



Tax Residency Self-Certification for Individuals

INSTRUCTIONS

CRS-I

Information & Instructions for completing this form

Why we are asking you to complete this form.

New regulations, including those based on the OECD Common Reporting Standard (the "CRS"), require all financial institutions to collect and report information relating to an Account Holder's tax residence. If an Account Holder is tax residence in a country other than where the account is maintained, financial institutions may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to local or foreign tax authorities.

How tax residence is determined

Each jurisdiction has its own rules for defining tax residence. In general, however, you are likely to be tax resident in the country in which you live and/or are liable to pay taxes. Special circumstances may also cause you to be resident elsewhere, or to be resident in more than one country at the same time (i.e. to be "Dual Resident"). Your country may have published information to help you determine your tax residence on the OECD CRS Portal available at: www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/.

If you are unsure about your tax residence, please contact your tax advisor or local tax authority.

Who should complete this form

This form should be completed by all individual Account Holders, including individuals, sole traders and sole proprietors. Joint or multiple Account Holders should complete one form for each individual

Where you can get more information

More information about CRS is available on the OECD's website: www.oecd.org/tax/automatic-exchange/ and information relating to FATCA can be found at the IRS website: www.irs.gov/.

Definitions

NOTICE: The following are selected summaries of defined terms provided to assist you with the completion of this form. Further details and definitions can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the "CRS"), the associated Commentary to the CRS, as well as in domestic guidance issued by each country adopting the CRS. Such documents may be found at the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange/>. Section 2 of this form ("Certification of U.S./Non-U.S. Tax Status") relates to the United States Foreign Account Tax Compliance Act ("FATCA"). More FATCA details and definitions can be found on the IRS website <https://www.irs.gov/>, as well as in domestic guidance issued by each country adopting FATCA.

"Account Holder" means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

"Financial Account" means an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

"Reportable Account" means an account held by one or more Reportable Persons

"Reportable Jurisdiction" means a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

"Reportable Person" means an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction.

"Resident Alien" (Definition relates only to Section 2 ("Certification of U.S./Non-US Tax Status"))

A resident alien is a non U.S. national who meets one of two tests. (1) The "green card" test (i.e. the individual holds a U.S. alien registration card, Form I-551/green card), at any time during the calendar year (even if not residing in the U.S.) or (2) The "substantial presence" test. To meet this test, a non U.S. national must be physically present in the U.S. on at least:

- A. 31 days during the current year, and
- B. 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:
 - All the days you were present in the current year, and
 - 1/3 of the days you were present in the first year before the current year, and
 - 1/6 of the days you were present in the second year before the current year.

For more information on the Green Card Test visit the IRS website at:
<https://www.irs.gov/individuals/international-taxpayers/alien-residency-green-card-test>

For more information on the Substantial Presence test visit the IRS website at:
<https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>

"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.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high Integrater with an equivalent level of identification (i.e. a **"functional equivalent"**). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

Note: ⁴⁹⁴ denotes mandatory field/information required

Part I - Identification of the Account Holder

Name of Account Holder

☐ MR. ☐ MRS. ☐ MS. ☐ MISS. ☐ Other.

FAMILY NAME OR SURNAME(S)*:

MIDDLE NAME(S):

FIRST NAME OR GIVEN NAME(S):

Date and Place of Birth

DATE OF BIRTH (mm/dd/yyyy)*:

COUNTRY OF BIRTH*:

Current Residence Address (mandatory)

LINE 1 (E.G. HOUSE / APT. / SUITE NAME / NUMBER / STREET):

LINE 2 (E.G. CITY):

LINE 3 (E.G. PARISH/ STATE / PROVINCE / COUNTY):

POSTCODE:

COUNTRY:

Mailing Residence Address (only complete if different to residence address)

LINE 1 (E.G. HOUSE / APT. / SUITE NAME / NUMBER / STREET):

LINE 2 (E.G. CITY):

LINE 3 (E.G. PARISH/ STATE / PROVINCE / COUNTY):

POSTCODE:

COUNTRY:

Part II - Certification of U.S. / Non-U.S. Tax Status

Please tick either (a) or (b) or (c) and complete as appropriate*

(a) ☐ I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

(b) ☐ I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (for e.g. because I am a green card holder or resident under the substantial presence test and my U.S. federal taxpayer identifying number (U.S. TIN or SSN) is as follows*:

(c) ☐ I confirm that I was born in the U.S. (or a U.S. territory) but I am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

Part III - Country of Residence for Tax Purposes and related Tax Identification Number or functional equivalent (other than U.S.)

Please complete the following table indicating (i) where the Account Holder is tax resident and (i) the Account Holder's Tax Identification Number for each country indicated. If the Account Holder is tax resident in more than three countries, please use a separate sheet.

If a Tax Identification Number is unavailable, please enter "NA" in the Tax identification Number field and provide either Reason A, B or C where indicated.

Reason A means that the country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents.

Reason B means that the Account Holder is otherwise unable to obtain a Tax Identification Number or equivalent number.

Reason C means that no Tax Identification Number is required. (Note: only select this reason if the authorities of the country of tax residence entered below do not require the Tax Identification Number to be disclosed.)

Country of Tax Residence	Local Tax Identification Number	If no Tax Number is available, please enter Reason A, B or C
1.*		
2.		
3.		

If you selected **Reason B** above, explain below why you are unable to obtain a Tax Identification Number below:

1.

2.

3.

Part IV - Declarations and Signature

1.

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.
2.

I undertake to advise you where any change in circumstances occurs which causes any of the information contained in this form to become inaccurate or incomplete by providing you with an updated Individual Self-Certification Form within 30 days of such change of circumstance.
3.

I understand that the information supplied by me in this form (including any attachments hereto) is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with you, which sets out how you may use and share the information supplied by or on behalf of the Account Holder.
4.

Without limiting the foregoing, I hereby agree that you may disclose and transfer the information contained in this form and other information regarding the Account Holder, any Controlling Person(s), and any Reportable Accounts) when considered necessary by you for your business purposes or in connection with, to comply with, or to facilitate compliance with, any law, regulation, court order or requirement in any jurisdiction existing currently or in the future, or to comply with any agreement or arrangement with such authority or between such authorities in any jurisdiction existing currently or in the future.

PRINT FULL NAME*:

SIGNATURE:

DATE (mm/dd/yyyy)*:

If you are **not** the Account Holder please indicate the capacity in which you are signing this form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity (if applicable):