

INTERNATIONAL TAX COMPLIANCE



(ITC) ENTITIES FORM

A WEALTH *of* DIFFERENCE

Utmost Worldwide Limited is incorporated in Guernsey under Company Registration No. 27151 and regulated in Guernsey as a Licensed Insurer by the Guernsey Financial Services Commission under the Insurance Business (Bailiwick of Guernsey) Law, 2002 (as amended).

Registered Head Office: Utmost House, Hirzel Street, St Peter Port, Guernsey, Channel Islands GY1 4PA.

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Websites may make reference to products that are not authorised or regulated and/or are not available for offering to planholders in certain jurisdictions.

UWWS (INT) CRS ITC ENT 11'19

IMPORTANT INFORMATION

In recent years governments worldwide have sought to promote international co-operation in tax matters through automatic exchange of information. As a Financial Institution, Utmost Worldwide Limited ("Utmost Worldwide") is required by law to co-operate by holding, collecting and processing information about its customers and sharing this information with tax authorities both domestically and internationally in accordance with inter-governmental agreements.

The self-certification below has the purpose of identifying the citizenship/ nationality and tax residency of all Planholders and certain other persons where they are responsible for the ownership or control of a Plan or a Planholder. Utmost Worldwide will rely on the information provided herein to satisfy our obligations under international requirements for the exchange of tax information.

This ITC Form is for completion by any actual or prospective Planholders that are companies, trusts, partnerships, foundations or any other type of organisation. Your financial adviser, accountant or other professional advisers can help you to complete this ITC Form. We recommend that you seek independent legal or financial advice should you have any questions or queries regarding the effect of this form prior to signing.

PLAN DETAILS:

Plan Number(s):
(Please state where available)

A ORGANISATIONAL DETAILS OF THE PLANHOLDER

Name of Planholder entity:

Principal Address:
(Company Registered Office, principal trustee address, managing partner address etc.)

Other Address(es):
(Business, administrative office or mailing address etc.)

Main Contact Person:

Surname:

Forename(s):

Position:

Telephone number:

E-mail address:

A ORGANISATIONAL DETAILS OF THE PLANHOLDER (CONTINUED)

Please tick the relevant box to indicate the legal nature of the Planholder entity:
(For Trustees also indicate the trust type holding the Plan)

<input type="checkbox"/> Public Listed Company	<input type="checkbox"/> Private Company	<input type="checkbox"/> Partnership
<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Unincorporated Association	
<input type="checkbox"/> Tax-Exempt Organisation	<input type="checkbox"/> Government Body or Central Bank	
<input type="checkbox"/> Foundation	<input type="checkbox"/> Trustees of a Trust	
<input type="checkbox"/> Other (please specify):	<input style="width: 100%;" type="text"/>	

Indicate type of trust
(if applicable):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Discretionary trust
<input type="checkbox"/> Charitable trust	<input type="checkbox"/> Employee Pension trust
<input type="checkbox"/> Personal Pension trust	<input type="checkbox"/> Grantor trust
<input type="checkbox"/> Complex trust	

Please state the entity's principal source(s) of revenue:
(e.g. indicate the nature of trading, investment or other economic activities)

Source	Estimated Percentage Revenue
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/> %
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/> %
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/> %
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/> %

Does passive income account for more than 50% of total revenue generated?

Yes No

(i.e. generated from investments or non-commercial activity etc.)

Please state the geographic location(s) where revenue generating activities take place:

1.

2.

3.

B CONFIRMATION OF DOMICILE AND TAX RESIDENCY

I certify and declare that the entity to which this form relates is domiciled¹ i.e. legally situated/ governed/ incorporated (where applicable) in:

Please specify the jurisdiction(s) in which the entity pays tax or claims to be tax resident and note the relevant TIN (Tax Identification Number), or equivalent tax reference number for each jurisdiction².

Jurisdiction 1:	<input style="width: 150px;" type="text"/>	TIN 1:	<input style="width: 150px;" type="text"/>
Jurisdiction 2:	<input style="width: 150px;" type="text"/>	TIN 2:	<input style="width: 150px;" type="text"/>
Jurisdiction 3:	<input style="width: 150px;" type="text"/>	TIN 3:	<input style="width: 150px;" type="text"/>

¹ If you are unsure of the entity domicile you should seek legal advice.

² In the event you have more tax residencies please specify same on a separate sheet together with the relevant Tax Identification Number(s).

C SELF-CERTIFICATION OF TAX CLASSIFICATION

Please complete ALL section(s) relevant to the Planholder:

1 US Persons (Tick relevant boxes)

US Persons

The Planholder is:

- A US government department, agency or organisation;
- A Financial Institution that is incorporated or otherwise domiciled in the United States (e.g. a bank, broker or investment adviser);
- A public company that is incorporated in the US and is listed with shares regularly traded on a recognised Stock Exchange;
- A company or other entity that is incorporated or otherwise domiciled in the United States and is specifically exempt from tax in the US (evidence of tax exemption status must be supplied);
- An entity that is a real estate investment trust or regulated investment company incorporated or otherwise domiciled in the United States (evidence of regulatory status must be supplied).

US Financial Institution

The Planholder is a Financial Institution that is incorporated or otherwise domiciled in the United States (e.g. a bank, broker or investment adviser).

Specified US Person

The Planholder is a company or other form of entity that is incorporated or otherwise domiciled in the United States other than listed above.

If section 1 has been completed please proceed to the Declaration section.

2 Non-US Financial Institutions (including regulated Trustees) (Tick and complete all relevant boxes)

Reporting Financial Institution

The Planholder is a regulated non-US Financial Institution or regulated Trustee and is required to report tax information in the US or elsewhere as indicated below:

- The Planholder is registered for Foreign Account Tax Compliance Act ("FATCA") purposes.

Please state Global Intermediary Identification Number ("GIIN"):

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- The Planholder is a regulated Financial Institution (including regulated Trustees) that is subject to tax reporting under the Common Reporting Standard and is required to submit tax reporting in the following jurisdiction(s):

Jurisdiction 1:

Jurisdiction 2:

Jurisdiction 3:

Non-Reporting Financial Institution

The Planholder is a non-US Financial Institution that is not registered for FATCA and is not required to report under the Common Reporting Standard ("CRS").

- The Planholder is a Custodial Institution, Depository Institution, Investment Institution or Insurance Institution that is a Government entity, International Organisation or Central Bank.
- The Planholder is a tax exempted Retirement Fund or Pension Fund of a Government entity, International Organisation or Central Bank (please attach evidence of tax exemption).
- The Planholder is a regulated collective investment vehicle where all interests are held by another Non-Reporting Financial Institution (exempt Collective Investment Vehicle).
- The Planholder is a Trust where the Trustee(s) is a US Financial Institution or a Reporting Financial Institution under CRS for tax reporting purposes (also see above).
- Other. Please state any other reasons why the Planholder is not registered for FATCA or required to report for CRS purposes:

Note: The Planholder may be required to provide additional information or documentation in order to be correctly classified for reporting purposes.

If section 2 has been completed please proceed to the Declaration section.

C SELF-CERTIFICATION OF TAX CLASSIFICATION (CONTINUED)

3 Non-Financial Entities ("NFE") & Other Entities

Active NFE

The Planholder is a commercial organisation other than a Financial Institution and meets one or more of the following criteria (please indicate as applicable):

- The Planholder is a Public Listed Company that is listed with shares regularly traded on a recognised Stock Exchange or is a subsidiary or affiliate of such a company.
- The Planholder is a private company, trust, partnership or other entity where less than 50% of the gross income of the Planholder for the preceding calendar year (or other financial reporting period) is passive income **and** less than 50% of the assets held by the Planholder during the preceding calendar year (or other financial reporting period) are assets that produce or are held for the production of passive income. Passive income includes income received from investments or activity other than commercial trading.
- The Planholder is a Government body (other than the US Government), or an international organisation, a non-US central bank, or an entity wholly owned by one or more of such institutions.
- Substantially all of the activities of the Planholder consist of acting as holding company to one or more subsidiaries that engage in trade or businesses other than the business of a Financial Institution, or an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
- The Planholder is registered as tax exempt **and** meets **all** of the following requirements:
- i. It is established and operated exclusively for religious, charitable, scientific, artistic, cultural, athletic, educational purposes or it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii. It is exempt from income tax in its jurisdiction of domicile;
 - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. The laws of the jurisdiction in which the entity is domiciled do not permit any income or assets of the Planholder to be distributed for any purpose other than in relation to the charitable activities of the entity, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property owned by the Planholder; **and**
 - v. The laws of the jurisdiction in which the Planholder is domiciled require that the assets of the Planholder be distributed upon liquidation or dissolution to a government body or other non-profit organisation.

Note: Evidence of tax exemption must be attached.

C SELF-CERTIFICATION OF TAX CLASSIFICATION (CONTINUED)

Passive NFE

The Planholder is not an Active NFE as noted above and meets one or more of the following criteria (please indicate as applicable):

The Planholder is a private company or other company that is not listed on a recognised Stock Exchange **and** more than 50% of the gross income of the Planholder for the preceding calendar year (or other financial reporting period) is passive income **and** more than 50% of the assets held by the Planholder during the preceding calendar year (or other financial reporting period) are assets that produce or are held for the production of passive income. Passive income includes income received from investments or activity other than commercial trading;

The Planholder is a trust, foundation or other form of entity, charity, unincorporated association or investment vehicle **and** more than 50% of the gross income of the Planholder for the preceding calendar year (or other financial reporting period) is passive income **and** more than 50% of the assets held by the Planholder during the preceding calendar year or other reporting period are assets that produce or are held for the production of passive income. Passive income includes income received from investments or activity other than commercial trading;

The Planholder is an entity that does not meet any other description listed in this ITC Form. Please summarise the key features of the Planholder entity:

Note: The Planholder may be required to provide additional information or documentation in order to be correctly classified for reporting purposes.

Important Note - Controlling Persons of a Passive NFE:

Planholders meeting one or more of the criteria of this section are classified as Passive Non-Financial Entities and must provide personal details of their Controlling Persons. Each Controlling Person must also complete and sign an ITC Declaration (Controlling Person) at Appendix 1. Controlling Persons are:

Company: All Directors, and each Shareholder (owning or controlling 25% or more of the shares of the company) and any other underlying Beneficial Owner(s) holding a financial interest of 25% or more of the value of the company.

Trusts: All Settlers, Trustees, and Protectors, and each Trust Beneficiary (or Member of a Plan) with a beneficial ownership interest of 25% or more vested in the assets of the Trust and who are named in the Trust Deed (or equivalent or supplemental document).

Partnerships: The Managing Partner(s) and each Partner with an ownership or controlling interest of 25% or more in the Partnership assets.

Foundations: All members of the managing board and each individual with a beneficial ownership interest of 25% or more in the assets of the Foundation.

If section 3 has been completed and it has been indicated that the entity is an Active NFE please proceed to the Declaration section. If it has been indicated that the entity is a Passive NFE please complete section 4.

C SELF-CERTIFICATION OF TAX CLASSIFICATION (CONTINUED)

4 Controlling Persons

Complete this section only for a Passive NFE. Each Controlling Person must also complete and sign an ITC Declaration (Controlling Person) at Appendix 1. Please provide information on all Controlling Persons within the organisation structure at all levels. Copy this page if there are additional Controlling Persons.

	1st Controlling Person	2nd Controlling Person	3rd Controlling Person
Forename(s):			
Surname:			
Name of related entity (if applicable):			
Entity relationship to Planholder (if applicable):			
Indicate Relationship of Controlling Person direct to Planholder or Indicate Relationship of Controlling Person to related entity named above: (Tick boxes that apply to you and state ownership percentage)	Controlling capacity: (Delete as necessary) <input type="checkbox"/> Director/ Managing Partner/ Member of Managing Board <input type="checkbox"/> Settlor/ Trustee/ Protector	Controlling capacity: (Delete as necessary) <input type="checkbox"/> Director/ Managing Partner/ Member of Managing Board <input type="checkbox"/> Settlor/ Trustee/ Protector	Controlling capacity: (Delete as necessary) <input type="checkbox"/> Director/ Managing Partner/ Member of Managing Board <input type="checkbox"/> Settlor/ Trustee/ Protector
	Ownership capacity: <input type="checkbox"/> Company Shareholder <input type="checkbox"/> Trust Beneficiary/ Plan Member <input type="checkbox"/> Partnership Interest <input type="checkbox"/> Foundation Interest <input type="checkbox"/> Other Underlying Beneficial Owner	Ownership capacity: <input type="checkbox"/> Company Shareholder <input type="checkbox"/> Trust Beneficiary/ Plan Member <input type="checkbox"/> Partnership Interest <input type="checkbox"/> Foundation Interest <input type="checkbox"/> Other Underlying Beneficial Owner	Ownership capacity: <input type="checkbox"/> Company Shareholder <input type="checkbox"/> Trust Beneficiary/ Plan Member <input type="checkbox"/> Partnership Interest <input type="checkbox"/> Foundation Interest <input type="checkbox"/> Other Underlying Beneficial Owner
	In all cases, state ownership percentage: <input type="text"/> %	In all cases, state ownership percentage: <input type="text"/> %	In all cases, state ownership percentage: <input type="text"/> %

If it has been indicated that the entity is a Passive NFE and section 4) has been completed please proceed to the Declaration section.

D DECLARATION AND SIGNATURE

In this declaration, where it is signed for and on behalf of a legal entity, references to "I" and "me" shall be deemed to include reference to the Planholder on whose behalf the declaration is given as well as to the person signing this ITC Form.

I, for and on behalf of the Planholder named in section A, hereby confirm that:

- 1 I am duly authorised by the Planholder to provide the answers given in this ITC Form which are complete, accurate and not misleading and no material fact has been omitted or concealed.
- 2 I consent to any personal or financial information relating to the Planholder or a Controlling Person held by Utmost Worldwide at any time (including information that may be considered confidential or that may constitute personal data for purposes of data protection legislation) ("Personal Data") being disclosed and transferred to Utmost Worldwide or to other Companies in our corporate group and, where Personal Data is collected by a branch or regional office of Utmost Worldwide established outside Guernsey, to other Companies within our corporate group.
- 3 I consent to such Personal Data being disclosed and transferred by Utmost Worldwide or other Companies within our corporate group:
 - a) to any person or entity to whom Utmost Worldwide and other Companies within our corporate group is under an obligation or otherwise required to make disclosure under any laws, rules, regulations, codes of practice, guidelines or guidance issued by any legal, judicial, regulatory, governmental, central bank, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations binding on or applying to Utmost Worldwide and other Companies within our corporate group or with which they are expected to comply or to whom it is otherwise appropriate or desirable to make such disclosure in connection with the purposes described in the "Important Information" section at the start of this ITC Form (including without limitation if this is required to prevent the application of withholding taxes and notwithstanding any certification given by me); or
 - b) pursuant to any contractual or other commitment of Utmost Worldwide and other Companies within our corporate group with, or pursuant to any direction, request or requirement (whether or not having the force of law) of, any local or foreign legal, judicial, regulatory, governmental, central bank, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations, wherever located and which may exist currently or in the future, and waive all rights I have, if any, to prohibit or restrict such disclosure.
- 4 I understand that I am required to inform Utmost Worldwide within 30 days of a change in circumstances/ details which indicates that the information provided pursuant to this ITC Form has changed.
- 5 I have read and understood the terms of this ITC Form and understand that (in accordance with the Terms and Conditions of the Plan) the terms of this ITC Form and the declarations made herein will form part of the contractual agreement with Utmost Worldwide.

Authorised Signature for and on behalf of the Planholder:

AUTHORISED SIGNATORY

Print Name:

Position:

Date:

d	d	m	m	y	y	y	y
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AUTHORISED SIGNATORY

Print Name:

Position:

Date:

d	d	m	m	y	y	y	y
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APPENDIX 1: ITC DECLARATION (CONTROLLING PERSON)

An ITC Declaration (Controlling Person) must be completed and signed for each Controlling Person of a Planholder that is a Passive NFE. Please make copies for completion as necessary.

IMPORTANT INFORMATION

As a Financial Institution Utmost Worldwide is required to hold, collect and process information about the Controlling Persons of any Planholder that is formed as a legal entity or legal arrangement. It is mandatory to share this information with tax authorities both domestically and internationally in accordance with applicable inter-governmental agreements.

The self-certification below has the purpose of identifying the citizenship/ nationality and tax residency of each Controlling Person of a Planholder that is formed as a legal entity or legal arrangement. Utmost Worldwide will rely on the information provided herein to satisfy our obligations under international requirements for the exchange of tax information.

Your financial adviser, accountant or other professional advisers can help you to complete this ITC Form. We recommend that you seek independent legal/ financial advice should you have any questions or queries regarding the effect of this form prior to signing.

A CONTROLLING PERSON³ OF PLANHOLDER DETAILS

Planholder:

Planholder Name:

Plan Number:

Controlling Person:

Surname:

Forename(s):

Permanent Residential Address:⁴

City/ Town of Birth:

Country of Birth:

Date of Birth: /

Indicate Relationship to the Planholder:	Controlling capacity: (Tick and delete as necessary) <input type="checkbox"/> Director/ Managing Partner/ Member of the Managing Board <input type="checkbox"/> Settlor/ Trustee/ Protector	Ownership capacity: (Tick the box that applies to you) <input type="checkbox"/> Company Shareholder <input type="checkbox"/> Trust Beneficiary/ Plan Member <input type="checkbox"/> Partnership Interest <input type="checkbox"/> Foundation Interest <input type="checkbox"/> Other Underlying Beneficial Owner	State percentage of ownership interests: <input style="width: 100%; height: 20px;" type="text"/> %
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³ If there are further Controlling Persons please ensure that they complete a photocopy of this ITC Form and attach it to this ITC Form.
⁴ This is the address in the jurisdiction in which the individual pays tax or claims to be a resident for tax purposes. If not resident for tax purposes in any jurisdiction, it is the jurisdiction in which the individual normally resides.

B CONFIRMATION OF CITIZENSHIP/ NATIONALITY AND TAX RESIDENCY

Please tick the boxes that apply to you and complete ALL information requested below:

Controlling Person

I declare and certify that I am a citizen / national⁵ of:

United States:

Please state your US Federal Taxpayer Identification Number (TIN):

and / or

Other

Please state your countries of citizenship/ nationality:

Please specify the jurisdiction(s) in which you pay tax or claim to be tax resident⁵ and note your TIN (Tax Identification Number) or equivalent tax reference number for each jurisdiction.

Jurisdiction 1:	<input style="width: 95%; height: 20px;" type="text"/>	TIN 1:	<input style="width: 95%; height: 20px;" type="text"/>
Jurisdiction 2:	<input style="width: 95%; height: 20px;" type="text"/>	TIN 2:	<input style="width: 95%; height: 20px;" type="text"/>
Jurisdiction 3:	<input style="width: 95%; height: 20px;" type="text"/>	TIN 3:	<input style="width: 95%; height: 20px;" type="text"/>

Verification of Identity:

If you have not already provided verification of your identity and residential address, this must be provided using the following preferred documents:

- a) Certified copy of passport or national identity card bearing a photograph;
- b) Original or certified copy of a utility bill (electricity, gas, water, rates or property tax bill), bank statement issued by a regulated bank (other than an online banking statement), or credit card statement issued by a recognised card company, or a tax assessment.

Please refer to your financial adviser for a full list of acceptable documents or guidance on document certification requirements.

⁵ If you are unsure of your citizenship and/or jurisdiction(s) of tax residency you should seek professional advice.

C DECLARATION

MANDATORY

I hereby confirm and declare that:

- 1 The answers given in this ITC Declaration are complete, accurate and not misleading and no material fact has been omitted or concealed.
- 2 I consent to any personal or financial information relating to me that may be held by Utmost Worldwide at any time (including information that may be considered confidential or that may constitute personal data for purposes of data protection legislation) ("Personal Data") being disclosed and transferred to other Companies in our corporate group and, where Personal Data is collected by a branch of Utmost Worldwide established outside Guernsey, to other Companies within our corporate group.
- 3 I consent to such Personal Data being disclosed and transferred by Utmost Worldwide and other Companies within our corporate group:
 - i. to any person or entity to whom Utmost Worldwide and other Companies within our corporate group is under an obligation or otherwise required to make disclosure under any laws, rules, regulations, codes of practice, guidelines or guidance issued by any legal, judicial, regulatory, governmental, central bank, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations binding on or applying to Utmost Worldwide and other Companies within our corporate group or with which they are expected to comply or to whom it is otherwise appropriate or desirable to make such disclosure in connection with the purposes described in the "Important Information" section at the start of this ITC Declaration (including without limitation if this is required to prevent the application of withholding taxes and notwithstanding any certification given by me); or
 - ii. pursuant to any contractual or other commitment of Utmost Worldwide and other Companies within our corporate group with, or pursuant to any direction, request or requirement (whether or not having the force of law) of, any local or foreign legal, judicial, regulatory, governmental, central bank, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations, wherever located and which may exist currently or in the future, and waive all rights I have, if any, to prohibit or restrict such disclosure.
- 4 I understand that I am required to inform Utmost Worldwide within 30 days of a change in circumstances/ details which indicates that the information provided pursuant to this ITC Declaration has changed.
- 5 I have read and understood the Terms and Conditions of this ITC Declaration, and the declarations made by me herein will form part of the contractual agreement with Utmost Worldwide.

Signature of Controlling Person:

SIGNATURE


Print Name:


Date:

d	d	m	m	y	y	y	y
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CONTACT US

To find out more
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utmost[™]
WEALTH SOLUTIONS

Utmost Wealth Solutions is the trading name used by Utmost Worldwide Limited and a number of Utmost companies.

A WEALTH *of* DIFFERENCE

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