

DETERMINATION OF U.S. STATUS FOR TAX REGULATIONS ("US PERSON / NON-US PERSON")

The undersigned (hereinafter "**You**") declares as follows.

First Name(s) / Middle name

Surname

Country of Residence

Are You a United States⁽¹⁾ citizen (sole or multiple citizenship)? Yes No

If You have **renounced to US citizenship**, please provide certificate of loss of nationality (or other equivalent document).

If You were **born in the United States (1) but you are not a US citizen**, please provide the relevant documentation to confirm your non-US person status.

Are You a "green card"⁽²⁾ holder (irrespective of expiry date)? Yes No

If You have **formally surrendered Your green card**, please provide a copy of form "I-407" Abandonment of Lawful Permanent Resident Status (blank form is available from Cité Gestion upon request).

Do You satisfy the "substantial physical presence test"? Yes No

According to the substantial presence test, You shall be treated as US tax resident for the current year if You have lived in the USA for at least 31 days in the current year and a total of at least 183 days in the current year and in the two preceding years, determined by the sum of:

- ✓ the total number of all days in the US during the current year **and**
- ✓ the 1/3 of the total number of days in the US during the first preceding year **and**
- ✓ the 1/6 of the total number of days in the US during the second preceding year.

If you claim an exemption / **exception** to the "substantial physical presence test", please provide the necessary explanations and documentation (e.g. **student visa, artist visa, etc.**).

Do You have other "U.S. indicia" as expressed below?

US residence / mailing address: Yes No

US telephone number: Yes No

Standing instructions to transfer funds to an account maintained in the US: Yes No

Power of attorney or signatory authority granted to a person with US address: Yes No

If any of the questions in this form is answered by YES, You shall be considered as a US Person under US tax regulations. Please sign an IRS W9 form. Should You nevertheless not be a US Person, please sign an IRS W8BEN form.

DISCLOSURE TO US AUTHORITIES AND US CUSTODIAN; PROFESSIONAL SECRECY WAIVER

If required to do so by the applicable regulation, Cité Gestion shall disclose and/or forward to its US securities custodians and to the US Internal Revenue Service ("**IRS**") all relevant forms signed by You (containing Your name, address and US taxpayer identification number, as well as additional information relating to Your account), namely if You have US securities on Your account. YOU EXPLICITLY WAIVE CLIENT CONFIDENTIALITY AND DATA PROTECTION AS PROVIDED BY SWISS LAWS IN CONNECTION WITH SUCH DISCLOSURE. You further acknowledge that **information provided in this form is not protected by Swiss law** or by any law that would provide an equivalent level of data protection.

Cité Gestion shall bear no responsibility whatsoever for possible consequences that may result from the disclosure of any information relating to You and to Your account to US securities custodian(s) and to the IRS (or other US government department) as required by the applicable regulation.

¹ "United States" include U.S. Territories (e.g. Puerto Rico or US Virgin Islands).

² U.S. Resident Alien Registration Card issued by the U.S. Citizenship and Immigration Service or its predecessor agency.

It is Your sole responsibility to file US tax returns and to make all other applicable filings required under any applicable law to properly disclose the account relationship with Cité Gestion. In addition, You confirm that You have verified the fiscal consequences of the purchase, holding or sale of investments or maintaining the account relationship with Cité Gestion, including the question of whether the data available (e.g. bank statements) satisfies Your needs.

DISCOVERY OF STATUS AS A US PERSON

Cité Gestion is bound by (i) the Qualified Intermediary Agreement ("**QI Agreement**") and (ii) the Foreign Financial Intermediary ("**FFI Agreement**"), entered into with the IRS. Cité Gestion shall further abide by the Agreement between the United States and Switzerland for Cooperation to Facilitate the Implementation of FATCA (the "**Swiss IGA**").

If Cité Gestion considers You as a **US person** because, notwithstanding any certification in this form, You are / have been / have become a US person under US tax principles, You shall be required to provide a valid **IRS Form W-9** and additional documentation as provided by the applicable regulations. Failing Your timely providing the necessary forms and documentation, please note that Cité Gestion shall:

- ✓ apply US Backup Withholding Tax or FATCA Withholding Tax (as defined) to revenues credited to Your account(s);
- ✓ cease to invest in US investments on Your behalf and sell without prior notice all US investments held (or considered to be held) in Your account(s) and deduct and pay to the IRS a US Backup Withholding Tax of 28% (or the then applicable rate) on the income and the gross sale proceeds of such investments;
- ✓ treat Your account as a "non-consenting US account" and report certain aggregate information about the account to the IRS. The IRS may in turn ask to get specific information about You and the account; You become a "recalcitrant accountholder" if you do not consent to the transmission of information. Recalcitrant accountholders are subject to US withholding tax at a rate of 30% (or the then applicable rate) on all payments of US source income made to the account and on the gross proceeds of sale of property that can produce US source dividend or interest income (e.g., stock and bonds issued by US corporations), which were not already subjected to US Backup Withholding Tax pursuant to the QI Agreement;
- ✓ terminate the relationship with You if you become a "recalcitrant accountholder".

CLAIM OF TAX TREATY BENEFIT (FOR NON-US PERSONS ONLY)

Yes - You hereby claim the benefits of the applicable Income Tax Treaty between the US and your country of residence. By checking this box, **You certify meeting all provisions** that are necessary to claim a reduced rate of withholding tax, including the relevant "limitation on benefits" provision, if any, on all assets and all income to which this form relates under the applicable Income Tax Treaty between the United States and Your abovementioned country of residence.

This form shall be renewed every three years and/or each time You change your country of residence.

ADDITIONAL CERTIFICATIONS

In full knowledge of the penalties of perjury laid down by US tax law, You hereby certify that:

- ✓ **You are the (or a) beneficial owner** (as defined by US tax rules) of the assets and income paid to the Account(s). If You are not a beneficial owner, You certify that You are authorized to sign this form on the true beneficial owner's behalf;
- ✓ income to be credited to Your account(s) with Cité Gestion are not effectively connected with the conduct of business in the United States or connected but not subject to tax under an applicable income tax treaty,
- ✓ to the best of Your knowledge and belief, the information contained herein is true, correct and complete;
- ✓ You undertake to notify Cité Gestion without delay and to **submit a new form within thirty (30) days** if any of the certifications made in this form becomes incorrect (e.g. following a change of Your status from a non-US person to a US person (as defined by US tax rules)).

Date:

Signature(s):
