

## FATCA and CRS Self-Certification (for Individual)

Regulations based on the Intergovernmental Agreements which is concluded for Foreign Account Tax Compliance Act ("FATCA") purposes and the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions ("CRS") require financial institutions to collect and examine information to determine the tax residence or multiple tax residences (if any) of the Account Holder. All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s).

### Self-Certification of Tax Residence

**1. Please select one or more answer choices**

- The Account holder is a Taiwan resident and willing to provide Taxpayer Identification Number.
- ACCOUNT HOLDER is Reportable Person ( a resident regulated by tax laws in a Reportable Jurisdiction with which the ROC has concluded a tax information exchange treaty or agreement, to proceed with automatic exchange of Financial Account information, and is announced by the Ministry of Finance ) other than Taiwan and the United States, and ACCOUNT HOLDER is willing to provide CRS Tax Residency Information form (E-633)
- ACCOUNT HOLDER is a U.S. resident for tax purposes (*Note*).And willing to provide Taxpayer Identification Number: \_\_\_\_\_ and hereby submit Form W-9 to demonstrate.

*Note* : A U.S. resident for tax purposes (applying to one of the following two conditions) :

- (1). A U.S. citizen or an individual lawfully admitted for permanent residence in the U.S. (including without limitation, a green card holder) and thus a U.S. resident for tax purposes pursuant to all applicable U.S. tax laws.
- (2). Have or had been present in the U.S. (including the U.S. territories and territorial waters) without type F, J, M or Q visa and the number of the days of ACCOUNT HOLDER's presence in the U.S. aggregates at least :
  - I. 31 days during this calendar years, and
  - II. 183 days, by summing up the number of:
    - i. The days of ACCOUNT HOLDER's presence in the U.S. during current calendar year (e.g., 2019), and
    - ii. One-third of the days of ACCOUNT HOLDER's presence in the U.S. during the first preceding calendar year (e.g., 2018), and
    - iii. One-sixth of the days of ACCOUNT HOLDER's presence in the U.S during the second preceding calendar year (e.g., 2017).

**2. Please check the boxes below. (No need to fill in this part if ACCOUNT HOLDER is a U.S. resident for tax purposes)**

YES	NO		
<input type="checkbox"/>	<input type="checkbox"/>	Designation of the account holder as a U.S. citizen or resident.	
<input type="checkbox"/>	<input type="checkbox"/>	A U.S place of birth.	
<input type="checkbox"/>	<input type="checkbox"/>	A current U.S. residence address or U.S. mailing address (including a U.S. post office box).	
<input type="checkbox"/>	<input type="checkbox"/>	A current U.S. telephone number (regardless of whether such number is the only telephone number associated with the account holder).	
<input type="checkbox"/>	<input type="checkbox"/>	A current power of attorney or signatory authority granted to a person with a U.S. address.	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	CTBC bank does not provide this service	Standing instructions to pay amounts from the account to an account maintained in the United States
<input type="checkbox"/>	<input checked="" type="checkbox"/>		An "in-care-of" address or a "Hold mail" address that is the sole address the FFI has identified for the account holder

\* ACCOUNT HOLDER agrees to provide Form W-8BEN or alternative document to verify FATCA status of ACCOUNT HOLDER, if ACCOUNT HOLDER has any one of the above-mentioned indicia. ACCOUNT HOLDER agrees to submit CERTIFICATE OF LOSS OF NATIONALITY OF THE UNITED STATES, if ACCOUNT HOLDER were born in U.S.

ACCOUNT HOLDER declare the following :

ACCOUNT HOLDER declare the information given in above form is true and has a reasonable time perusing the U.S. Foreign Account Tax Compliance Act provisions and Notification of Personal Information Protection of CTBC General Agreement for Account Opening, and ACCOUNT HOLDER agree that CTBC Bank needs to report certain information (including but not limited to the information of U.S. shareholder of the Customer) to the IRS in order to comply with FATCA ,and on behalf of me, disclose the self-certification to the withholding agent(s) to declare the FATCA status of me). ACCOUNT HOLDER acknowledges and agrees that the CTBC Bank must treat the account held by such ACCOUNT HOLDER as a "Recalcitrant Account" , withhold 30% tax from the payments in connection with specific US source income, gross proceeds or foreign pass thru payments, close the account, and terminate all financial instrument contracts and services, given that the ACCOUNT HOLDER fails to provide relevant documentary evidence to identify the ACCOUNT HOLDER's FATCA status as required by FATCA within a 30-day period.

ACCOUNT HOLDER acknowledge and agree that CTBC Bank may collect , process and use ACCOUNT HOLDER's personal information given in above form for the purpose of Automatic Exchange of Financial Account Information in Tax Matters, and any of ACCOUNT HOLDER's reportable account(s) and personal information may be reported by CTBC Bank to taxing Authorities or other authorized authorities and exchanged with tax authorities of another countries or jurisdictions in which the Account Holder may be a tax resident pursuant to Article 5-1 of the Tax Collection Act and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions. In addition, ACCOUNT HOLDER understand that pursuant to Article 46 of the tax collection law, the Ministry of Finance or its authorized agencies may impose a fine from three thousand New Taiwan Dollars (NT\$3,000) to three hundred thousand New Taiwan Dollars (NT\$300,000) if an agency, institution, organization, enterprise, or individual violates paragraph 3 of Article 5-1, and avoids, hinders, or refuses investigation or inquiry by the Ministry of Finance or its authorized agencies, or fails to submit relevant information and documents required, and may notify them to comply within a given time limit; if compliance is not met within the given time limit, successive fines can be imposed in each case.

ACCOUNT HOLDER undertake to advise CTBC Bank of any change in circumstances which affects ACCOUNT HOLDER's tax residency status declared in this form or causes the information contained herein to become incorrect or incomplete, and to provide CTBC Bank with a suitably updated self-certification form within 30 days of such change in circumstances.

To: CTBC Bank Co., Ltd.

The Undersigned :	(Signature)
I.D. card/ Passport No./ B.R. No. :	
Legal representative :	(Signature)
Legal representative :	(Signature)

DATE : (YYYY/MM/DD) Supervisor : Process by : Certified by :

## Notice of the Foreign Account Tax Compliance Act (FATCA)

- I. Effective from July 1, 2014, Chinatrust ( "CTBC" ), along with its impacted parent entities and among its expanded affiliate group, CTBC, has resolved to comply with the U.S. Foreign Account Tax Compliance Act (or hereafter the "FATCA" ).
- II. CTBC has agreed to report certain information of U.S. citizens, Green-card holders, U.S. tax residents or broadly, other Specified U.S. Persons, to the Internal Revenue Service (the "IRS" , a bureau of the Department of the Treasury, the United States) with respect to each U.S. account maintained by CTBC. Such information may include: (a) the name, address, and taxpayer identifying number (TIN) of each account holder who is a Specified U.S. Person (or, in the case of an account holder that is a U.S. owned foreign entity, the name, address, and TIN of each Specified U.S. Person that is a substantial U.S. owner of such entity); (b) the account number; (c) the account balance or value; and (d) the gross receipts and gross withdrawals or payments to or from the said account.
  - (1) CTBC may collect the IRS Form W-9 (Request for Taxpayer Identification Number and Certification) from its clients, provided that such client is a U.S. person for tax purposes. A U.S. person for tax purposes includes without limitation to (A) a U.S. citizen or resident; (B) a corporation organized in the U.S. or under the federal or state law of the U.S. or (C) overseas branches or representative offices of U.S. corporation or entities;
  - (2) CTBC may collect certification of identity (including but not limited to (a) the IRS Form W-8, (b) a substitute form for Form W-8, or (c) a copy of identity card or passport, or (d) a certificate of Loss of Nationality of the United States (CLN) from clients who are not a U.S. person for tax purposes.
- III. CTBC, in compliance with the FATCA, assumes no responsibility or liability for any loss, direct or indirect, to any client who is, or who becomes a U.S. taxpayer but fails to provide the forms or documentation required under FATCA, provides those with false statements, or refuses to authorize CTBC' s FATCA reporting regarding the U.S. account held by the client.
- IV. This notice is not intended as tax and legal advice. As with all matters of a tax or legal nature, you should consult with a qualified tax or legal counsel for advice.

## CTBC Notice - the Purpose to Use Personal Information

- For FATCA compliance -

1. For the common purpose for CTBC Bank Co., Ltd. (hereinafter "CTBC" ) and you, our precious client, to comply with the Foreign Account Tax Compliance Act of the United States (hereinafter "FATCA" ), CTBC may collect your personal information. To ensure your privacy, CTBC hereby notifies about the following items in accordance with Article 8, Paragraph 1, and Article 9 of the Personal Information Protection Act:

(1)The name of the government agency or the non-government agency; (2) purpose of collection; (3) classification of the personal information; (4) time period, area, target and way of the use of personal information; (5) rights of the Party and ways to exercise them as prescribed in Article 3; (6) the influence on his rights and interests while the Party chooses not to provide his personal information; (7) the source of your personal information provided that CTBC did not collect from you.

2. The name of the collecting agency is CTBC Bank Co., Ltd.. Please refer to the attached table for the detailed collection purpose, classification, time period, area, target and way of the use of personal information by CTBC.

3. According to Article 3 of the Personal Information Protection Act, you may exercise the following rights regarding your personal information collected by CTBC:

(1) any inquiry, request for a review or a copy of your personal information, except that one of the conditions set forth in Article 10 of the Personal Information Protection Act occurs;

(2) any request to supplement or correct the personal information, provided that you have made an appropriate explanation about the cause and the facts regarding supplement or collection and presented the proof;

(3) pursuant to Article 11, Paragraph 4 of the Personal Information Protection Act, any request to discontinue collection, processing or use of personal information provided that you find it not in accordance with the Personal Information Protection Act;

(4) pursuant to Article 11, Paragraph 2 of the Personal Information Protection Act, provided that you find your personal information is inaccurate, any request to discontinue processing or use of personal information, except that CTBC must continue to use for its duty and has either recorded the inaccuracy or been approved by you in writing, and

(5) pursuant to Article 11, Paragraph 3 of the Personal Information Protection Act, any request to delete the personal information or discontinue to process or use when the specific purpose no longer exists or time period expires, except that CTBC must continue to use for its duty and has either recorded the inaccuracy or been approved by you in writing.

4. If you like to exercise above rights of Article 3 of the Personal Information Protection Act, please dial our customer service number (0800-024-365) or visit our website ([www.ctbcbank.com](http://www.ctbcbank.com)) for detail information regarding the steps to exercise.

5. You may at your own discretion choose whether you will provide your personal information. However, for our purpose to collect, process and use your personal information pursuant to the terms for the Foreign Account Tax Compliance Act of the United States, provided that you decline to provide personal information or you provide insufficient personal information, CTBC must classify your account as "Recalcitrant Account" subject to 30% withholding tax and account closure given that you still fail to provide the personal information required by the Foreign Account Tax Compliance Act of the United States within a reasonable period of time. Your understanding is appreciated.

Illustration of Specific Purpose		Classification	Time Period	Area	Target	Way of use	Indirect collection source
Business types	Specific Business Purpose and Code						
FATCA compliance (Identify U.S tax resident and report relevant account information to IRS)	059 Financial service industry' s collection and processing information in accordance with laws and needs for financial supervision 060 Financial dispute resolution 063 Non-government agency collect or process personal information under legal obligations 069 Contract, contract-like or other legal relation matters 090 Consumer, Customer Management and Service 091 Consumer Protection 095 Fiscal & tax administrative 098 Business and Technical Information 104 Account management and debt trading business 136 Information (Communication) and database Management 157 Investigation, statistics and research analysis	Name, nationality, identification number, gender, date of birth, contact information, Tax Identification Number, immigration, travel and other migration details that are part of the content of the relevant business application form or agreement, including the information provided by the third party (credit information center) or other legal entities that provides business, account, or service for the client.	1. Duration of the specific purpose 2. The preservation period for the personal information (1) pursuant to all applicable domestic and foreign laws or provisions of each contract, or (2) necessary for the legal duty. (the longer time period shall prevail)	Where the Target (as shown in the right column) is located, either domestic or foreign.	1. CTBC Bank Co. Ltd.(and CTBC' s agent, subcontractor or vendor) 2. Agency processing or using personal information pursuant to domestic and foreign laws and regulations (ex: parent company of CTBC, affiliated holding company or other affiliates). 3. The authority under domestic and foreign laws and regulation, financial supervision agency or tax authority (including the U.S. Department of the Treasury). 4. Other targets approved by you.	Pursuant to all applicable personal information protection laws and regulations, use by automatic or non-automatic measures	CTBC <input type="checkbox"/> has <input type="checkbox"/> has not collect your personal information from source other than you. The source is: _____ _____ _____

Informed Consent Form  
- for FATCA compliance -

CTBC Bank Co. Ltd. needs to collect, process and use my personal information, among them name, nationality, passport number, date of birth, contact information and the U.S. tax identification number (generally is the same as the social security number). I have been sufficiently informed of the statutory notice items, including the time period, area, target and way of the use of personal information; my right under the [Article 3] of the [Personal Information Protection Act] of [name of country] and the steps to exercise it; the influence on my rights and interests while I choose not to provide my personal information; and the source of my personal information provided by a third party other than me.