

Entity Tax Residency Self-Certification Form for FATCA and CRS Purposes

- This form is intended for an “Entity” (body corporate including a corporation or other legal arrangement). For an individual, fill out an **Individual Tax Residency Self-Certification Form**.
- If the Entity is tax resident in the U.S. or incorporated in the U.S., you must also fill out Form W-9.
- An Entity requesting to act in relation to US Securities must also fill out a Form W-BEN-E or W-8IMY, as applicable.
- In the case of an Entity that is a Financial Institution and is a local branch of a foreign entity, fill out this form with details of the branch.
- This form is intended to determine whether an Account Holder or Controlling Person in an Account Holder that is a Passive Entity, as the case may be, is a U.S. Person and/or is a Resident of a Foreign Country. If such Account Holder or Controlling Person is a U.S. Person and/or a Resident of a Foreign Country that is a Reportable Jurisdiction, and in accordance with applicable law the Account was classified as a Reportable Account, information relating to such Account Holder or Controlling Person shall be provided to the United States and/or to such Foreign Country.
- Please note – the Financial Institution is not permitted to advise on tax matters in Israel and/or elsewhere, nor is it permitted to opine with respect to the implications of the answers given to any question or a declaration on this form. If you have questions pertaining to filling out this form, including with respect to the determination of the tax residency status of the Entity, or any matter which may have an effect on the information included herein, you should consult independently with a tax advisor or with the local tax authority of the Entity.

Identification No. of Entity				Country of Incorporation	
Name of Entity					
Address of Entity	Country	State/District	City	Street and number	Zip Code

I. **Tax Residency of the Entity¹**

Choose the appropriate alternative (only one) and fill out the details required.

- Tax resident in Israel only** – Tax I.D. no. _____. The Entity declares and confirms that the Entity is tax resident only in the State of Israel, which is its only country of residency, and it is not deemed a resident for tax purposes in any other country.
- Tax resident in Israel and in other country/ies:** The Entity declares and confirms that it is tax resident in the State of Israel and in the following countries, and it is not deemed a tax resident in any other country:

Country	Local Taxpayer Identification No. (TIN) ²	If there is no TIN - state the reason ³		
		Reason A	Reason B	Reason C (please specify)
a. Israel				
b.				
c.				

- Tax resident in other country/ies:** The Entity declares and confirms that it is tax resident in the following countries, it is not deemed a tax resident in the State of Israel and it is not deemed a tax resident in any other country.

Country	Local Taxpayer Identification No. (TIN) ²	If there is no TIN - state the reason ³		
		Reason A	Reason B	Reason C (please specify)
a.				
b.				
c.				

¹ Resident of a Foreign Country - a resident of a foreign country in accordance to the tax laws of such country, or an estate of a deceased which was a resident of a foreign country in such country, including an entity which is not deemed as a resident according to the tax laws of such country, if its actual management is located in such foreign country.

² TIN (Taxpayer Identification Number) is the identification number of the taxpayer at the relevant tax authority (example: in the State of Israel the identification number of an entity may be the company registration no.). Some countries do not issue a TIN, but may issue another identification number which serves as a TIN, such as: Business/company registration code/number.

³ Reasons: **A:** The country does not issue TINs. **B:** The country does not require the TIN to be disclosed. **C:** Unable to obtain a TIN

The Entity has no tax residency. State the actual place of management of the Entity: _____

II. Classification of the Entity – In selecting the classification I confirm that the Entity meets the specifications of the said classification

• Choose the appropriate alternative (only one out of the 4 available classifications), and fill out the required details.

Active NFFE Entity that is not a Financial Institution which has an active business. The Entity is active and meets one of the following alternatives:

Choose one of the appropriate alternatives (including in Annex A attached hereto) and fill out the details required under the alternative chosen.		Internal number
<input type="checkbox"/>	Less than 50% of the Entity'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 Entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.	1
<input type="checkbox"/>	The stock of the Entity is regularly traded on an established securities market. State the name of the securities market on which the Entity's stock is traded _____. Or the Entity is a Related Entity of an entity the stock of which is regularly traded on an established securities market. State the name of the entity whose stock is traded _____; and the name of the securities market on which the entity's stock is traded _____.	2
<input type="checkbox"/>	The Entity is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the Entity shall not qualify for this exemption after the date that is 24 months after the date of the initial organization of the Entity.	3
<input type="checkbox"/>	OTHER - The Entity meets the terms and conditions of one of the sections in Annex A (specify the <u>number</u> of the relevant section in Annex A)	_____

Passive Entity without a Controlling Person who is a Resident of a Foreign Country The Entity is not a Financial Institution and is not an active entity. All Controlling Person/s⁴ (natural person/s) of the Entity is/are tax resident/s of Israel only⁵.

Passive Entity with a Controlling Person who is Resident of a Foreign Country The Entity is not a Financial Institution and is not an active entity. The Entity has Controlling Person/s⁴ (natural person/s) who is/are tax resident/s of a country other than Israel⁵.

The Entity, which is a Passive Entity with a Controlling Person who is resident of a foreign country (a country other than Israel)⁵, declares that it has provided in the following table the details of all Controlling Persons who are residents of a foreign country and stated the tax residency of each of them, or, at the request of the Financial Institution, attached an Individual Tax Residency Self-Certification Form filled out by each of them. If there are more than 2 controlling persons, attach additional forms.

Name					Date of Birth	/	/		
Residential Address	Country	State/District	City	Street and number	Zip code				
Country/ies of Tax Residency	Local Taxpayer Identification No. (TIN) ²	If there is no TIN – state the reason ³							
		Reason A	Reason B	Reason C (please specify)					
a.									
b.									

Name					Date of Birth	/	/		
Residential Address	Country	State/District	City	Street and number	Zip code				
Country/ies of Tax Residency	Local Taxpayer Identification No. (TIN) ²	If there is no TIN – state the reason ³							
		Reason A	Reason B	Reason C (please specify)					

⁴ "Controlling Person" as defined in Section 135B of the Israel Income Tax Ordinance [New Version].

⁵ A U.S. citizen and a Green Card holder are deemed U.S. tax residents even if such a person is also tax resident of another country.



a.				
b.				

FFI **The Entity is a Foreign Financial Institution (FFI).** If you ticked this alternative, fill out Annex B.

III. Declaration of the Entity and Signature

- a. The Entity complies, and will continue to comply, with its tax reporting and payment obligations, as required under applicable law in relation to the Accounts and the assets deposited therein.
- b. The Entity is aware and it agrees that, should the Bank have to prove to an authorized body in Israel or outside of Israel, or any authorized representative thereof, that the Bank acted in accordance with applicable law, the Bank shall provide any information or documentation relating to the Accounts, including information relating to fund transfers to and from the Entity Accounts, including the information included herein, and the Entity hereby waives any banking secrecy obligations towards it in relation to the provision of such information and documentation.
- c. Upon the Bank's request, the Entity shall provide the Bank with other evidence, to the Bank's satisfaction, as to the disclosure of the Account/s to such authorities, as applicable.
- d. In relation to the Bank's reporting obligations resulting from tax laws in different countries, where one of its owners/beneficiaries is a foreign resident, the entire Account will be considered as a foreign account.
- e. All the information provided in this form, including in the information regarding Controlling Persons, is correct and complete. In any event of a change in the information provided in this form, including details of the Controlling Persons, the Entity will submit a new form within 30 days of such change.
- f. The Entity and the person who is authorized to sign this form on its behalf are aware that giving a false declaration is an offense punishable by law.
- g. The person signing on behalf of the Entity, whose name is stated below, confirms that he is authorized to sign this form on behalf of the Entity.

Name of Authorized Signatory on behalf of the Entity

Signature/s and Stamp of the Entity

Date

Trustee/Nominee Account - The undersigned hereby declares as follows:

I am the trustee/nominee of the account beneficiary identified above, the beneficiary completed and executed the form, and I have no contradicting information with respect to the status of the beneficiary.

Name of Trustee/Nominee

Signature

Date

Annex A – Other Alternatives for the Definition of an Active Entity

Active Entity – below are other alternatives for the definition in Section II of the form. Check the appropriate alternative **and state its number** under the “Other” section in Section II of the form.

	<u>Internal number</u>
<input type="checkbox"/> The Entity is a government entity, international organization, central bank, or entity wholly owned by one of more of the foregoing.	4
<input type="checkbox"/> Substantially all of the activities of the Entity consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or business other than the business of a Financial Institution , except that an Entity shall not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests of such companies as capital assets for investment purposes.	5
<input type="checkbox"/> The Entity primarily engages in financing and hedging transactions, with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity , provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution .	6
<input type="checkbox"/> The Entity was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution.	7
<input type="checkbox"/> The Entity is an association or community interest company which is a public institution as defined in Section 9(2) of the Ordinance.	8
<input type="checkbox"/> The Entity meets all of the following requirements: <ul style="list-style-type: none"> a. It is established and operates in its jurisdiction of its residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operates in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agriculture or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare; b. It is exempt from income tax in its jurisdiction of residence; c. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; d. The applicable laws of the Entity’s jurisdiction of residence or the Entity’s formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the Entity’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and e. The applicable laws of the Entity’s jurisdiction of residence or the Entity’s formation documents require that, upon the Entity’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity’s jurisdiction of residence or any political subdivision thereof. 	9

If the Entity does not meet any of the alternatives specified above, fill out whether the Entity meets either of the alternatives below. If you ticked one of these alternatives:

- For FATCA purposes only, the Entity will be deemed as an Active Entity.
- Fill out also whether the classification is appropriate for CRS purposes in Part II of the form (Passive Entity without a foreign controlling person/passive entity with a foreign controlling person, including details of the controlling persons):

	<u>Internal number</u>
<input type="checkbox"/> The Entity is organized in a U.S. Territory and all the owners of the payee are bona fide residents of that U.S. Territory .	10
<input type="checkbox"/> The Entity is an excepted NFFE as described in the relevant U.S. Treasury regulations.	11

