

Entity Self-Certification Form

Kuwait Finance House PLC and its affiliates are required under Automatic Exchange of Information¹ tax regulations to collect and report certain information about an account holder's tax residency and citizenship status. Please complete each section of the form below and provide any additional information as may be required. In certain circumstances there may be a requirement to share this information with relevant tax authorities.

This form is to be completed only if you are an Entity Account Holder. For Individual Account Holders, please complete the "Individual Self-certification Form".

A glossary has been provided in Appendix A to define key terms in this form. Please note this is for reference purposes and does not constitute tax advice. If you have any questions about your entity's classification and/or tax residency in the form below, please contact your tax advisor.

¹The Foreign Account Tax Compliance Act ("FATCA"), the UK Agreements with the Crown Dependencies ("CDOT"), the OECD's Common Reporting Standard ("CRS")

Section 1 - Identification of Entity Account Holder

1.1	Full Legal Name of Entity/Organisation	
1.2	Country of incorporation/organization	
1.3	Current residence address	
	Line 1 (House/Apartment Number, Street)	
	Line 2 (Town/City/Province/County/State)	
	Country	
	Postal/ZIP Code	
1.4	Mailing address (if different from above)	

Section 2 – Tax Residency

Please complete the following table indicating all the countries where the Account Holder is tax resident and the **Tax Identification Number (TIN) or functional equivalent** in the absence of a TIN, for each country indicated. If you are unable to provide a TIN, please provide the appropriate reason A, B or C where indicated below:

- Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs or a functional equivalent to its residents.
- Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the table below if you have selected this reason)
- Reason C - No TIN is required. (Note - only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If you have any questions about your tax residency, please contact your tax advisor.

Country/Countries of Tax Residency	Tax Identification Number	If unable to provide a TIN or equivalent, enter reason A, B or C

Please explain below why you are unable to obtain a TIN if you selected Reason B above:

For this Section, please refer to the table below and relevant sections to complete:

Section 3.1 – US Entities – Complete only if you are a US Person

Section 3.2 – Foreign Financial Institutions

Page 2 of 11

Section 3.3 – Non-Financial Foreign Entities

Please choose ONE of the following:

- ☐ Active NFFE (If you have ticked this box, please complete Section 3.3.1)
- ☐ Passive NFFE. (If you have ticked this box, please complete Section 5)
- ☐ Direct Reporting NFFE Please also provide your GIIN: _ _ _ _ _ . _ _ _ _ _ . _ _ _ _ _
- ☐ Sponsored Direct Reporting NFFE Please also provide the following information:
 1. Your GIIN: _ _ _ _ _ . _ _ _ _ _ . _ _ _ _ _
 2. The name of your Sponsor - _____
 3. The GIIN of your Sponsor: _ _ _ _ _ . _ _ _ _ _ . _ _ _ _ _

Section 3.3.1 – Active NFFE

Please choose ONE of the following:

The entity named in Section 1.1. (above) is a:

- ☐ Trading entity (entity engaged in a trade or business where less than 50% of the entity's gross income for the preceding calendar year or other appropriate reporting period is derived from passive income (such as dividends, interest, royalties, annuities and rent) AND less than 50% of the assets held by the entity in the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income).
- ☐ Publicly traded corporation (a corporation the stock of which is regularly traded on an established securities market). If so, please specify the name of the stock exchange:

☐ NFFE affiliate (broadly a greater than 50% relationship) of a publicly traded corporation – If so, please specify:
 1. The name of the publicly traded corporation: _____
and
 2. The name of the stock exchange on which the publicly traded corporation is listed: _____
- ☐ Non-U.S. government (including a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing).
- ☐ A holding and/or financing company (substantially all of the activities of the company consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) an investment fund, such as a Private Equity Fund, Venture Capital Fund, Leveraged Buyout Fund or any Investment Vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
- ☐ An entity that is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the entity shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the entity.
- ☐ An entity that has not been a Financial Institution in the past five years, and is in the process of liquidating its assets, or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- ☐ A financing and hedging company (being a company primarily engaged in financing and hedging transactions with, or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution);
- ☐ A Non-Profit Organisation

Section 4 – CRS classification

a) Financial Institution – Investment Entity

☐ i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
(Note: if you have ticked this box, please also complete Section 5)

☐ ii. Other Investment Entity

☐ b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

☐ c) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

(If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of:

☐ d) Active NFE – a Government Entity or Central Bank

☐ e) Active NFE – an International Organization

☐ f) Active NFE – any other type of Active NFE, other than those listed in (c)-(e) (for example, a start-up NFE or a non-profit NFE). Please refer to the definition of an Active NFE within Appendix A, and state the type of Active NFE

☐ g) Passive NFE (Note: if you have ticked this box, please also complete Section 5).

Section 5 – Controlling Persons

As you have indicated that your organization is a Passive NFE/NFFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, please complete the below table for all controlling persons. Please refer to the definition of Controlling Person in Appendix A.

Please note the following:

- If the Controlling Person(s) are US Persons then they should additionally complete an IRS Form W-9.
- If the Controlling Person(s) have more than one country of tax residence, all should be stated.
- If you are unable to provide a TIN, please provide the appropriate reason A, B or C where indicated below:
 - Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents
 - Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the table below if you have selected this reason)
 - Reason C - No TIN is required. (Note - only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Name (First and Last Name)	Full Address	Country/ Countries of Tax Residence	Tax Identification Number/s (or citizenship if US)	If unable to provide a TIN or equivalent, enter reason A, B or C.	Place (town and country) and Date of Birth	Type of Controlling Person (Refer to Appendix B)

Please explain below why you are unable to obtain a TIN if you selected Reason B above:

Please continue on a separate sheet if necessary, signing, dating and attaching to this form. Each sheet must be signed by the same signatory, signatories as Section 6 below.

Section 6 – Declaration

The information provided in this document, including the Definitions that follow in Appendix A, is provided for information purposes only, is general in nature and provides only a broad summary in many areas. It should not be considered tax or legal advice. We do not guarantee its accuracy or completeness and accept no liability for any loss that results from any reliance placed on it. We recommend that you seek tax advice specific to your situation.

I/We declare that the information provided on this form is, to the best of my/our knowledge and belief, accurate and complete.

I/We acknowledge that the information contained in this form and information regarding the Account Holder and information regarding the Account Holder's account may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident.

I/We agree to notify you within 30 days if any of the information on this form changes and to provide you with a suitably updated self-certification and declaration within 30 days of such changes.

I/We confirm that I/we are authorised to sign this self-certification on behalf of the Account Holder.

Signature:

Signed by (please print name):

On behalf of (organisation name):

Position (in organisation):

Date (DD/MM/YYYY):.....

Signature:

Signed by (please print name):

On behalf of (organisation name):

Position (in organisation):

Date (DD/MM/YYYY):.....

Appendix A – Definitions

Term	Regime	Definition
Account Holder	CRS, FATCA	The "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.
Active NFFE	FATCA	<p>An Active NFFE is any NFFE that meets one of the following criteria:</p> <ul style="list-style-type: none"> (i) Less than 50 per cent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an entity, the stock of which is traded on an established securities market; (iii) The NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing; (iv) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) an investment fund, such as a Private Equity Fund, Venture Capital Fund, Leveraged Buyout Fund or any Investment Vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. (v) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE; (vi) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution; (vii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or (viii) The entity is a Non-Profit Organisation
Active NFE	CRS	<p>Any NFE (being an entity that is not a FI) that meets any of the following criteria:</p> <ul style="list-style-type: none"> (i) Less than 50 percent of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; (ii) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is traded on an established securities market; (iii) The NFE is a governmental entity, an International organisation, a Central bank, or an Entity wholly owned by one or more of the foregoing; (iv) Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity does not qualify for this status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as

		<p>capital assets for investment purposes;</p> <p>(v) The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;</p> <p>(vi) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution; or</p> <p>(vii) The NFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.</p> <p>(viii) The NFE meets all of the following requirements:</p> <p>(a) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;</p> <p>(b) It is exempt from income tax in its jurisdiction of residence;</p> <p>(c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>(d) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and</p> <p>(e) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.</p>
Control	CRS	<p>"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.</p>
Controlling Persons	CRS, FATCA	<p>The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.</p>
Custodial Institution	CRS, FATCA	<p>Any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An Entity holds financial assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.</p>
Depository Institution	CRS, FATCA	<p>Any Entity that accepts deposits in the ordinary course of a banking or similar business.</p>
Direct Reporting NFFE	FATCA	<p>A Direct Reporting NFFE (including a sponsored direct reporting NFFE) is a Passive NFFE that elects to report certain information about its direct or indirect Substantial US Owners (or Controlling US Persons) directly to the IRS in lieu of providing such information to the financial institutions at which the NFFE holds an account.</p>
Entity	CRS, FATCA	<p>The term "Entity" means a legal person or a legal arrangement, such as a Corporation, organisation, partnership, trust or foundation.</p>
Exempt Beneficial Owner	FATCA	<p>The term "Exempt Beneficial Owner" includes</p> <ol style="list-style-type: none"> a Governmental Entity; an International Organization (examples of which include The International Monetary Fund, The World Bank, The International

		<p>Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by the IRS or an applicable IGA);</p> <p>(iii) a Central Bank; or</p> <p>(iv) a Broad or Narrow Participation Retirement Fund falling within the definition of Exempt Beneficial Owner for the purposes of FATCA; or</p> <p>(v) a Pension Fund of, or an Investment Entity wholly owned by organisations listed in criteria (i) to (iii).</p>
Financial Institution	CRS, FATCA	The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.
GIIN	FATCA	GIIN is the commonly used abbreviation of the Global Intermediary Identification Number. A GIIN is a unique identifier issued by the IRS to Financial Institutions that register with it under FATCA.
Investment Entity	FATCA	<p>The term “Investment Entity” means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:</p> <p>(i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;</p> <p>(ii) individual and collective portfolio management; or</p> <p>(iii) otherwise investing, administering, or managing funds or money on behalf of other persons.</p>
Investment Entity	CRS	<p>Any entity will be treated as an Investment Entity if meets conditions below:</p> <p>(i) Entity that conducts as a business (or is managed by an Entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:</p> <p>a. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;</p> <p>b. individual and collective portfolio management; or</p> <p>c. otherwise investing, administering, or managing funds or money on behalf of other persons.</p> <p>(ii) Satisfies the Financial Asset Test (FAT). If 50% or more of the entities gross income is attributable to the activities mentioned above during the shorter of:</p> <p>a. The three-year period ending on 31 December of the year preceding the year in which the determination is made; or</p> <p>b. The period during which the entity has been in existence.</p> <p>The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.</p>
Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution	CRS	Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity and (ii) not a Participating Jurisdiction Financial Institution.
Investment Entity managed by another Financial Institution	CRS	<p>An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.</p> <p>An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.</p>
NFE	CRS	An NFE is any Entity that is not a Financial Institution.
NFFE	FATCA	An NFFE means any Non-US Entity that is not a Financial Institution.
Participating Jurisdiction	CRS	Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.
Passive NFE/NFFE	CRS, FATCA	Any NFE/NFFE (being an entity that is not a FI) that is not an Active NFE/NFFE. (CRS only - Similar treatment will be applied to an Investment entity in a Non-Participating Jurisdiction and managed by another Financial Institution)
Related Entity	CRS, FATCA	<p>An entity is regarded as being related to another entity if:</p> <p>(i) One controls the other; or</p> <p>(ii) The two entities are under common control.</p> <p>Control means: Direct or indirect ownership of more than 50% of the vote and value in an entity.</p>
Reportable Jurisdiction	CRS	“Reportable Jurisdiction” is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.
Resident for tax purposes	CRS	Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident

		in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.
Specified Insurance Company	CRS, FATCA	Any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
Specified US Person	FATCA	<p>The term Specified United States Person means any United States person other than:</p> <ul style="list-style-type: none"> (i) a corporation the stock of which is regularly traded on one or more established securities markets for a calendar year; (ii) any corporation which is a member of the same expanded affiliated group as a corporation the stock of which is regularly traded on one or more established securities markets for the calendar year; (iii) any organisation exempt from taxation under US federal tax law or an individual retirement plan; (iv) the United States or any wholly owned agency or instrumentality thereof; (v) any State, the District of Columbia, any US territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (vi) any bank incorporated and doing business under the laws of the United States (including laws relating to the District of Columbia) or of any state thereof; (vii) any real estate investment trust; (viii) any real estate investment trust; (ix) any regulated investment company, or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940; (x) any common trust fund; (xi) any trust that is exempt from tax or is deemed a charitable trust; (xii) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State; (xiii) a broker, and (xiv) any tax exempt trust under a tax exempt or public school annuity plan or governmental plan.
TIN	FATCA, CRS	<p>The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.</p> <p>Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number.</p> <p>For the US the Tax Identification Number must be a TIN issued by the IRS. For other countries, if a tax identification number is not issued by the authorities an alternative such as a national insurance number, citizen number, personal identification number or resident registration number may be quoted</p>
US Person	FATCA	The term "US person" means a US citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more US persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.

Appendix B– Type of Controlling Person

- (a) Controlling Person of a legal person – control by ownership
- (b) Controlling Person of a legal person – control by other means
- (c) Controlling Person of a legal person – senior managing official
- (d) Controlling Person of a trust – settlor
- (e) Controlling Person of a trust – trustee
- (f) Controlling Person of a trust – protector
- (g) Controlling Person of a trust – beneficiary
- (h) Controlling Person of a trust – other
- (i) Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- (j) Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- (k) Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- (l) Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- (m) Controlling Person of a legal arrangement (non-trust) – other-equivalent