

If you are a non-US entity that is not a financial institution, you may find the following questionnaire useful in establishing whether or not you are an Active Non-Financial Non-US Entity (as opposed to an Excepted Non-Financial Non-US Entity or a Passive Non-Financial Non-US Entity). The classification of Active Non-Financial Non-US Entity is also commonly known as an Active Non-Financial Foreign Entity or Active NFFE. An Active Non-Financial Non-US Entity is non-US entity which (i) is not a financial institution, and (ii) meets any of the following criteria:

1)	<p>Was the percentage of your gross income in the previous calendar year [(or such other accounting period as may be agreed in the Inter-Governmental Agreement between the KSA and the US)] derived from passive income less than 50%?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Was the percentage of the assets held by you in the previous calendar year (or such other accounting period as may be agreed in the Inter-Governmental Agreement between the KSA and the US) generating (or held for the generation of) passive income less than 50%?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to both of the above questions is "YES", then it is possible that you are an Active NFFE.</p>
2)	<p>Are you a listed company or are you related to a listed company, in either case which is listed and regularly traded on an established securities market?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to the above question is "YES", then it is possible that you are an Active NFFE.</p>
3)	<p>Are you incorporated or organized in a US Territory and are all of your owners bona fide residents of that US Territory?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to the above question is "YES", then it is possible that you are an Active NFFE.</p>
4)	<p>Are you any one of the following types of entity?</p> <p>a) A non-US government; OR</p> <p>b) A political subdivision of a non-US government (such as a state, province, county or municipality); OR</p> <p>c) A public body performing a function of a non-US government; OR</p> <p>d) A government of a US territory; OR</p> <p>e) An international organization; OR</p> <p>f) A non-US central bank of issue? OR</p> <p>g) An entity that is wholly owned by one of the entities listed above?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to both of the above questions is "YES", then it is possible that you are an Active NFFE.</p>
5)	<p>Do your activities consist substantially of your holding in whole or in part the outstanding stock of, or provide financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a financial institution?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to both of the above questions is "YES", then it is possible that you are an Active NFFE.</p> <p>Important: You will not, however, qualify for this status if you function (or hold yourself 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 capital assets for investment purposes.</p>

*** PLEASE NOTE THAT THE BANK IS NOT PROVIDING TAX ADVICE IN CONNECTION WITH THIS FORM.

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6)	<p>Are you in the set-up phase, with no prior operating history?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "YES", are you investing capital into assets with the intention of operating a business other than that of Financial institution?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "YES", have less than twenty-four (24) months passed since the date of initial organization of your entity?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to all of the above questions is "YES", then it is possible that you are an Active NFFE.</p>
7)	<p>Are you in the process of liquidation or re-organization with the intent to continue or recommence operations in a business other than that of a financial institution?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "YES", please also confirm that you have not operated as a financial institution in the past five (5) years.</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to both of the above questions is "YES", then it is possible that you are an Active NFFE.</p>
8)	<p>Do you engage primarily in financing and hedging transactions with, or for, related entities that are not financial institutions?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "YES", please also confirm that the group of related entities is primarily engaged in a business other than that of a financial institution?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "YES", please also confirm that you do not provide financing or hedging services to any entity that is not a related entity?</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to all of the above questions is "YES", then it is possible that you are an Active NFFE.</p>
9)	<p>Do you meet all of the following conditions?</p> <p>a) Either:</p> <p>i. You are established and operated in your jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; OR</p> <p>ii. You are a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare.</p> <p>b) AND, in addition to the foregoing:</p> <p>i. You are exempt from income tax in your jurisdiction of residence; AND</p> <p>ii. None of your shareholders or members have a proprietary or beneficial interest in your income or assets; AND</p> <p>iii. You are not permitted under the laws of your jurisdiction of residence or your formation documents to distribute any of Your income or assets to, or to apply them for the benefit of, a private person or non-charitable entity (other than pursuant to the conduct of the your charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which you have purchased); AND</p> <p>iv. Your formation documents or jurisdiction of residence require that, upon your liquidation or dissolution, all of your assets (i) be distributed to a governmental entity or other non-profit organization, or (ii) escheat to the government of the your jurisdiction of residence or any political subdivision thereof.</p> <p>Answer: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If the answer to the above question is "YES", then it is possible that you are an Active NFFE.</p>

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