

TAX RESIDENCE SELF-CERTIFICATION FORM

- INDIVIDUALS -

The Tax Regulation requires the American Investment Bank Sha. to collect and communicate certain information about the **individual** related to a financial account regarding his tax residence. 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 declare the tax residence(s) of the person(s) holding the identified bank accounts, together with the tax identification number(s).

If you are not the bank account holder at the American Investment Bank Sha, but you are filling out the form on his/her behalf (*means: on behalf of another individual*), you must complete the **First Part** giving the data of the person who is the account holder and also complete the data of your relation to this person in the **Second Part**.

Please, note the following:

- **Do not fill out this form if you are not an individual.** Instead, please fill in “**TAX RESIDENCE SELF-CERTIFICATION FORM- ENTITIES**”
- **You must complete all sections** regarding all accounts held with the American Investment Bank Sha. and provide additional information upon request to identify the statement made.
- You must submit to the Bank a new self-certification form **if any information given in this form related to tax residence changes within 90 days** from the change of circumstances.
- **In the case of a joint account** , each of the account holders must fill a separate self- certification form.
- **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.

FIRST PART

1. Identification of the account holder / natural person

Surname (s), Name (s):		
Date of birth:	City of birth:	State of birth:
Residence address. (Please include all details about the address.)		

Are you a US citizen or a US resident?

- YES, my TIN¹ in the US is: _____. Please also fill out W9 form and FATCA Consent Statement.
- NO
- I declare that I have neither a permanent residence nor an ordinary residence in Albania according to the interpretation of the Civil Code of the Republic of Albania, Article 12
- I declare that I have a secondary residence in Albania according to the interpretation of Law No. 108/2013 on Foreigners. Please also provide a copy of your residence permit in Albania if you are not a resident.

2. Determining the residence(s) of the Account Holder² for tax purposes:

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 reasoning:

Please provide a reasonable explanation and the appropriate official documentary evidence if the place (s) of residence for tax purposes differ from the state or your current registered address.

¹ TIN is the personal identification number for tax purposes. Individuals who have a tax residence in the Republic of Albania must disclose their personal number. For more information we invite you to visit the page at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

² The domestic laws of the various jurisdictions set out the conditions under which an individual must be treated as a tax “resident”. In general, an individual will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), he/she pays or must pay the tax because of the apartment, residence or any other similar criteria, and not just from sources in that jurisdiction. For further information, please click on the following page: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

SECOND PART

Declaration and Signature

I do authorize the American Investment Bank Sha. to provide a copy of this self-certification, any IRS (Internal Revenue Service US) form completed and submitted by me, 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.

I agree that under the provisions of Law no. 4/2020 "On Automatic Exchange Information" and Law no. 9887 "On the protection of personal data", any information contained in this statement and any information regarding the current and future status of the bank account (s), including balance sheet (s) 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 third party that the American Investment Bank Sha. considers it necessary to comply with applicable FACTA and CRS regulations and to prevent possible violations, (iii) an entity which American Investment Bank Sha. selects in order to meet part or all of the FATCA and CRS reporting obligations.

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 do accept as well 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.

(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.

Tax residence According to Albanian law No. 9920 dated 19.05.2008, Article 8 "On tax procedures" You are a tax resident in Albania if your permanent or ordinary residence is in Albania. In general, your tax residence is the same as your permanent or ordinary residence. However, each country has its own rules for determining the tax residence. You can check your local legislation or by visiting the website <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>. Please consult a tax advisor if you are unsure of your tax residence.

Residence definition A person has a residence according to Article 12 of the Civil Code, where he / she has a residence that he / she owns and will use continuously and not temporarily. "Residence" means furnished rooms that can be used at any time for personal needs without significant modifications, e.g. apartments for rent, holiday homes, rooms for rent, permanently rented hotel rooms, rooms in the apartment of the person's parents, etc. A person may have several settlements. NOTE: Apartments that are uninhabited or unfurnished or have been permanently used by others do not constitute a residence in Albania.

Habitual residence definition Pursuant to the Law No. 108/2013 on Foreigners and Law 9920 dated 19.05.2008 "On tax procedures", a person has a habitual/ usual residence where he/she is physically present in a way that shows that his/her presence in that country is not just temporary. A person is considered to have his/her usual residence in Albania if he/she stays in Albania for a period longer than 183 days out of 365 days (this time period is suspended from temporary stays outside Albania)

Definition of Secondary Residence in Albania A person has a secondary residence in Albania, pursuant to Law No. 108/2013 on Foreigners, if most of the activities and interest center of this person are pursued outside Albania for more than five calendar years, and when the Albanian apartment, whether alone or together with other apartments in Albania it is not used for more than 70 days in a calendar year. The person must have registered the number of days when uses his/her apartment in Albania. Above and beyond, there is no residence in Albania of any spouse or partner who is subject to an unlimited tax liability from which the person has been permanently separated.