIs in section 3, otherwise please continue to section 4.

3. Foreign Financial Institutions (FFIs)

Please mark/complete only one of the options in this Section 3 as applicable, then continue to section 5 and date and sign this form. If your FFI-status is not available on this form, please provide us with the appropriate IRS Form (W-9, W-8BEN-E, W-8IMY, W-8EXP etc.).

3.1 Reporting/Participating FFI with GIIN²

GIIN of the entity

3.2 Sponsored FFI/Trustee-Documented Trust

An entity is assigned a GIIN if it is registered as Financial Institution or Sponsored Entity with the U.S. Internal Revenue Service (IRS). In case of Sponsored Entities (that do not, or not yet, have a GIIN), Sponsored, Closely Held Investment Vehicles, and Trustee-Documented Trusts, the Sponsoring Entity's or Trustee's GIIN can be disclosed. After completing the GIIN(s) and name of the Sponsoring Entity/Trustee below, please check the applicable box (only one) as to what type the entity is and provide the corresponding information.

GIIN of the Sponsoring Entity/Trustee:

Name of the Sponsoring Entity/Trustee

GIIN of the Sponsored Entity (if available):

¹ Is the entity a partnership or corporation incorporated in the USA or established under the laws of the USA or any of their states or, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States, please additionally provide a duly completed Form W-9.

² Do not select this category if you are a Registered Deemed Compliant FFI under an applicable IGA. Instead, please continue to section 3.3 for Non-Reporting FFIs.

Declaration of entity status – FATCA purposes**Trustee-Documented Trust³**

I/we certify:

- ◆ that the trust was established under the laws of the following FATCA IGA Partner Jurisdiction
(country); and
- ◆ that the trustee reports all information required to be reported with respect to all U.S. Reportable Accounts of the trust.

Underlying Entity of a Trustee-Documented Trust (according to the Liechtenstein Law only applicable for Trusts resident or organised in Liechtenstein)

I/we certify that:

- ◆ the underlying entity is a related entity managed and/or controlled in Liechtenstein and,
- ◆ the underlying entity is controlled by the trustee or the Trustee-Documented Trust which has direct or indirect ownership of more than 50 percent of the vote or value in that related entity and
- ◆ the trustee of the Trustee-Documented Trust reports all information required to be reported with respect to all U.S. Reportable Accounts of that related entity.
- ◆ Name of the Trustee-Documented Trust:

Sponsored Investment Entity

I/we certify that the Investment Entity:

- ◆ is an FFI solely because it is an Investment Entity;
- ◆ is not a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT); and
- ◆ has a contractual relationship with the above identified Sponsoring Entity that agrees to fulfil all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity.

Sponsored, Closely Held Investment Vehicle

I/we certify that the Investment Entity:

- ◆ is an FFI solely because it is an Investment Entity;
- ◆ is not a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT);
- ◆ has a contractual relationship with the above identified Sponsoring Entity that agrees to fulfil all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity;
- ◆ does not hold itself out as an investment vehicle for unrelated parties; and
- ◆ twenty or fewer individuals own all of the debt and equity interests in the entity.

3.3 FFIs that qualify as a Non-Reporting FFI (which are not covered above)

I/we certify that the entity

- ◆ was established under the laws of the following FATCA IGA Partner Jurisdiction
(country); and
- ◆ qualifies as a
(applicable non-reporting status) according to the applicable FATCA IGA (Annex 2); and
- ◆ provides the GIIN if the entity is a Registered Deemed Compliant FFI (if available)
- ◆ GIIN of the Registered Deemed Compliant FFI:

4. NFFE / exempt beneficial owner (do not fill in if you have completed section 3)

Please complete this section if you are a Non Financial Foreign Entity (NFFE) or exempt beneficial owner. Please select only one of the options in Section 4.1, 4.2, and 4.3 as applicable, then continue to section 5 and date and

³ Only available as an option for Trusts organized in countries with an IGA that in Annex 2 provides for the status of Trustee-Documented Trust.

Declaration of entity status – FATCA purposes

Person No.
(Will be completed by the bank)

Page 3/4

sign this form. If your status is not available on this form, please provide us with the appropriate IRS Form (W-9, W-8BEN-E, W-8IMY, W-8EXP etc.).

4.1 Active NFFE

Is the entity conducting an actual business activity (less than 50% of gross income is passive income like interests, dividends, royalties, etc. and less than 50% of the assets are passive assets like shares, bonds, investment funds, etc.), other than providing financial services in the sense of an FFI?

or

does the entity qualify as Active NFFE according to the FATCA-IGA (Annex 1) Partner Jurisdiction of (country)?

I/we certify that the entity qualifies as an Active NFFE

4.2 Exempt Beneficial Owner ⁴

Does the entity qualify for an exempt beneficial owner status?

I/we certify that the entity qualifies as an exempt beneficial owner according to the FATCA IGA Partner Jurisdiction of (country). Please also indicate the IGA (Annex 2) exempt beneficial owner category:

4.3 Passive NFFE

I/we certify that the entity is not controlled by one or more Controlling Persons⁵ that are U.S. persons.

I/we certify that the entity is controlled by one or more Controlling Persons that are U.S. persons and provide the name, address, and U.S. TIN of each Controlling Person that is a U.S. person below, and each Controlling Person that is a U.S. person will provide or has provided a W-9.

List of U.S. Controlling Persons:

No.	Name	Address	US-TIN

5. Declaration, change in circumstances and signature

As (a) representative(s) authorized to sign on behalf of the entity, I (we) agree that I (we) will inform the Bank without delay, at the latest within 30 days, on my (our) own initiative, of any change in circumstances which makes any information in this form incorrect. If that occurs, I (we) agree that I (we) will submit a new form and/or further necessary forms and documentation within 90 days after such change in circumstances.

Further, I (we) acknowledge that withholding and reporting/disclosure consequences may occur if I (we) fail to comply with my (our) obligations to submit the necessary forms and/or documentation following a change in circumstances. Additionally, I (we) affirm that I (we) am (are) aware that the above mentioned relationship with the Bank may be terminated, if that happened.

The undersigned authorized representative(s) of the entity/beneficial owner(s) certify(ies) on behalf of the entity:

⁴ See the applicable IGA, W-8BEN-E and instructions on IRS website; www.irs.gov/fatca.

⁵ For purposes of determining the Controlling Persons of an Account Holder, a Reporting Liechtenstein Financial Institution may rely on information collected and maintained pursuant to AML/KYC Procedures.

Declaration of entity status – FATCA purposes

Person No.
(Will be completed by the bank)

Page 4/4

- ◆ that, if necessary, the entity has taken appropriate tax advice in the United States and in his country of residence on the issues covered herein, and
- ◆ that the information contained herein is true, correct, and complete and therefore the Bank cannot be held responsible for incomplete, incorrect, or misleading information, and
- ◆ that no contrary information has, directly or indirectly, been provided to the Bank or to any of its officers, employees, agents, or intermediaries.

Place and Date

Signature of account holder

Will be completed by the bank. Ersteller Ordernummer	Verantwortlicher Kurzzeichen, Unterschrift	Erstkontrolle Datum, Kurzzeichen, Unterschrift	Zweitkontrolle Datum, Kurzzeichen, Unterschrift
--	---	---	--

United States (USA)

The United States of America, including the States thereof, but does not include the U.S. Territories. Any reference to a "State" of the United States includes the District of Columbia.

U.S. Person

The term U.S. Person means a U.S. citizen or resident individual or entity.

An individual is a U.S. Person if the individual:

- ◆ is a resident of the United States (including the following U.S. territories: Puerto Rico, Guam and the United States Virgin Islands).
- ◆ is a United States citizen.
- ◆ owns or owned a U.S. Green Card. Please consult a tax advisor which type of U.S. Green Card would qualify an individual as a U.S. Person. Or go to www.irs.gov for more information.

An individual is a United States citizen if any of the following situation applies:

- ◆ The individual was born in the United States, Puerto Rico, Guam or U.S. Virgin Islands.
- ◆ The individual became a naturalized United States citizen.
- ◆ The individual has at least one parent who is a United States citizen. In this case other requirements must also be met, to be considered a United States citizen. Please refer to www.irs.gov for these requirements.

An individual or controlling person qualifies as a resident of the U.S. and therefore a U.S. person if the individual has been physically present in the United States for at least 183 days during the past three years, including at least 31 days in the current calendar year. The days are calculated as follows:

- ◆ All days in the United States in the current year; and
- ◆ 1/3 of the days in the United States of last year; and
- ◆ 1/6 of the days in the United States of the year before last year

An entity is a U.S. Person if one of the following situations is applicable:

- ◆ The activities of the entity are organized in the United States (excluding U.S. territories).
- ◆ The entity is incorporated under the laws of the United States or one of its separate states.
- ◆ The entity is an organization that manages the estate of one or more U.S. persons.
- ◆ The entity is a trust and meets the following two requirements:
 - ◆ A court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust and
 - ◆ One or more U.S. persons have the authority to control all substantial decisions of the trust.

This subparagraph shall be interpreted in accordance with the U.S. Internal Revenue Code.

U.S. Territories

American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the US Virgin Islands.

Glossary of Terms**Authorized representative**

An authorized representative is authorized to sign statements or conclude contracts on behalf of the entity. The authorized representative is determined by the legal form of the entity or depends on the persons that have received permission by the entity.

Controlling Persons

Controlling persons are natural persons who exercise control over the account holder if they ultimately, directly or indirectly possess or control 25% or more of an entity have been appointed as beneficiary of 25% or more of the managed assets are a group of natural persons for whose benefit the assets shall primarily be managed or distributed, in case the natural person who shall be the beneficiary of the managed assets has not yet been determined exercise in any other manner a direct or indirect influence on the asset management or the distribution of earnings (the case of a trust this term 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).

Entity

An entity is a legal person or a legal arrangement. A Trust is also considered to be an entity.

FATCA

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. Persons that have an account or financial assets outside of the United States.

Foreign Financial Institution (FFI)

Pursuant to the Intergovernmental Agreement (IGA) between the United States and Liechtenstein, the following types of entities qualify as FFIs (legal entities domiciled in other jurisdictions than Liechtenstein are advised to consult the Final Regulations or any Intergovernmental Agreement with the United States, as applicable in each case):

- ◆ Depository Institution: accepts deposits in the ordinary course of a banking or similar business
- ◆ Custodial Institution: at least 20 per cent of entity's gross income is attributable to holding of financial asset and related financial services for the account of other persons
- ◆ Investment Entity: conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
 - ◆ trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - ◆ individual and collective portfolio management; or
 - ◆ otherwise investing, administering, or managing funds or money on behalf of other persons.
- ◆ Specified Insurance Company: insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to cash value insurance or annuity contracts

Please note that certain entities like private investment companies, family trusts, family foundations or similar arrangements may qualify as FFIs if they are professionally managed investment entities.

GIIN	Global Intermediary Identification Number means a number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated monthly to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or US branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved.
Intergovernmental Agreement (IGA)	<p>An agreement or arrangement between the US or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by Financial Institutions</p> <ul style="list-style-type: none">◆ to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS (Model 1) or◆ directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS (Model 2). <p>For a list of jurisdictions treated as having in effect an IGA, see www.irs.gov/fatca.</p>
Nonparticipating FFI	<p>The term nonparticipating FFI means a financial institution other than:</p> <ul style="list-style-type: none">◆ a financial institution that is participating according to FATCA regulations;◆ a deemed-compliant FFI, or◆ an exempt beneficial owner (exempted organization). <p>If you are uncertain whether an entity is a nonparticipating FFI, please consult a tax advisor or visit www.irs.gov/fatca.</p>
Non-Reporting FFI	An entity that is established in a jurisdiction that has in effect a Model 1 or 2 IGA and that is treated as a Non-Reporting FFI in Annex 2 of the applicable Model 1 or 2 IGA or that is otherwise treated as a deemed-compliant FFI or an exempt beneficial owner under Treas. Reg. §1.1471-5 or §1.1471-6.
Participating Financial Institution (PFFI)	An FFI that: (1) is registering to enter into an FFI Agreement, (2) is treated as a Reporting FI under a Model 2 IGA and that is certifying that it will comply with the terms of an FFI Agreement, as modified by the terms of the applicable Model 2 IGA, or (3) is a foreign branch of a USFI that has in effect a QI Agreement and that is also agreeing to the terms of an FFI Agreement, unless such branch is treated as a Reporting FI under a Model 1 IGA.
Passive assets	Passive assets are assets that produce or are held to produce passive income.

Glossary of Terms**Passive income**

The term passive income means the portion of gross income that consists of ⁶

- (1) Dividends, including substitute dividend amounts; [§1.1472-1(c)(1)(iv)(A)(1)]
- (2) Interest; [§1.1472-1(c)(1)(iv)(A)(2)]
- (3) Income equivalent to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool; [§1.1472-1(c)(1)(iv)(A)(3)]
- (4) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE; [§1.1472-1(c)(1)(iv)(A)(4)]
- (5) Annuities; [§1.1472-1(c)(1)(iv)(A)(5)]
- (6) The excess of gains over losses from the sale or exchange of property that gives rise to passive income described in paragraphs (c)(1)(iv)(A)(1) through (5) of this section; [§1.1472-1(c)(1)(iv)(A)(6)]
- (7) The excess of gains over losses from transactions (including futures, forwards, and similar transactions) in any commodities, but not including—
[§1.1472-1(c)(1)(iv)(A)(7)]
 - (i) Any commodity hedging transaction described in section 954(c)(5)(A), determined by treating the entity as a controlled foreign corporation; or [§1.1472-1(c)(1)(iv)(A)(7)(i)]
 - (ii) Active business gains or losses from the sale of commodities, but only if substantially all the foreign entity's commodities are property described in paragraph (1), (2), or (8) of section 1221(a); [§1.1472-1(c)(1)(iv)(A)(7)(ii)]
- (8) The excess of foreign currency gains over foreign currency losses (as defined in section 988(b)) attributable to any section 988 transaction; [§1.1472-1(c)(1)(iv)(A)(8)]
- (9) Net income from notional principal contracts as defined in §1.446-3(c)(1); [§1.1472-1(c)(1)(iv)(A)(9)]
- (10) Amounts received under cash value insurance contracts; or [§1.1472-1(c)(1)(iv)(A)(10)]
- (11) Amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts. [§1.1472-1(c)(1)(iv)(A)(11)]

Passive NFFE

A passive NFFE is a non-financial entity that earns more than 50% of its gross income from passive income and more than 50% of its assets produce or are held to produce of passive income (i.e., securities, rental property held as investments, etc.)

The term Passive NFFE means any NFFE that is neither an Active NFFE, nor a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

⁶ US Treasury Regulations [§1.1472-1(c)(1)(IV)(A)]

Glossary of Terms

Professionally managed	An entity is considered professionally managed if another Financial Institution provides certain financial services on behalf of the entity (e.g., trading, portfolio management, investing, administering, or managing funds, money, or financial assets).
Qualified Intermediary (QI)	A foreign financial Institution (or foreign branch of a USFI) that has entered into a qualified intermediary withholding agreement (QI Agreement) with the IRS.
Reporting FFI	An FI that is treated as a Reporting FFI under the terms of a Model 1 or Model 2 IGA that is in effect.
Sponsoring Entity	An entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored investment entities or controlled foreign corporations.
Trust	The term "Trust" includes trusts, foundations, and non-commercial establishments ("Anstalten") if the foundation or establishment is created for the primary purpose of protecting or conserving the property of the foundation or establishment on behalf of beneficiaries;
Trustee	The term "trustee" includes the members of the Foundation Board and the Board of Directors acting on behalf of a Liechtenstein foundation or establishment.
U.S. TIN (U.S. federal taxpayer identification number)	<p>The 'Taxpayer Identification Number' (TIN), which is also known as 'U.S. federal taxpayer identification number', is used by the IRS as an identification number for tax administration. This number can be requested via www.irs.gov</p> <ul style="list-style-type: none"> ◆ For residents and citizens of the United States this number is the 'Social Security Number' (SSN). You can request a social security number via IRS form SS-5 or www.irs.gov. ◆ Non-U.S. individuals who are United States taxpayers can request an 'Individual Tax Identification Number' (ITIN) via IRS form W-7 or www.irs.gov. ◆ For organizations and employers, the U.S. TIN is the Employer Identification Number (EIN). This number may be requested via IRS form SS-4 or www.irs.gov. <p>More information is available about identification numbers and the process to request these numbers on www.irs.gov.</p>
EIN (Employer Identification Number)	An EIN is used by the United States tax authority (IRS) as a tax identification number for employers. This number is also known as 'U.S. federal taxpayer identification number' (U.S. TIN). You can request this number via www.irs.gov (Form SS-4).
US Financial Institution (USFI)	A Financial Institution (FI) that is a resident of the United States.

Glossary of Terms

Withholding Partnership

A withholding partnership is a partnership that has an agreement with the U.S. tax authorities to withhold tax on certain payments.

Withholding Trust

A withholding trust is a trust that has an agreement with the U.S. tax authorities to withhold tax on certain payments.