

Foreign Account Tax Compliance Act (FATCA) Disclosures

In compliance with FATCA and as enacted by the US government, ***all COL Account Applications must submit a filled out FATCA form***
 Kindly answer the following questionnaire and provide additional documents if applicable.

Account Ownership: ☐ Individual ☐ Joint Or ☐ ITF **Account No.**

 -

PRIMARY ACCOUNT HOLDER		SECONDARY ACCOUNT HOLDER	
LAST NAME			
FIRST NAME			
MIDDLE NAME			
US ADDRESS (if any)			
	<i>No. & Street</i>	<i>Building/Subdivision</i>	<i>No. & Street</i>
	<i>City</i>	<i>State & Zip Code</i>	<i>City</i>
		<i>State & Zip Code</i>	

	PRIMARY ACCOUNT HOLDER	SECONDARY ACCOUNT HOLDER
1) Are you a US citizen? <i>(Includes dual citizens if one of the countries of citizenship is the U.S.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2) Are you a Green card holder?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3) Are you considered a US resident for tax purposes?*	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4) US TIN No. <i>(required if you answered "Yes" to any of questions 1, 2, or 3)</i>	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
5) US Tel No. <i>(required if you answered "Yes" to any of questions 1, 2, or 3)</i>	+1	+1
	<i>Area Code</i>	<i>Phone No.</i>
6) Were you born in the US or any US territory?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7) Did you grant a power of attorney to a person with a US address to open this account?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

* US Resident for Tax Purposes (Substantial Presence Test): 1) 31 days during current year and 2) 183 days during the 3 year period computed as follows: Days present in the US during the current calendar year + 1/3 of days present the year before + 1/6 of the days present 2 years before.

ADDITIONAL DOCUMENTARY REQUIREMENTS (PRE-REQUISITE TO ACCOUNT OPENING)

1. If you answered "YES" to any of Questions 1, 2, or 3: (a) IRS Form W-9; AND (b) If US citizen or green card holder: US identification documents (i.e. passport).
2. If you answered "YES" to any of Questions 6 or 7 OR have a US Address: (a) IRS Form W-8BEN; AND (b) Non-US government issued identification document; AND (c) in case of US place of birth: (1) Copy of Certificate of Loss of Nationality of the US OR (2) written explanation on renunciation of US citizenship or why client did not obtain US citizenship at birth.

AGREEMENT

1. **FATCA REGISTRATION.** The Client is aware that COL registered with the United States Internal Revenue Service ("IRS") and consents to COL's compliance with the requirements under the FATCA, as the same may be amended from time to time, and its implementing rules and regulations.
2. **FATCA STATUS DECLARATION.** The Client represents that the disclosures above are true and correct. The Client understands that in case of joint accounts, if one of the account holders is a U.S. Person, the whole account shall be considered as an account held by a U.S. Person.
3. **CHANGE IN CIRCUMSTANCES.** The Client undertakes to inform COL of any change in the Client's FATCA status and furnish COL all necessary documentation within thirty (30) days from the change without need for demand from COL.
 In case the Client, *either at the time of account opening or as a result of a change in circumstance, acquires the status as a US Person* and fails to submit all required documentation or information to COL within the required time periods, COL has the right to withhold payments in accordance with FATCA on the Client's online securities trading account and/or close the account. In case of such closure, COL shall be entitled to liquidate the stock positions in the Client's account at prevailing market prices and shall return the proceeds thereof together with all cash positions to the Client, less any amounts which COL may be required to withhold under existing local and U.S. legislation and amounts which the Client may owe to COL.
4. **CONSENT TO REPORTING AND WITHHOLDING.** The Client understands that as part of COL's reporting obligations under the FATCA, COL may transmit the Client's personal information to the IRS and consents to the disclosure of such information. Said disclosures may include but are not necessarily limited to: (i) the personal information of the account holders; (ii) any information relating to the account; and (iii) any information relating to any other accounts of the accountholders.
5. **RELINANCE.** The Client understands the COL will rely and act on the basis of the Client's disclosures to COL. The above notwithstanding, COL retains the right to verify the same from whatever sources it may consider appropriate. Any misrepresentation regarding the Client's status shall be a ground for termination of the Client's account.

Printed Name & Signature (Primary Account Holder)

Printed Name & Signature (Secondary Account Holder)