

# CRS Individual Self-Certification Form

## Please read these instructions before completing the form

Inland Revenue require Heartland Bank 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 AEOI 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.

For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal. If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside New Zealand, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to Inland Revenue 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, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder'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 New Zealand law requirements.

**Please fill in this form if you are an individual account holder, sole trader or sole proprietor.**

For joint or multiple account holders, use a separate form for each individual person.

**Where you need to self-certify on behalf of an entity account holder**, do not use this form. Instead, you will need an "CRS Entity self-certification form." Similarly, if you are a controlling person of an entity, please fill in a "CRS Controlling person self-certification form" instead of this form.

**If you are filling in this form on behalf of someone else.** Please tell us in what capacity you are signing 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 power of attorney. A legal guardian should complete the form on behalf of an account holder who is a minor.

**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

# Individual Tax Residency Self-Certification Form

CRS - I

Please complete Parts 1– 3 in **BLOCK CAPITALS**

## Part 1 Identification of Individual Account Holder

### A. Name of Account Holder:

Family Name or Surname(s)	<input type="text"/>				
Title	<input type="checkbox"/> Mr	<input type="checkbox"/> Mrs	<input type="checkbox"/> Miss	<input type="checkbox"/> Ms	<input type="checkbox"/> Other (specify) <input type="text"/>
First or Given name(s)	<input type="text"/>				
Middle Name(s)	<input type="text"/>				

### B. Current Residence Address:

<b>Line 1</b> House/Apt/Suite Name, Number, Street	<input type="text"/>		
<b>Line 2</b> Town/City Province/County/State	<input type="text"/>		
Country	<input type="text"/>	Postal Code / ZIP code	<input type="text"/>

### C. Mailing Address: (please only complete if different from the address shown in Section B above)

<b>Line 1</b> House/Apt/Suite Name, Number, Street	<input type="text"/>		
<b>Line 2</b> Town/City Province/County/State	<input type="text"/>		
Country	<input type="text"/>	Postal Code / ZIP code	<input type="text"/>

### D. Date of birth

### E. Place of birth

Town or City of Birth	<input type="text"/>
Country of Birth	<input type="text"/>

## Part 2

Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN") (See Appendix)

Please complete the following table indicating:

- where the Account Holder is a tax resident;
- the Account Holder's TIN for each country/jurisdiction indicated.

If the Account Holder is tax resident in more than three countries/jurisdictions please use a separate sheet If a TIN is unavailable please provide the appropriate reason **A, B** or **C**:

**Reason A** The country/jurisdiction 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/jurisdiction of tax residence entered below do not require the TIN to be disclosed)

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
1 <input type="text"/>	<input type="text"/>	<input type="text"/>
2 <input type="text"/>	<input type="text"/>	<input type="text"/>
3 <input type="text"/>	<input type="text"/>	<input type="text"/>

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

1 <input type="text"/>
2 <input type="text"/>

## Part 3

### Declarations and Signature

I understand that the information supplied by me is covered by the Account and Service General Terms and Conditions governing my relationship with Heartland and sets out how Heartland may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding myself may be provided to the Inland Revenue Department and exchanged with tax authorities of another country or countries in which I am a tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Account Holder (or authorised to sign for the Account Holder) of all the account(s) to which this form relates.

I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to Heartland and that such information may be provided to the Inland Revenue Department and exchanged with tax authorities of another country or countries in which I am tax resident pursuant to intergovernmental agreements to exchange financial account information.

**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 Heartland within 30 days of any change in circumstances which affects the tax residency status of the individual identified in this form or causes the information contained herein to become incorrect, and to provide Heartland with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Signature

Print name

Date

**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:

**BANK USE ONLY:**  System changes completed  Scanned and uploaded to customer's file  Prepared by \_\_\_\_\_  Checked by \_\_\_\_\_

## 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 domestic guidance. This can be found at the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions then please contact your tax adviser or domestic tax authority.

**'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.

**'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/transparency/automaticexchangeofinformation.htm>

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.