

Entity tax residency self-certification form

Under the legislations Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA), financial institutions like Nordea are obliged to gather information on where their customers are tax residents. Therefore, Nordea kindly asks you to complete this form regarding tax residence. You will find instructions on page 5. **Part 1, 2, 3 and 4 are all mandatory.** **NB:** If this self-certification is filled in connection with the opening of an account on behalf of a lawyer's client, please populate the form with the information of the underlying client of the law firm.

Part 1: Account holder information

- A. Legal name of Account Holder
 Company registration number GIIN
 Residence address
 Residence city Postal code
 Residence country Phone

Part 2: Tax residence

- A. Please list all the Account Holder's countries of tax residence and the corresponding taxpayer identification numbers for each country.

Part 3: Entity classification

- A. Please classify the entity by ticking **one** of the below options. Instructions on entity classification are on page 5 under Instructions Part 4.

Financial institution

- Investment entity operating in a non-participating CRS jurisdiction / non-participating professionally managed investment entity **(must fill attached form(s) for information on controlling person(s))**
- Other financial Institution

Active non-financial entity

- Corporation that is publicly traded on securities market or an entity related to such corporation
- Governmental entity, international organisation, central bank or tax-exempt non-profit organisation
- Other active non-financial entity

Passive non-financial entity

- Passive non-financial entity **(must fill attached form(s) for information on controlling person(s))**

Part 4: Declaration and signature

- A. I certify that the information on this form is accurate and truthful, and that to my knowledge and understanding are complete. The data may be used for reporting in accordance with national law. As an account holder, I agree that Nordea discloses information in this form to other departments within the Nordea Group. I undertake to send a new form within 30 days if the information on this form needs to be changed or has expired.

Date (dd.mm.yyyy) Name in capital letters Signature

Form for information on controlling person 1

The forms for information on controlling persons are only to be filled by non-participating professionally managed investment entities and passive non-financial entities. A form must be filled for each controlling person. You will find instructions on page 6.

Part 1: Controlling person information

- A. Full name
 Date of birth (dd.mm.yyyy)
 Residence street
 Residence city
 Postal code
 Residence country

Part 2: Controlling person type

- A. Describe the kind of controlling person by ticking **one** of the below boxes.
- Control by ownership e.g. direct and or indirect control of more than 25% of issued share capital
 - Control through other means e.g. direct or indirect control of more than 25% of the entity's voting rights
- Where no natural person or persons are identified as exercising control of the entity through ownership interests or voting rights, the Controlling Person of the entity is deemed the natural person who holds the position of senior managing official (e.g. CEO, chairman of the board). Please see instructions for information regarding foundations and trusts. Specify the senior managing position below.

Part 3: Controlling person's tax residence

- A. Please list all the controlling person's tax residencies (countries). Note, that the controlling person is considered tax resident in at least one country and can be tax resident in multiple countries. An individual is normally tax resident in the country where they have their current residence.
- B. Tick one of the options below to confirm or deny that the controlling person is tax resident in the U.S. (instructions on page 6, Part 1.B)
- The controlling person is tax resident in the U.S. and the U.S. is filled as a tax residence in Part 3.A above
 - The controlling person is not tax resident in the U.S.

Form for information on controlling person 2

The forms for information on controlling persons are only to be filled by non-participating professionally managed investment entities and passive non-financial entities. A form must be filled for each controlling person. You will find instructions on page 6.

Part 1: Controlling person information

- A. Full Name
 Date of Birth (dd.mm.yyyy)
 Residence street
 Residence City
 Postal Code
 Residence country

Part 2: Controlling person type

- A. Describe the kind of controlling person by ticking **one** of the below boxes.
- Control by ownership e.g. direct and or indirect control of more than 25% of issued share capital
 - Control through other means e.g. direct or indirect control of more than 25% of the entity's voting rights
- Where no natural person or persons are identified as exercising control of the entity through ownership interests or voting rights, the Controlling Person of the entity is deemed the natural person who holds the position of senior managing official (e.g. CEO, chairman of the board). Please see instructions for information regarding foundations and trusts. Specify the senior managing position below.

Part 3: Controlling person's tax residence

- A. Please list all the controlling person's tax residencies (countries). Note, that the controlling person is considered tax resident in at least one country and can be tax resident in multiple countries. An individual is normally tax resident in the country where they have their current residence.
- B. Tick one of the options below to confirm or deny that the controlling person is tax resident in the U.S. (instructions on page 6, Part 1.B)
- The controlling person is tax resident in the U.S. and the U.S. is filled as a tax residence in Part 3.A above
 - The controlling person is not tax resident in the U.S.

Form for information on controlling person 3

The forms for information on controlling persons are only to be filled by non-participating professionally managed investment entities and passive non-financial entities. A form must be filled for each controlling person. You will find instructions on page 6.

Part 1: Controlling person information

- A. Full Name
 Date of Birth (dd.mm.yyyy)
 Residence street
 Residence City
 Postal Code
 Residence country

Part 2: Controlling person type

- A. Describe the kind of controlling person by ticking **one** of the below boxes.
- Control by ownership e.g. direct and or indirect control of more than 25% of issued share capital
 - Control through other means e.g. direct or indirect control of more than 25% of the entity's voting rights
- Where no natural person or persons are identified as exercising control of the entity through ownership interests or voting rights, the Controlling Person of the entity is deemed the natural person who holds the position of senior managing official (e.g. CEO, chairman of the board). Please see instructions for information regarding foundations and trusts. Specify the senior managing position below.

Part 3: Controlling person's tax residence

- A. Please list all the controlling person's tax residencies (countries). Note, that the controlling person is considered tax resident in at least one country and can be tax resident in multiple countries. An individual is normally tax resident in the country where they have their current residence.
- B. Tick one of the options below to confirm or deny that the controlling person is tax resident in the U.S. (instructions on page 6, Part 1.B)
- The controlling person is tax resident in the U.S. and the U.S. is filled as a tax residence in Part 3.A above
 - The controlling person is not tax resident in the U.S.

Instructions for self-certification form

Part 1: Data handling and protection

- A. For information concerning the handling of personal data please visit our webpage: www.nordea.se – the bank may handle the information given on this form or personal data registered in relation to this form for the purposes of managing customers' daily banking affairs. Personal data may also be handled for the purposes of customer identification in relation to inquiries about the bank's services, applications or agreements; the data may also be handled when applying sanctions lists that based on authority decisions or legislation compel or entitle the bank to do so. Other units belonging to the Nordea Group or parties co-operating with the group's operations may handle personal data within applicable secrecy provisions. If you need to know what personal data the bank has processed on you, you can address a written request on the matter to Nordea, Dataskyddombud, Group Data Protection Officer, M200, 105 71 Stockholm.

Part 2: Account holder information

- A. GIIN number and unit or unit sponsor (GIIN)

The FATCA Registration System approves foreign financial institutions (FFI), financial institution (FI) branches, direct reporting non-financial foreign entities (NFFE), sponsoring entities, sponsored entities, and sponsored subsidiary branches. Institutions and entities assigned a GIIN can use it to identify themselves to withholding agents and tax administrators for FATCA reporting purposes.

Part 3: Entity country of tax residence

- A. The entity shall state all jurisdictions where it is tax resident according to local law, i.e. not as determined by a tax treaty. This means that if the entity has only one tax residence according to a tax treaty but several according to local jurisdiction law, then the entity shall enter all tax residencies. For general rules on determining tax residence rules in a certain jurisdiction, please visit the OECD Automatic Exchange Portal guide for the purpose at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

For general rules on entity Taxpayer Identification Numbers in different jurisdictions, please visit the OECD Automatic Exchange Portal guide for the purpose at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>. If any doubts regarding the determination of a country of tax residence or Taxpayer Identification Numbers remain, please contact a tax advisor or the local tax authorities.

Part 4: Entity classification

- A. Financial Institution

The term "Financial Institution" means a Custodial Institution a Depository Institution, an Investment Entity, or a Specified Insurance Company. The term Investment Entity means any entity that conducts as a business or is managed by an entity that conducts as a business, one or more of the following activities or operations on behalf of a customer: 1) Trading of securities or other financial instruments, 2) Individual and collective portfolio management, or 3) Otherwise investing, administering or managing funds or money on behalf of other persons.

1. Non-Participating Professionally Managed Investment Entity is an Investment Entity operating in a non-participating CRS jurisdiction (i.e. a country that is not part of the automatic exchange of financial information under CRS) and managed by another Financial Institution.
2. Other Financial Institution: Custodial or Depository Institutions, Participating Investment Entities, or Specified Insurance Companies.

- B. Active Non-Financial Entity

1. Corporation that is publicly traded on a securities market or an entity related to such a corporation
2. Governmental Entity, Central Bank, International Organization or a Tax-Exempt Non-Profit Organization is an entity that either is or is wholly owned by one or more of the foregoing.
3. Other Active Non-Financial Entity is an entity which fulfil:
 - Reason of income and assets: More than 50% of the gross income for any appropriate reporting period derives from the sales of goods and/or services and more than 50% of the assets relates to sales of goods and/or services performed by the entity.
 - Holding companies that are members of a nonfinancial group: The activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, subsidiaries that engage in trades or businesses other than the business of a Financial Institution.
 - Start-ups: Not yet operating a business and has no prior operating history but is investing capital into assets with the intent to operate a business other than that of a Financial Institution.
 - Liquidating or bankrupt Entities: Not being a Financial Institution in the past five years and is in the process of liquidating its assets.
 - Treasury centres that primarily engage in financing or hedging transactions with a group company: Primarily engaging in financing and hedging transactions with, or for, related entities that are not financial institutions.

- B. Passive Non-Financial Entity

Passive Non-Financial Entity: The term Passive Non-Financial Entity means an entity that is not a Financial Institution nor an Active Non-Financial Institution. Typically, a Passive NFE obtains most of its income from Passive income. Passive income can be, for example, dividends and interest. It can also be rent, royalties, annuities related to life insurance, other insurance income, capital gains/profits on the sale of assets/property that can produce passive income, gains from the sale of commodities, gains from foreign currency trading, and gains from derivatives.

Instructions for controlling person form

Part 1: Definition of a controlling person under FATCA and CRS

- A. The term "Controlling Person" (under CRS and FATCA) is equivalent to the definition of "Beneficial Owner" under AML/KYC. The controlling person/beneficial owner is the natural person/-s who exercise control over an entity. For an Entity that is a legal person, control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A controlling ownership interest depends on the ownership structure of the legal person and may be identified on the basis of a threshold (normally more than 25 percent ownership including indirect ownership). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means (e.g. the right to appoint or remove senior management).

Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official (e.g. CEO or Chairman of the Board, etc). In relation to foundations, and in addition to the above, also a person representing a legal person that is engaged to manage the foundation and a person that may receive a substantial part of the assets that the foundations distribute (normally more than 15 percent), may be seen as controlling persons of the foundation.

In the case of a trust, the term Controlling Persons means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust. The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are seen as Controlling Persons of a trust, regardless of whether any of them exercises control over the trust. In the case of a legal arrangement other than a trust, Controlling Person(s) means persons in equivalent or similar positions.

- B. Controlling persons are generally U.S. tax resident if they:
- are a U.S. citizen including individuals with dual citizenships,
 - are a U.S. resident,
 - hold a U.S. residence permit or U.S. work permit (Green Card), or
 - were born in the U.S.

- C. Controlling person's tax residence in other countries:

You can be a tax resident in more than one country depending on the country's laws and regulations. In general, the tax residence is the country where you have permanent residence or whereabouts. However, each country has its own set of rules for determining tax residence. If you pay taxes due to assets in another country e.g. property tax or withholding tax from yields on securities, you are generally not considered being a tax resident in that country. For more information about tax residence rules in a certain jurisdiction, please visit the OECD Automatic Exchange Portal at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

- D. Controlling person's Taxpayer Identification Number (TIN):

- In the U.S. your TIN is your U.S. Social Security Number. In some cases, a functional equivalent is issued.
- In Sweden your TIN is your Swedish Personal number
- In other countries, the structure of TINs or their functional equivalent varies but is typically a national identification number, national identity number or national insurance number.

Further information on jurisdiction-specific TIN formats can be found on OECD's webpage at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Part 2: Legal background

- A. Common Reporting Standard (CRS)

CRS is the abbreviation for the Common Reporting Standard prepared by the OECD. CRS is a global standard for automatic exchange of financial account information with the purpose of preventing tax evasion. According to CRS Financial Institutions are required to identify individuals and entities with tax residencies in other countries than their bank country and share information about customers with foreign tax residencies with the local tax authorities. This implies that if the customer has tax residency in any other country than Sweden, Nordea is obliged to share the information stated in this form and file annual reports regarding the customer account/products to the Swedish Tax Authorities who will transfer the information to other CRS participating tax authorities. Further information about CRS can be found at OECD's website: <http://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/>

In Swedish law, the provisions on CRS was introduced in law (2015: 911) on the identification of accounts subject to reporting when automatically exchanging information on financial accounts (IDKAL) and law (2015: 912) on automatic exchange of information on financial accounts.

- B. Foreign Account Tax Compliance Act (FATCA)

Sweden and the U.S. have signed an agreement with the aim of improving compliance with international tax rules and the implementation of FATCA. Obligations arising from the agreement in Sweden are threefold:

1. Financial institutions are required to identify financial products held by U.S. persons
2. Financial institutions are required to provide the Tax Administration information on the identified financial products and U.S. customers
3. The Tax Administration is then required to convey the information to the U.S. tax authorities.

In Swedish law, the provisions on FATCA can be found in the Act (2015: 62) on the identification of accounts subject to reporting requirements on the basis of the FATCA agreement).