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| CRS Individual Tax Residency Self-Certification Form INSTRUCTIONS CRS - I |
| **Please read these instructions before completing the form.**  Purpose of this form  Regulations based on the OECD Common Reporting Standard (“CRS”) require Financial Institutions, including affiliates of Bank of America Corporation (BAC),to collect and report certain information about an account holder’s tax residence. Each jurisdiction has its own rules for defining tax residence. For more information on tax residence, please consult your tax advisor or the OECD’s Automatic Exchange of Information Portal, which contains summaries of local country rules governing tax residency: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>.  **Instructions for completion of this form**  Please complete Parts 1 through 3 of the attached form. You can find definitions of key terms for purposes of completion of this form in the Appendix. For joint or multiple account holders, use a separate form for each individual account holder.  This form is intended to request information only where such request is not prohibited by local law.  **Bank of America Corporation (BAC) and its affiliates are not allowed to provide tax advice.** If you have any questions about this form, these instructions, or defining your tax residency status, please consult your tax advisor or the OECD’s Automatic Exchange of Information Portal, which contains information on CRS including a list of jurisdictions that have signed agreements to automatically exchange information and details about the information being requested: <http://www.oecd.org/tax/automatic-exchange/>. |

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| **Individual Tax Residency Self-Certification FORM -** *(please complete parts 1-3 in BLOCK CAPITALS)*  **\*** **DENOTES MANDATORY FIELD**  **Part 1 – Identification of Individual Account Holder** | | |
| 1. **Name of Account Holder:** | | |
| Family Name or Surname(s): \* |  | |
| Title: |  | |
| First or Given Name: \* |  | |
| Middle Name(s): |  | |
| 1. **Current Residence Address:** | | |
| Line 1 *(e.g. House/Apt/Suite Name, Number, Street)\** |  | |
| Line 2 *(e.g. Town/City/Province/County/State)\** |  | |
| Country:\* |  | |
| Postal Code/ZIP Code: |  | |
| 1. **Mailing Address:** *(please only complete if different to the address shown in Section* ***B****)* | | |  |
| Line 1 *(e.g. House/Apt/Suite Name, Number, Street)* | |  |
| Line 2 *(e.g. Town/City/Province/County/State)* | |  |
| Country: | |  |
| Postal Code/ZIP Code: | |  |
|  | |  |
| 1. **Date of Birth\*** *(dd/mm/yyyy)* | |  |
| 1. **Place of Birth** | |  |
| Town or City of Birth \* | |  |
| Country of Birth\* | |  |

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| **Part 2 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number (“TIN”)** *(See Appendix)* | | | |
| Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country indicated. Guidance on local country rules about where an individual is tax resident can be found on the OECD’s Automatic Exchange of Information Portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>.  *If the Account Holder is tax resident in more than three countries please use a separate sheet.*  If a TIN is unavailable please provide the appropriate reason **A, B** or **C where indicated below**:  ***Reason A -*** The country where the Account Holder is liable to pay tax 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 below table if you have selected this reason)*  ***Reason C*** *-* No TIN is required.(*Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)* | | | |
|  | | | |
| **Country of tax residence\*** | | **TIN\*** | **If no TIN available enter Reason *A, B or C\**** |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |
| *Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason* ***B*** *above*. | | | |
| **1** |  | | |
| **2** |  | | |
| **3** |  | | |
| **Part 3 – Declarations and Signature**  I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder’s relationship with Bank of America Corporation (BAC) and its affiliates setting out how they may use and share the information supplied by me**.**  I agree that the requesting financial institution may share this form and transfer any related data to any of its branches, subsidiaries, affiliates or units as it may consider appropriate, and any data and transactional processing in respect of this form may, subject to all applicable laws, be entrusted to any of its offices, branches, subsidiaries, affiliates or units (including those located abroad).  I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) 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 pursuant to intergovernmental agreements to exchange financial account information.  I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.  **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**  I undertake to advise Bank of America Corporation (BAC) and its affiliateswithin 30days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide BAC and its affiliates a suitably updated self-certification and Declaration within 30 days of such change in circumstances**.**  Signature: \* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Print name: \* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Date (dd/mm/yyyy):\* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Note**: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.  Capacity: \* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | |

**Appendix – Definitions**

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS”), the associated Commentary to the CRS, and the OECD’s Automatic Exchange of Information Portal: <http://www.oecd.org/tax/automatic-exchange/>.

If you have any questions then please contact your tax advisor.

**“Account Holder”** The term “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”** A Financial Account is 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.

“**Participating Jurisdiction”** A 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. A list of Participating Jurisdictions can be found on the OECD portal: <http://www.oecd.org/tax/automatic-exchange/>

**“Reportable Account”** The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person

**“Reportable Jurisdiction”** A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

**“Reportable Person”** A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**“TIN” (including “functional equivalent”)** 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 following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

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, and resident registration number.