

## Controlling Person tax residency self-certification form INSTRUCTIONS

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”) require **Financial Institutions** to collect and report certain information about an account holder’s tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the [OECD automatic exchange of information portal](#). In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form.

If your tax residence (or the Controlling Person, if you are completing the form on their behalf) is located outside **the country/jurisdiction where the FI is maintaining the account is located**, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to **the tax authorities in the country where the FI is located** and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an account holder, Controlling Person, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to information, such as the Controlling Person’s tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

Please fill in this form if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple controlling persons use a separate form for each controlling person.

**Where you need to self-certify on behalf of an entity account holder**, do not use this form. Instead, you will need an “*Entity tax residency self-certification*.” Similarly, if you’re an individual account holder, sole trader or sole proprietor, then please complete an “*Individual tax residency self-certification*.”

**If you’re filling in this form on behalf of a controlling person,**

Please tell us in what capacity you’re signing in Part 4.

For example you may be the Passive NFE Account Holder, or completing the form under a power of attorney.

**As a financial institution, we are not allowed to give tax advice.**

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the [OECD automatic exchange of information portal](#).