

# Entity tax residency self-certification form

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## Part 1 – Identification of Account Holder (see Appendix)

(Please complete parts 1-5 in CAPITAL LETTERS)

### Entity/branch information

Name of company \_\_\_\_\_  
(incl. legal form)\* \_\_\_\_\_

### Current principal office

Street/House number\* \_\_\_\_\_

Postcode/zipcode and town/city/province/state \* \_\_\_\_\_

Land\* \_\_\_\_\_

Country of incorporation or organization\* \_\_\_\_\_

## Part 2 – Country/Jurisdiction of tax residency and related Taxpayer Identification Number (Taxpayer Identification Number/“TIN”)

Please complete the following table by listing **all** countries/jurisdictions in which there is a tax residency. Please note that tax residency is not usually justified by a limited tax liability (i.e. a permanent establishment, a branch office or real estate property). Nor does a VAT identification number necessarily imply a tax residency. In case of doubt, please ask your tax advisor. Please also enter the entity's TIN (e.g. in Germany, this will be the same as the economic identification number in future) or an equivalent identification number (e.g. the tax number until introduction of the economic ID in Germany).

- ☐ The legal entity stated in Part 1 is a newly founded partnership, a corporation in formation or a parent company which does not yet have a TIN. The TIN will be submitted as soon as possible. If no TIN has been submitted after 90 days, a newly opened account can be blocked. <sup>1</sup>
- ☐ The tax authority of the country of residence does not issue TINs.
- ☐ There is no TIN for other reasons. The reason is: \_\_\_\_\_

Country/Jurisdiction of tax residency*	TIN/economic ID (or equivalent identification number – e.g. in Germany the tax number)*
1 _____	_____
2 _____	_____
3 _____	_____

\*) mandatory field

If the Account Holder is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please state “no tax residency” in the table above. In this case please also inform us,

(1) in which country the entity's executive management is located: \_\_\_\_\_  
and

(2) whether the entity was founded under US law:

- ☐ no ☐ yes (in this case, please also submit a W-9 form [www.irs.gov/w9](http://www.irs.gov/w9))

If the entity named in Part 1 is tax resident in more than three countries (please also note here again that a permanent establishment, a branch office or real estate property generally does not justify tax residency and a VAT identification number does not necessarily imply a tax residence), please use a separate blank sheet of paper to provide the above information and attach it to this “Entity tax residency self-certification form”.

### 1 Important note regarding the TIN for newly founded partnerships, corporations in formation or a parent company that wish to open a new account:

If the entity stated in Part 1 is one of the listed company forms/special funds, we can open an account but the Bank may be compelled, for example in Germany based on the current legal requirements, to block the account after 90 days after opening the account until we have also received a TIN from you. Please contact your local tax authority to request the TIN. In the case of a corporation in formation, the TIN will be issued once the initial capital has been paid in and the corporation has been entered in the commercial register. We have no influence over this. Insofar as the entity in Part 1 falls under the constellations stated here and there is no TIN yet, please mark this accordingly. In this case, no statement has to be made regarding the TIN in the following table. Please inform us of the TIN as soon as possible so that we do not have to lock the account for you.

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### Part 3 – Entity Type

Please provide the Account Holder's status and tick **one** of the following boxes classifying the entity either as a financial institution, an active NFE or a passive NFE. Unless otherwise indicated, please refer to the definitions in the Appendix for the terms used in Part 3.

1. The Entity named in Part 1 is a **Financial institution** (see the term in the Appendix):

- ☐ (a) Financial institution – depository institution, custodial financial institution, or specified insurance company
- ☐ (b) Financial institution – investment entity
  - ☐ Resident in a non-participating jurisdiction ([www.oecd.org](http://www.oecd.org)) and managed by another financial institution  
(Note: if this box is ticked, please also complete **Part 4** below)
  - ☐ Other investment entity

If you have selected (a) or (b), please provide a statement below:

- ☐ The financial institution's principal office is situated in a IGA country (all EU countries are IGA countries; a list of all IGA countries can be found here: <https://home.treasury.gov/policy-issues/tax-policy/foreign-account-tax-compliance-act>)

If the financial institution's principal office is not in an IGA country, please provide (if available) the Account Holder's GIIN Global Intermediary Identification Number obtained for FATCA purposes:

\_\_\_\_\_

**OR** provide the GIIN for FATCA purposes and the name of your managing entity ("sponsor") if you are an entity that is managed:

\_\_\_\_\_

If you are unable to provide a GIIN and the entity named in Part 1 is not a US person, please also provide us with the IRS form W-8BEN-E, stating the entity's status for FATCA purposes ([www.irs.gov/w8](http://www.irs.gov/w8)).

2. The entity named in Part 1 is an **Active NFE** (see term in the Appendix)

- ☐ Active NFE – a corporation whose stock is regularly traded on an established securities market or a related entity of such a corporation. 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 whose related entity is the entity named in Part 1:

\_\_\_\_\_

- ☐ Active NFE – government entity, international organisation or central bank or a related entity (such as a proprietary enterprises, e.g. public utility companies)
- ☐ Active NFE – which are not the aforesaid specific active entities  
(see the notes on completing this form; e.g. >50% active income, a start-up-NFE or a non-profit NFE)

3. The entity named in Part 1 is a **passive NFE** (see the term in the Appendix)

- ☐ Passive NFE  
(Note: If "passive NFE" is ticked, please also complete **Part 4** below)

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## Part 4 – Controlling person – country/jurisdiction of tax residency and related Taxpayer Identification Number (“TIN”) (see Appendix)

**Note:** You **only** need to complete Part 4 if the entity named in Part 1 is either an **investment entity resident in a non-participating jurisdiction and managed by another financial institution** or a **passive NFE** (see Part 3.1 (b) 1 or Part 3.3). Please refer to the definition of the terms “Control” and “Controlling person” in the Appendix.

**Note:** The respective controlling person should be aware of the fact that this personal data is being provided and also aware of its precise nature.

In those cases in which the controlling person does not have a tax identification number/TIN, please indicate the reason for this by selecting one of the following (letter “A”, “B” or “C” suffices):

- A. The country in which the controlling person is resident does not issue taxpayer identification numbers/TINs.
- B. A taxpayer identification number/TIN has not (yet) been issued for the controlling person. As soon as it has, I will submit it immediately.
- C. The taxpayer identification number/TIN has already been requested and will be submitted immediately.

If there are more than three controlling persons in the case of the entity named in Part 1, please use a separate blank sheet of paper to provide the following information and attach it to this “Entity tax residency self-certification form”.

Name \_\_\_\_\_

Residential address \_\_\_\_\_

Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_ Country of birth \_\_\_\_\_  
(Town or City of birth)

Tax residency 1 \_\_\_\_\_ TIN 1 \_\_\_\_\_

Tax residency 2 \_\_\_\_\_ TIN 2 \_\_\_\_\_

Tax residency 3 \_\_\_\_\_ TIN 3 \_\_\_\_\_

Name \_\_\_\_\_

Residential address \_\_\_\_\_

Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_ Country of birth \_\_\_\_\_  
(Town or City of birth)

Tax residency 1 \_\_\_\_\_ TIN 1 \_\_\_\_\_

Tax residency 2 \_\_\_\_\_ TIN 2 \_\_\_\_\_

Tax residency 3 \_\_\_\_\_ TIN 3 \_\_\_\_\_

Name \_\_\_\_\_

Residential address \_\_\_\_\_

Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_ Country of birth \_\_\_\_\_  
(Town or City of birth)

Tax residency 1 \_\_\_\_\_ TIN 1 \_\_\_\_\_

Tax residency 2 \_\_\_\_\_ TIN 2 \_\_\_\_\_

Tax residency 3 \_\_\_\_\_ TIN 3 \_\_\_\_\_

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## Part 5 – Declaration and signature

I understand that the information on this form is subject to the Terms and Conditions governing the account holder's relationship with Commerzbank and setting out how the Bank may use and share the information supplied by me

I likewise acknowledge that the information and statements contained on this form regarding the account holder/controlling person(s) (together with information on any reportable account(s)) may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and may be exchanged with the tax authorities of another country or other countries in which the account holder or controlling person(s) may be resident for tax purposes pursuant to intergovernmental agreements to exchange financial account information. For purposes of FATCA only and under particular local law provisions (such as applicable for example in Austria, Japan, Russia and Switzerland), the forwarding of personal data requires prior consent for which the bank will contact you separately if need be.

Please note that in the country in which the account is held, the signatory may be legally required to provide the Bank with all the complete and correct information required for the self-certification (see e.g. for Germany § 3a (2) of the Financial Account Information Exchange Act (FKAustG)). If this cooperation obligation is not met, the bank may be required to report the matter to the local tax authorities, who may impose a fine (e.g. for Germany pursuant to § 28 FKAustG) for such a breach of this cooperation obligation. False statements may also be subject to penalties and/or fines under local regulations.

The account holder also must advise the Bank correctly and completely of any change in circumstances affecting the status of the tax residency of the account holder named in Part 1 of this form or resulting in the information contained on this form becoming incorrect or incomplete as soon as possible and within the applicable time limits of the Bank (e.g. in the case of Germany, the time limits under § 3a (3) FKAustG).

Please note that it may be necessary, as part of the account opening process, to block an account after opening if we establish that the required self-certification has not yet been submitted or is incomplete.

Incorrect or incomplete information may be legally relevant in countries where there is a tax liability and may be subject to a penalty or fine.

The Bank is not authorised to provide legal advice. Legal issues, in particular regarding tax residency, should be clarified with a tax advisor.

I confirm that I am authorised to sign for the account holder.

In the event that I have provided information about third parties (i.e. about a controlling person or a beneficiary owner entity as the account holder) I confirm that I will inform that person within 30 days of signing this form that this information provided to Commerzbank, together with other account information, may be reported to the tax authorities of the country in which the account(s) is/are maintained and exchanged with the tax authorities of another country or countries where the person may be tax resident in accordance with intergovernmental agreements to exchange financial information.

I am aware that the information provided in this tax residency self-certification can also be used for other accounts where the account holder is a person relevant to reporting. This also applies where appropriate for the beneficiary owner and their accounts (including joint accounts).

**I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**

**Signature:**

Place, date\* \_\_\_\_\_

Signature(s)\*  \_\_\_\_\_

Name(s) in printed letters\* \_\_\_\_\_

**Note:**

Please indicate the capacity in which you are signing the form (e.g. authorised representative; for details see instructions for completing this form). If you are signing under a power of attorney, please attach a copy of this power of attorney.

Capacity/authorisation\* \_\_\_\_\_

\*) Mandatory field

**Important information:**

Commerzbank collects, records and processes the information on the tax residency and other requested information contained in this form on the basis of local law requirements implementing the financial account due diligence procedures required under the Common Reporting Standard and FATCA.

In this connection, Commerzbank is obliged to transmit data required by law to the respective competent tax authority if the information obtained by the Bank indicates that a person is a Reportable Person in relation to a Reportable Account. For purposes of FATCA only and under particular local law provisions (such as applicable in e.g. Austria, Japan, Russia and Switzerland) reporting of personal and/or entity specific data requires prior consent, for which the Bank will approach you separately if need be.

If Commerzbank knows or has reason to know that a self-certification is incorrect, the Bank needs to obtain either a valid self-certification, or a reasonable explanation and documentation (as appropriate) supporting the reasonableness of the self-certification, in the absence of which Commerzbank is required to report based on the conflicting information present to the Bank.

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### Notes on completing the form (please read carefully)

National implementation of the OECD Common Reporting Standard („CRS“ or “the Standard”) and the national FATCA regulations require financial institutions like Commerzbank (referred to below as “the Bank”) to collect, record and report certain information about an account holder’s tax residency status. Under the local legal regulations in Germany in particular, Commerzbank may be required to block an account in the absence of an account holder’s self-certification. This can also be the case specifically where the Bank establishes that not all tax self-certifications required for opening an account have been submitted. Should the account holder not be tax resident in the country in which the Commerzbank branch managing the account is located, the Bank may be legally required to forward the information contained on this form and other financial information regarding the financial accounts to the local tax authorities and they may in turn exchange this information with the tax authorities of the respective country of residence based on intergovernmental agreements to exchange information about financial accounts. Please refer to our data protection information under the following link [www.commerzbank.de/datenschutzhinweise](http://www.commerzbank.de/datenschutzhinweise).

In particular, you should indicate the tax residency/ies of the account holder. In line with the Standard, this term includes the person (both the natural person and the entity) for whose benefit or for whose account the financial account is opened. If the account holder is a **passive NFE or an investment entity that is not resident in a non-participating jurisdiction and is managed by another financial institution**, you are also required – in line with the Standard – to provide information on the natural persons who control the account holder (natural persons, referred to here as „controlling person(s)”) by completing Part 4 “Controlling Persons – Country/Jurisdiction of tax residency” on this form.

Definitions of the selected terms such as account holder etc can be found in the Appendix to this form.

Please note that if the entity named in Part 1 is a so-called disregarded entity under US law, a W form must also be submitted. The term disregarded entity is a term of US law so the classification is generally only applicable to US companies. In short, a disregarded entity is a US company with only one shareholder, which is not a corporation under US law and which is not treated as an independent company for US tax purposes.

#### **As a financial institution we are not allowed to provide tax consultancy services.**

If you have any questions on completing this form or determining tax residency of the account holder, please consult your tax advisor or your local authority.

With this form you are requested to provide information in compliance with local legal requirements. By completing the form, it is ensured that Commerzbank has current information about the tax residency of the account holder.

#### **Note:**

- Please state in which capacity you are signing Part 5 of this form. You may, for example, be signing as the authorised representative of the account holder or the custodian for an account on behalf of an account holder, or you may be completing the form under a signatory authority or power of attorney.
- Do not use this form if the account holder is a natural person or a sole trader. You should complete a “Tax residency self certification form for natural persons” form.

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## Appendix – Summary Descriptions of Select Defined Terms

### Note:

The following definitions should assist you to complete the form. Further details can be found in OECD's "Common Reporting Standard for Automatic Exchange of Financial Account Information", ("CRS"), the accompanying "Commentaries on the CRS", the domestic guidelines and explanations on self-certification for entities pursuant to the FATCA Implementing Regulation and the agreement between the Federal Republic of Germany and the United States of America to promote tax honesty in international matters and regarding the US information and reporting provisions known as the Law on Honesty in relation to foreign accounts (FATCA Agreement). Further information can be found on the OECD automatic exchange of information portal and on the websites of the local tax authorities.

If you have any questions about these definitions or require further information, please contact your tax advisor or local tax authority.

### Account holder

The account holder is the person listed or identified by the account managing Bank as the holder of a financial account, irrespective of whether this person is a fiscally transparent entity ("flow-through entity"). If, for example, a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the account holder and not the trustee or the owners or beneficiaries of the trust. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the account holder and not the partners in the partnership. A person who is not a financial institution and holds a financial account for the benefit or account of another person as the agent, custodian, authorised representative, signatory, investment advisor, or intermediary, is not treated as holding the account but rather such other person.

### Active NFE

An NFE is an "active NFE" if it meets any of the criteria listed below. In summary, these criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- government entities, international organisations, central banks or their wholly owned entities;
- NFEs which are holding companies and members of a non-financial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a non-financial group; or
- non-profit NFEs.

An entity will be classified as an active NFE if it meets any of the following criteria:

- i. less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% 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 whose stock is regularly 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 the 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 capital assets for investment purposes;
- 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; however, the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- vi. the NFE has not been a financial institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a financial institution;
- 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 an 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 NFE meets all of the following requirements:
  - 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, change of commerce, labour organisation, agricultural or horticultural organisation, civic association or an organisation operated exclusively for the promotion of social welfare;
  - b) It is exempt from income tax in its jurisdiction of residence;

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- c) It has not shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 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 carrying out of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as a payment representing the fair market value of property which the NFE has purchased; and
- 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 escheated to the government of the NFE's jurisdiction of residence or any political subdivision.

## Control

The control over an entity is generally exercised by the natural persons(s) who ultimately has/have a controlling ownership interest (typically on the basis of a certain percentage (e.g. >25 %)) in the entity. In some instances and depending on the jurisdiction in which the account is held, this percentage threshold may differ. Where no natural person(s) exercise(s) control through ownership interests, the controlling persons(s) of the entity will be the natural person(s) who exercise(s) control of the entity through other means.

Where no natural person is identified as exercising control of the entity, the controlling person(s) of the entity may be the natural person(s) who hold(s) the position of senior management.

## Controlling person(s)

Controlling persons are the natural persons who exercise control over an entity. Where that entity is treated as a passive entity that is not a financial institution (passive NFE), a financial institution is required to determine whether or not these controlling persons are reportable persons.

## Custodial institution

The term "custodial institution" means any entity that holds, as a substantial portion of its business, financial assets for the accounts of others. This is the case if the entity's gross income attributable to the custodian of financial assets and related financial services equals or exceeds 20% 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.

## Depository institution

The term depository institution means any entity that accepts deposits in the ordinary course of a banking or similar business.

## Entity

The term "entity" means a legal person or a legal entity such as a corporation, an organisation, a partnership, a trust or a foundation. This term covers any person other than an individual (natural person).

## FATCA

FATCA stands for Foreign Account Tax Compliance Act and describes the US provisions which were enacted into US law as part of "Hiring Incentives to Restore Employment (HIRE) Act" on 18 March 2010. FATCA creates a new rule regarding reporting obligations and withholding source taxes on payments made to certain non-US financial institutions and other non-US entities.

## Financial institution

In short, the term financial institution means a custodial institution, a depository institution, an investment entity, or a specified insurance company. Please see the more detailed definitions of terms in the relevant regulations on the CRS used for classifying financial institutions.

## GIIN

The 'Global Intermediary Identification Number' is an identification number that is assigned to non-US financial institutions when registered by the US Internal Revenue Service (IRS) for FATCA purposes.

## IGA country

An IGA country is a country that has signed an intergovernmental agreement (IGA) with the USA in relation to FATCA.

## Investment entity

The term investment entity comprises two types of entities:

- i. an entity that, based on its gross income, primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - 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;
  - b) Individual and collective portfolio management; or
  - c) Otherwise investing, administering, or managing financial assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

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- ii. The second type of investment entity (investment entity managed by another financial institution) is any entity whose gross income 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.

## Investment entity managed by another financial institution

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.

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 financial institution if one of the managing entities is a depository institution, a custodial institution, a specified insurance company or the first type of investment entity.

## Investment entity resident in a non-participating jurisdiction and managed by another financial institution

The term "investment entity resident in a non-participating jurisdiction and managed by another financial institution" means any entity whose gross income is primarily attributable to investing, reinvesting, or trading in financial assets if the entity is

- i. managed by a financial institution and
- ii. not a financial institution of a participating jurisdiction.

## NFE

The term NFE stands for "Non-Financial Entity" and refers to any entity that is not a financial institution.

## Participating jurisdiction

A "participating jurisdiction" means a country/jurisdiction with which an agreement is in place pursuant to which this jurisdiction (or this country of residence) shall provide the information required as part of the automatic exchange of financial information in accordance with CRS, and which is identified in a published list. All EU countries are participating jurisdictions. A list of all participating jurisdictions can be found on the OECD website ([www.oecd.org](http://www.oecd.org)).

## Participating jurisdiction financial institution

The term "participating jurisdiction financial institution" means

- i. any financial institution that is tax resident in a participating jurisdiction but excludes any branch of that financial institution that is located outside that jurisdiction, and
- ii. any branch of a financial institution that is not tax resident in a non participating jurisdiction if this branch is located in a participating jurisdiction.

## Passive income

Passive income is gross income and comparable income such as:

- dividends (incl. other profit distributions)
- interest and interest-like income
- rents and licence fees (except for rents and licence fees arising from commercial trading or business activities which – at least in part – have been achieved by own employees).
- annuities
- surplus profits (over and above losses) from the sale or exchange of financial assets that can generate passive income in the sense of the aforesaid
- surplus profits (over and above losses) from transactions with financial assets
- surplus profits (over and above losses) from currency transactions
- net income from swaps
- contributions received from redeemable insurance contracts

## Passive NFE

"Passive NFE" is any NFE that is not an active NFE. An investment entity tax resident in a non-participating jurisdiction and managed by another financial institution is also treated as a passive NFE for CRS purposes.

## Related entity

An entity is a related entity of another entity if either entity controls the other entity or the two entities are under common control. For this purpose, the term control includes direct or indirect ownership of more than 50 per cent of the vote and value in an entity.

## Reportable account

The term "reportable account" means an account held by one or several reportable persons or by a passive NFE with one or several controlling persons who are reportable persons.

## Reportable jurisdiction

A reportable jurisdiction is, for example, a participating jurisdiction in which an obligation to provide financial account information is in place pursuant to intergovernmental regulations and which is identified in a published list. Under FATCA, the Bank is subject to such reporting obligations also in relation to the USA as a country of residence.

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## Reportable jurisdiction person

An entity of a reportable jurisdiction is an entity that is tax resident in a reportable jurisdiction under the tax laws of such jurisdiction, whereby reference is made to the local laws in the country where the entity is established, incorporated or managed. 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 management is situated. If an entity certifies that it has no residence for tax purposes, it should state the address of its principal office on the form.

A reportable controlling person is a natural person who is tax resident in a reportable jurisdiction (including the USA) pursuant to the tax laws of this jurisdiction.

Dual resident persons (entities and natural persons) may rely on the tie-breaker rules contained in double taxation agreements (where applicable) to determine their tax residency.

## Reportable person

According to the CRS, a reportable person is a "person of a reportable jurisdiction" who is not:

- i. a corporation whose stock is regularly traded on one or more established securities markets;
- ii. any corporation that is a related entity of a corporation described in i;
- iii. a governmental entity;
- iv. an international organisation;
- v. a central bank; or
- vi. a financial institution (except for an investment entity described in sub paragraph A(6) b) of CRS that is not a participating jurisdiction financial institution and is treated as a passive NFE).

## Specified insurance company

A specified insurance company is an entity that is an insurance company (or the holding company of an insurance company) that concludes a redeemable (cash value) insurance contract or an annuity contract or is required to make payments with respect to such a contract.

## Tax residency

Each jurisdiction has its own rules for determining tax residency. Country-specific information on how to determine whether an entity or individual is tax resident in the respective jurisdiction can be found on the OECD automatic exchange of information portal.

Generally, an entity is tax resident in a jurisdiction if, under the laws of that jurisdiction (including tax agreements) it pays or should be paying tax therein by reason of its residence, place of management or incorporation or any other criterion of a similar nature, and not only for withholding tax reasons in that jurisdiction. Dual residency entities may rely on the tie-breaker rules contained in double taxation agreements (where applicable) to determine tax residency in cases of dual residency. An entity such as a partnership, limited liability partnership or similar legal arrangement that does not have a tax residency shall be treated as resident in the jurisdiction in which its place of management is situated. For further information on tax residency, please consult your tax advisor or the OECD automatic information exchange portal.

Whether an individual is tax resident in a particular country/jurisdiction likewise depends on the tax law of this jurisdiction. An individual is normally tax resident in the country/jurisdiction in which this person lives. Special circumstances may cause this person to be tax resident elsewhere or in more than one country/jurisdiction at the same time (dual residency). The "tie breaker" regulations contained in double tax agreements (where applicable) can be applied to determine the tax residency in the case of dual residency. If an individual is a US citizen or tax resident under US law for another reason (i.e. a non US citizen with residence or habitual residence in the USA) please state on this form that the person is tax resident in the USA.

## TIN

A TIN (Taxpayer Identification Number) is a unique combination of letters and/or numbers assigned by a jurisdiction to an individual or an entity and used to identify that individual or entity for the purposes of implementing the tax laws of this jurisdiction. Further details of acceptable TINs can be found on the [www.oecd.org/tax/automatic-exchange](http://www.oecd.org/tax/automatic-exchange).