

To enable PARTNERS INVESTMENTS, o.c.p., a.s. to comply with its obligations in connection with tax legislation and to secure tax information exchange under the international agreement between the Slovak Republic and the United States of America ("US") in order to improve compliance with international tax laws and adoption of the Foreign Account Tax Compliance Act (FATCA), the Client hereby undertakes to communicate to PARTNERS INVESTMENTS, o.c.p., a.s. whether they are a citizen or tax resident of the US and to submit documents evidencing it. Should the Client fail to comply with the preceding sentence, PARTNERS INVESTMENTS, o.c.p., a.s. is entitled to refuse to conclude a contractual relationship or to terminate any existing contractual relationship.

#### **US TAX RESIDENT FOR FATCA PURPOSES:**

- US citizen including a person born in the US who may be tax resident in another country (without losing US citizenship)
- Person with permanent residency in the US including persons with a so-called "green card"
- Persons whose stay in the US has exceeded the specified limit of days per year,
- Business entity established in the US or in compliance with US laws.

#### **US BUSINESS ENTITY:**

- Legal entity registered in the US
- Legal entity with tax domicile in the US
- Legal entity whose owner or beneficial owner is a US tax resident.

#### **US CITIZEN:**

- Person born in the US
- Person whose parent is a US citizen
- Former alien naturalized as a US citizen
- Person born in Puerto Rico, Guam or United States Virgin Islands.