

TAX RESIDENCE SELF-CERTIFICATION FORM

- ENTITIES -

As part of the implementation of Law 4/2020 "ON THE AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION", as well as the Tax Regulations based on the Common Reporting Standard (CRS), the American Investment Bank Sha. has the obligation to collect and report certain information about the **entity** (subject), customer of the bank, related to a financial account. The term "*Tax Regulation*" refers to the rules established to allow the automatic exchange of information and includes the Common Reporting Standard under the OECD for the automatic exchange of financial account information ("**CRS**"), which is applied to the relevant jurisdictions.

To enable the American Investment Bank Sha. meet reporting obligations, you should provide the information about the tax residence of the legal persona (entity), the tax identification numbers (TIN), classification according to tax regulations, as well as details on the Controlling Persons (where applicable)

Please, note the following:

- **You must specify the classification of the subject in all sections of this form** for the purposes of the reporting regulation, regardless if the same classification of the subject applies.
- **The term "subject"** means legal entities or legal structures such as corporations, partnerships, trusts, foundations and branches, which are treated as "subjects" under tax regulations. The branch includes: a unit, a business or an office.
- **For further clarification on terminology and definitions**, please refer to Annex "Explanations" at the bottom of this form.
- **Do not fill out this form if the account holder is an individual.** Instead, please fill in "[TAX RESIDENCE SELF-CERTIFICATION FORM- INDIVIDUALS](#)".
- **The American Investment Bank Sha. is not allowed to fill in this form in Your name.** If you have questions about how to fill out this form, or to determine the tax residence of the subject or its classification according to each section, you should consult Your tax advisor or Your legal advisor.

Section 1: Subject/ Entity data

Legal name of the Legal Entity:	
Place of establishment or organization:	
Current registration address:	Street, number, postal code, city / province, state (no abbreviations)
Address of the headquarters, in case the state differs from the current address of registration:	Street, number, postal code, city / province, state (no abbreviations)



The Legal Entity is established or registered in the USA (including the US Trust) or tax resident in the USA:

(mark with X or + in one of the following boxes)

- YES, U.S. TIN¹_____. Please also fill out W9 form and FATCA consent statement.
- NO

Which is the location of your tax residence. Indicate all registration addresses or places where the Legal Entity exercises the effective management of the activity.

State :	Tax Identification Number (TIN):	If TIN cannot be provided, please provide a valid reason:
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State :	Tax Identification Number (TIN):	If TIN cannot be provided, please provide a valid reason:

Please provide a reasonable explanation below and the appropriate official documentary evidence if the place / places of residence for tax purposes differ from the place of current registered business address / place of effective management.

¹ TIN is the identification number of the Entities for tax purposes. For more information, please visit the page at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Section 2: Legal form of Legal Entity (According to CRS standards):

Please select the current account holder entity type by enclosing one of the options given in the table below. If you are not sure which entity status / type is applicable to the account holder, please consult your tax advisor. If you cannot clearly determine the type of entity, the status of the passive non- financial entity (NFE / NFFE) must be selected.

1. Non-Financial Entities (find the explanation in the Annex)	1. Financial Institution
<p style="text-align: center;">a) <u>Active Entity (NFE / NFFE):</u></p> <p>i) Economic unit that performs operational activity</p> <p>ii) Corporation, whose shares are regularly traded in one or more organized securities markets or an entity associated with it.</p> <p>iii) Government Entity or Central Bank.</p> <p>iv) International Organization.</p> <p>v) Subject to liquidation.</p> <p>vi) Entity engaged in financing and protection of transactions (Hedge Fund) of related entities (Non-FI Group).</p> <p>vii) Subject created only for religious, charitable, scientific, artistic, cultural, sports or educational purposes.</p> <p>(If you have selected one of the above options, go to Section 4)</p> <p style="text-align: center;">b) <u>Passive Entity:</u></p> <p>i) <u>Passive NFE/NFEE (not active)</u> (Passive NFE explanation in annex)</p> <p>(If the Subject is a Passive NFE switch to completing Section 3)</p>	<p>a) Investment Entity, which is not (FI) of a country participating in the CRS and is managed by another financial institution (this entity is treated as a passive non-financial entity; Passive NFE)</p> <p>(In this case continue completing Section 3)</p> <p>b) Various investment companies from the aforementioned company</p> <p>c) Custodian Institution, Depository Institution, Insurance Company</p> <p>If the above person is a financial institution, please provide the GIIN of the Entity:</p> <p>GIIN: _____</p>

Section 3: Identification of Controlling Persons (to be filled in cases when the Legal Entity has been identified as Passive NFE / NFFE or Investment Entity as in Section 2/2 /a)

1.	Title, Surname (s), Name (s):	Main residential address (street address, postal code, city, state):
	Date of birth:	
	City of birth, State of birth:	
	1. Tax resident in:	TIN or reasonable explanation if there is no TIN:
	2. Tax residence at:	TIN or reasonable explanation if there is no TIN:
2.	Title, Surname (s), Name (s):	Main residential address (street address, postal code, city, state):
	Date of birth:	
	City of birth, State of birth:	
	1. Tax resident in:	TIN or reasonable explanation if there is no TIN:
	2. Tax residence at:	TIN or reasonable explanation if there is no TIN:
3.	Title, Surname (s), Name (s):	Main residential address (street address, postal code, city, state):
	Date of birth:	
	City of birth, State of birth:	
	1. Tax resident in:	TIN or reasonable explanation if there is no TIN:
	2. Tax residence at:	TIN or reasonable explanation if there is no TIN:

* In case the Legal Entity is controlled by more persons than the number of the above tables, please fill in separately a new table with the necessary data by attaching it to this form.

If the current actual residence address of one or more controlling persons differs from the tax residence, please provide a reasonable explanation below and submit the appropriate official documentary evidence.

Section 4: Declaration and Signature

- I hereby declare that to the best of my knowledge and belief that the information and statements provided in this form are true and accurate. I hereby confirm that the data of any non-resident controlling person are completed correctly, when applicable.
- I do authorize the American Investment Bank Sha. to provide a copy of this self-certification, completed and submitted by me or by any controlling person, or any other information necessary to determine my tax status, to any competent tax authority or any authorized authority in order to verify or control the American Investment Bank Sha. for tax purposes, as part of the implementation of the CRS.
- I do acknowledge that any information contained in this self-certification, including information on controlling persons and any information relating to current and future financial accounts, including their balance sheet and income transactions, may be reported nearby; (i) any authority to which the American Investment Bank Sha. is obliged to provide tax information, and (ii) any other party that the American Investment Bank Sha. considers it necessary to comply with applicable CRS regulations and to prevent possible violations.
- I do accept that within 90 days from the change of circumstances I will submit to the Bank a new self-declaration form if any information in this form changes or is incorrect, including information about the controlling persons.
- I will inform any beneficiary of the entity (current and future) of the requirements under the CRS regulation. I will guarantee the American Investment Bank Sha. that I have received the written consent of these persons, in accordance with all applicable regulations for the protection of personal data and / or professional secrecy, that the information about them mentioned in Section 5, point (i), their relation (direct or indirect) with the subject and any relevant information or documentation according to the CRS can be obtained and forwarded to the above-mentioned authorities and entities. I undertake to submit these approvals to the American Investment Bank Sha immediately upon its first request.

(name / surname in capital letters)

(signature) and Date (dd / mm / yyyy)

Note: If you are not an Account Holder, please indicate the legal status with which you are signing the form. If you sign as "Authorized Person with a Power of Attorney", please attach a copy of the power of attorney or legal document of representation:

In the quality of:

(name / surname in capital letters)

(signature) and Date (dd / mm / yyyy)

EXPLANATION OF THE ABBREVIATIONS AND TERMINOLOGY OF THIS FORM

If you have any questions about these definitions or ask for further details on how to complete this form, please contact your tax advisor or local tax authority. For more information about Automatic Information Exchange, please refer to our website.

CRS is an abbreviation for the Common Reporting Standard; CRS is the common global standard of OECD for the Automatic Exchange of Financial Account Information between countries that have entered into a Multilateral Agreement between the Competent Authorities. CRS is applied in Albania through Albanian Law 4/2020.

FATCA is an abbreviation for the Foreign Account Tax Compliance Act. This U.S. federal law is intended to identify individuals from the U.S. who hold financial accounts or assets outside the United States.

GIIN: Global Intermediate Identification Number for Financial Mediators, issued by the IRS for FATCA purposes to financial institutions based on their IRS registration.

Legal Entity: The term legal entity means a legal entity or a legal structure, such as a corporation of shares, a business partnership, a trust or foundation. A legal entity, such as a business partnership, a limited liability partnership or a similar legal entity without a tax residence, is considered to be a resident of the country in which the place of effective management is located. In that context, legal entities or complex legal structures are treated similarly to a business partnership and a limited liability partnership if they are not subject to taxation in a participating country under local tax law.

Controlling person (beneficiary owner): Is a natural person who meets the requirements of the amended law 9917/2008 "On the Prevention of Money Laundering and Terrorist Financing". "Beneficiary owner" means a natural or legal person who owns or is the last to control a client and / or a person in whose interest a transaction has taken place. This also includes persons exercising last effective control over a legal person. The last effective control is the relationship in which a person: a) owns, through direct or indirect ownership, most of the stocks or votes of a legal person, b) owns by itself most of the votes of a legal person, based on an agreement with partners or other shareholders, c) controls de facto the decisions taken by the legal person, d) controls in any way the election, appointment or dismissal of most of the administrators of the legal person.

Passive NFE (Non Financial Entity) is any NFE that is not an active NFE or Economic Unit that is not a Financial Institution of Participatory Jurisdiction.

Active NFE/NFFE Economic unit (NFE / NFFE) that meets at least one of the following criteria:

a) Operating business entity: Less than 50% of NFE's gross revenue in the previous calendar year is passive income, and less than 50% of assets held by NFE during a previous calendar year are assets that produce or are held to generate passive income.

b) A corporation whose shares are regularly traded on a securities market or an entity associated with it: NFE shares are traded regularly on an established securities market or NFE is a related entity of an entity, whose stock is regularly traded in a created securities market.

c)/d) Governmental Entity, Central Bank or International Organization: c) / d) Government Entities, Central Banks or International Organizations: a central bank or a legal entity that is the sole owner of one or more of the aforementioned institutions. The term "International Organization" means intergovernmental organizations (including an international organization), which consists mainly of governments, which has a seat or agreement deeply similar to the jurisdiction and income of which are not provided for the benefit of private persons. Agreements essentially similar to headquarters arrangements include, for example, arrangements that entitle the offices of the organization or institutions in jurisdiction (e.g., a subdivision, or a local or regional office) to privileges and immunities. Examples are: European Union, UNO, UNICEF, UNIDO, OECD, etc.

f) The activities of an "holding": essentially all the activities of the NFE consist of holding (fully or partially) the outstanding shares of, or providing funding and services for one or more subsidiaries, engaged in the trade or vary businesses from the activity of the financial institution but the Economic Unit does not qualify for this status if the Economic Unit operates or claims to function as an investment fund like a private fund with net capital, a fund with capital venture, a third party financing purchase fund or any investment instrument whose purpose is the purchase or financing of companies and then the maintenance of interests in that company as capital assets for investment purposes.

h) The company engaged in financing and protection of transactions for related Economic Units: NFE is mainly engaged in financing and protection of transactions with, or for, Related Economic Units that are not Financial Institutions, and does not provide financing or protection services to any Economic Unit that is not a Related Economic Unit, provided that the group of each such Related Economic Unit is mainly engaged in a business other than of the Financial Institution; or

i) Subject specifically devoted to religious, charitable, scientific, artistic, cultural, sports or educational purposes: NFE meets all of the following requirements:

Financial Institution is a Custodian Institution, a Depository Institution, an Economic Investment Unit or a Specific Insurance Company.

"Specified insurance company" is any economic unit that is an insurance company (or an holding insurance company) that issues or is obliged to make payments related with Cash Securities Agreements or Annual Pension Contracts.