



## 1 INSTRUCTIONS

Please read these instructions before completing this section.

Regulations based on the OECD Common Reporting Standard ('CRS') require Ramsey Crookall to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the country in which you live. The country/countries in which you pay income tax are likely to be your country/countries of tax residence. For more information on tax residence, please consult your tax adviser or the information at the following link <http://www.oecd.org/tax/automatic-exchange/>

**If your tax residence is located outside of the Isle of Man, we may be legally obliged to pass on the information in this form and other financial information with respect to your accounts to the Isle of Man Tax Office.**

Ramsey Crookall are also required to report information on US persons under the Foreign Account Tax Compliance Act ('FATCA').

The information you provide us with will remain valid unless there is a change in circumstances relating to the account holder's tax status or other mandatory fields included on this form. You must notify us if there is a change in circumstances that makes this form incorrect or incomplete and provide an updated self-certification.

Please complete this form where you need to self-certify on behalf of an entity account holder.

If you are a 'US person' under US Internal Revenue Service ('IRS') regulations, you may also need to fill in an IRS W-9 form.

**Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution**

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as 'Controlling Person(s)') by completing a 'Controlling Person tax residency self-certification form' for each controlling person (please contact us if you require this form). This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**If you are completing the form on the Account Holder's behalf**, then you should indicate the capacity in which you have signed in Part 3. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

**As a financial institution, we are not allowed to give tax advice.** If you have any questions about completing this section, these instructions or defining your tax residency status, please speak to your tax advisor or domestic tax authority.

## 2 IDENTIFICATION OF ACCOUNT HOLDER

<b>A</b>	Legal Name of Entity	
<b>B</b>	Country of Incorporation or Organisation	
<b>C</b>	Registered Address – Line 1	
	Registered Address – Line 2	
	Country	
	Postal Code/Zip Code	
<b>D</b>	Mailing Address (If different to C above) – Line 1	
	Mailing Address – Line 2	
	Country	
	Postal Code/Zip Code	

Please provide the Account Holder's Status by ticking one of the following boxes

**1. (a) Financial Institution** – Investment Entity

- i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution  
(Note: if ticking this box please also complete Part 2(2) below)
- ii. Other Investment Entity

**(b) Financial Institution** – Depository Institution, Custodial Institution or Specified Insurance Company

If you have ticked **(a)** or **(b)** above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

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- (c) Active NFE** – a corporation where the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation.

If you have ticked **(c)**, 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 that the Entity in **(c)** is a Related Entity of:

\_\_\_\_\_

- (d) Active NFE** – A Government Entity or Central Bank
- (e) Active NFE** – an International Organisation
- (f) Active NFE** – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)
- (g) Passive NFE** (Note: if ticking this box please also complete Part 2 (2) below)

**2.** If you have ticked **1(a)(i)** or **1(g)** above, then please:

- (a) Indicate the name of** any Controlling Person(s) of the Account Holder:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- (b) Complete** "Controlling Person tax residency self-certification form" for each Controlling Person

## 4 COUNTRY OF RESIDENCE FOR TAX PURPOSES

### Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN")

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.

*If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.*

**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 IS AVAILABLE ENTER REASON <b>A, B</b> OR <b>C</b>		
1			<b>A</b>	<b>B</b>	<b>C</b>
2			<b>A</b>	<b>B</b>	<b>C</b>
3			<b>A</b>	<b>B</b>	<b>C</b>

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1	
2	
3	

## 5 DECLARATION AND SIGNATURE(S)

- I acknowledge that the information contained in this form and information regarding the Account Holder(s) and any Reportable Account(s) may be provided to the tax authorities of the country in which this account is maintained and exchanged with tax authorities of another country or countries in which the Account Holder(s) may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.
- I undertake to advise Ramsey Crookall within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this section or causes the information contained in this section to become incorrect, and to provide Ramsey Crookall with a suitably updated self-certification and Declaration within 60 days of such change in circumstances.
- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

### A ACCOUNT HOLDER 1

Name & Surname

Date ( dd/mm/yyyy )

Signature

### B ACCOUNT HOLDER 2

Name & Surname

Date ( dd/mm/yyyy )

Signature