

# Tax Residency Declaration



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Please provide us with details about your residency status for taxation purposes. This self-certification form will help us comply with our obligations under taxation laws including the Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA).

Your tax residency usually relates to the country or countries in which you have to lodge a tax return.

Please complete the following for:

each account holder; or  each Controlling Person of the account holder.<sup>1</sup>

1. Are you a foreign resident for tax purposes?  Yes  No

2. Are you a United States resident or citizen for U.S. tax purposes?  Yes  No

3. Are you a New Zealand resident for New Zealand tax purposes?<sup>2</sup>  Yes  No

4. Are you a resident for tax purposes of another country? If yes, provide details below.  Yes  No

▪ Details of country(s) where you are a tax resident: \_\_\_\_\_

▪ Your foreign TIN (Taxpayer ID No.) if applicable: \_\_\_\_\_

▪ Your GIIN (Global Intermediary ID No.) if applicable (USA only): \_\_\_\_\_

If No, provide reason if any: \_\_\_\_\_

5. For an entity account holder that is a financial institution, is your entity a Non-Participating Foreign Financial Institution within the meaning of FATCA?<sup>3</sup>  Yes  No

6. For an entity account holder, is your entity a Passive Non-Financial Entity?<sup>4</sup>  Yes  No

If yes, please provide certifications from your entity's Controlling Person.

I / we will as soon as practicable notify the financial institution if there is any change in circumstances that cause any information provided here to become incomplete or inaccurate.

Name of Account Holder \_\_\_\_\_

Name of Controlling Person (if applicable) \_\_\_\_\_

Address (residential if an individual) \_\_\_\_\_

Name & Position (if signed for an entity) \_\_\_\_\_



Signature

/ /  
Date of signing

/ /  
Date of birth

**Note:** Information is requested about tax residency of other countries in order to help us comply with taxation laws including CRS and FATCA, non-resident withholding tax and Anti-Money Laundering identification.

1. A Controlling Person generally refers to any person holding 25% or more in an entity. If no natural person is identified as exercising control of the entity, the natural person who holds the position of senior managing official (e.g. directors) will be the Controlling Person of the entity. If you are a settlor, trustee, protector or beneficiary of a trust account holder you are always treated as a Controlling Person of the trust.

2. This is relevant for FATCA purposes – for a Financial Institution with a local client base.

3. This is relevant for FATCA purposes – but institutions with FATCA local bank status do not need to collect this information.

4. A Passive Non-Financial Entity (NFE) is an entity that is not an Active NFE. An Active NFE must meet certain criteria such as:

Active NFEs by reason of income and assets; 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.