



Banking relationship

UBS Europe SE

# Declaration of Status of the Account Holder as a Non-US or a US Person for Income from US Source

To be completed by each accountholder alternatively each beneficial owner – if they differ

☒ **Account holder** ☐ **Other beneficial Owner** ☐ **Account holder without Custody**

Signed by:  
*Dhruv Sapara*  
 6E4A869DBCE446C

**Account holder**

Last name

First name(s)

With regard to the banking relationship between you and UBS Europe SE (hereinafter "UBS") and in order to determine your status as a **Non-US/US Person** in accordance with US tax law and in relation to various types of products and services provided by UBS, you hereby declare and confirm the following to UBS:

## Beneficial ownership

The accountholder hereby declares that, under US tax law, he/she is the beneficial owner of the assets and income to which this declaration (see banking relationship above) refers.

☒ Yes ☐ No

## Non-US person declaration (natural persons)

Please check the appropriate boxes with regard to the above mentioned banking relationship with UBS. The answers must be checked manually.

### Are you a US citizen?

(You must also answer "Yes" if you hold multiple citizenships, one of which is US.)

☐ No ☐ Yes

### Were you born in the US (or a US territory)?

(If you were born in the US (or a US territory) but are no longer a US citizen then written evidence confirming the loss of US nationality must be provided.)

☐ No ☐ Yes

### Are you a holder of a US Green Card (irrespective of its expiry date)?

(Are you in possession of a US alien registration card as a lawful permanent resident issued by the US Citizenship and Immigration Service [USCIS]?)

☐ No ☐ Yes

### Do you meet the Substantial Presence Test?

(You are considered a US resident for US tax purposes if you meet this test, i.e. you were present in the US<sup>3</sup> on at least (i) 31 days during the current calendar year, and (ii) 183 days cumulatively during the current and 2 preceding calendar years, according to the following formula: [number of days in the current year] + [number of days in the first preceding year x 1/3] + [number of days in the second preceding year x 1/6] ≥ 183 days.)

☐ No ☐ Yes

### Irrespective of your responses above and where you consider yourself domiciled, are you currently a US resident?

(You must answer "Yes" if your residence is in the US (i.e. you live in the US) regardless of your US tax status and even if you claim closer connection to a foreign country.<sup>2</sup>)

☐ No ☐ Yes

## Change of status or circumstances

You undertake and agree to promptly inform UBS if your status above changes. You acknowledge and agree that failure to promptly inform UBS about such a change, including any circumstances which lead to this declaration becoming incorrect or unreliable, any misrepresentation in that regard, or failure to provide UBS with a valid declaration and/or other required documentation, (i) entitles UBS to terminate for cause the entire banking relationship and (ii) may result in a forced sale of US assets and/or deduction of US withholding tax from the income or the proceeds on the sale of such assets and remittance to the US Internal Revenue Service ("IRS") in accordance with the Qualified Intermediary Agreement between UBS and the IRS.

In connection with a change of status or circumstances, and to the extent required, you hereby authorize UBS to report to the IRS all information concerning the above-mentioned banking relationship and you release UBS to this extent from its duties of confidentiality and waive bank client confidentiality.

Finally, you hereby expressly and unconditionally waive any claim for damages in the event of loss and shall indemnify UBS for any liability in connection with the sale of your US assets according to the terms herein.



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## US securities

### If US securities are held or will in future be held in the custody account

#### Subsequent discovery of US person status/agreement to sell US securities with deduction of US backup withholding tax

If, after being submitted to UBS, this declaration becomes invalid due to a change in circumstances resulting in a change in the custody account holder's status from that of a non-US person to that of a US person

and/or

the subsequent discovery of the fact that the custody accountholder, regardless of the claims made in this declaration, is or has become a US person in accordance with US tax law

and

if the custody accountholder does not agree at this point to submit a valid IRS Form W-9 to UBS, the custody accountholder hereby irrevocably authorizes UBS to sell all US assets held in the custody account named above in accordance with usual business practices and without prior notice and to deduct a US backup withholding tax of 28% (or the currently valid rate) on the proceeds from the sale of the said investments, which it pays to the IRS as provided in the Qualified Intermediary agreement between the UBS and the IRS.

The undersigned custody accountholder hereby expressly and unequivocally waives all claims in the event of damages and undertakes to compensate UBS for costs in connection with the sale of his/her US assets under these provisions.

## Signature(s)

If you are a US Person under US tax law, please provide a Form W-9 and consent to report. UBS also recommends that you consult your tax advisor to ensure ongoing compliance with respect to any applicable tax payment and filing obligations in the United States.

Place

Date (dd.mm.yyyy)

Signature of account holder

Name of account holder

<sup>1</sup> US territories: American Samoa, Guam, Northern Mariana Islands, Puerto Rico and US Virgin Islands.

<sup>2</sup> If you claim a closer connection to a foreign country allowing you to be treated as a nonresident alien for US tax purposes, actual proof of this claim via form W-8BEN and related IRS forms must be provided. Please consult the IRS website <https://www.irs.gov/individuals/international-taxpayers/conditions-for-a-closer-connection-to-a-foreign-country> for further details and contact your client adviser.

<sup>3</sup> Days of presence in the US on visa categories A, G, F, J, M and Q are generally not counted for purposes of the Substantial Presence Test.

### For internal bank use only

Signature(s) verified / Signed in my presence

Name of CA

Signature of CA

Date (dd.mm.yyyy)

Name of TH

Signature of TH

Date (dd.mm.yyyy)



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