

This Appendix should be completed and signed by non-US Beneficiaries and non-US Beneficial Owners of the entity:

If entity is an operating company/entity or a public entity (e.g., fund, charity, public corporation), the Appendix should be completed and signed only by all non-US Beneficiaries/non-US Beneficial Owners of the entity whose ownership interest is 25% or greater.

If entity is a Private Investment Company, Appendix 2 must be completed and signed by all non-US Beneficial Owners of the entity.

You are a non-US Beneficiary or a non-US Beneficial Owner if you are a Beneficiary or Beneficial Owner and have a tax residence outside of the United States.

Who is a Beneficiary?

A Beneficiary of an account is one who is entitled to the income or capital for tax purposes and has the benefit thereof, taking into account the economic, legal, factual and other relevant circumstances under which the income is received. It does not mean a person who receives income as an agent, nominee or mere conduit for another person.

Who is a Beneficial Owner?

A Beneficial Owner is an individual or an entity who holds (directly or indirectly), any ownership interest in an entity or can control the composition of the Board of Directors of an entity. In the case of a Revocable Trust, the Grantor/Settlor would be considered the Beneficial Owner.

What is a Private Investment Company (PIC)?

PICs are non-US financial vehicles established to hold and administer assets of one or more underlying beneficial owner(s), while not engaging in any ongoing business activity (e.g. the entity does not engage in any commercial endeavors such as manufacturing goods, providing services, or operating other entities). Regardless of the company's activity, a company may be considered a PIC if: (a) the company does not have a primary physical premises (e.g. it is solely domiciled c/o an attorney or other agent), or (b) the company does not have any employees, or the employees are not exclusively employed by the company or engage solely in ministerial tasks under direction of the PIC's ultimate beneficial owners.

How to complete this Appendix

Please complete the sections below as directed and provide any additional information as may be required.

Part 1 Non-US beneficiary/Non-US beneficial owner details

Field	Guidance
1 Non-US Beneficiary/Non-US Beneficial Owner Name	<ul style="list-style-type: none"> — If you are an individual, please enter your full name. — If you are an entity, please enter the full legal name of the entity.
2 Date of Birth/Date of Incorporation (mm/dd/yyyy)	<ul style="list-style-type: none"> — If you are an individual, please enter your date of birth. — If you are an entity, please enter the entity's date of incorporation.