

FATCA & CRS FORM

Foreign Account Tax Compliance Act (FATCA) & Common Reporting Standard (CRS) Self-Certification Form

1. Individuals

Please fill this Section 1 only if you are an individual. If you are an entity, please fill Section 2.

Individual Name _____

1. Are you a tax resident of any country outside of Australia?¹ (see note 1 below)

No: I am solely an Australian tax resident – Skip to Section 3 (declaration)

Yes: Provide your tax residency details below. If you are a tax resident of more than one jurisdiction please include details for all jurisdictions of which you are a tax resident. Proceed to Section 3 (declaration) once completed

	Country of Tax Residence	Tax Identification Number (TIN) ² or equivalent (see note 2 below)	Reason Code if no TIN provided ³ (see note 3 below)
1			
2			
3			

Please explain why you are unable to obtain a TIN if reason B is selected:

2. Entities

Please fill this Section 2 only if you are an entity. If you are an individual, please fill Section 1.

Entity Name _____

A. FATCA AND CRS STATUS

2. Are you an Australian Retirement Fund⁴ (see note 4 below)?

Yes: Skip to Section 3 (declaration)

No: Continue to question 3

3. Are you a tax resident of any country outside of Australia?

Yes: Please provide your tax residency details below. If you are a tax resident of more than one jurisdiction please include details for all jurisdictions of which you are a tax resident

No: Continue to question 4

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent (see note 2 below)	Reason Code if no TIN provided ⁵ (see note 3 below)
1			
2			
3			

Please explain why you are unable to obtain a TIN if reason B is selected:

3. Are you a tax resident of any country outside of Australia? – Continued

The questions below are only applicable to US persons:

If you are a US person, please provide your US Taxpayer Identification Number (TIN)	TIN:
Are you exempt from FATCA Reporting because you are not a Specified US Person ⁶ ? (see note 6 below)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If Yes, please explain why you are not a Specified US Person	

4. Please specify your FATCA and CRS status:

- Active NFE - Less than 50% of the Active NFE’s gross income from the preceding calendar year is passive income and less than 50% of its assets during the preceding calendar year are assets held for the production of passive income
- Active NFE - Corporation whose stock is regularly traded on an approved stock exchange or a related entity of a regularly traded corporation
- Active NFE - Governmental Entity, International Organisation or Central Bank
- Active NFE - Other: Please Specify _____
- Passive NFE (Please provide details of your controlling persons at question 5)
- Financial Institution (Please complete the below information if you are a financial institution)

Provide your Global Intermediary Identification Number (GIIN)	GIIN:
Are you an Investment Entity that is resident in a Non-Participating Jurisdiction for CRS purposes (and managed by another Financial Institution)?	<input type="checkbox"/> Yes: please provide details of your controlling persons at question 5 <input type="checkbox"/> No
If you are a Financial Institution but do not have a GIIN, please specify your FATCA Status:	<input type="checkbox"/> Trustee Documented Trust or Sponsored Investment Entity. Please provide your Trustee’s/Sponsor’s name and GIIN. Trustee’s/Sponsor’s Name: _____ Trustee’s/Sponsor’s GIIN: _____ <input type="checkbox"/> US Financial Institution <input type="checkbox"/> Other (E.g. Exempt Beneficial Owner or other Deemed Compliant Financial Institution) Details: _____

B. CONTROLLING PERSONS

Please complete the below section if you are either:

- an Investment Entity that is resident in a Non-Participating Jurisdiction for CRS purposes (and managed by another Financial Institution); or
- a Passive NFE

5. Is any person that exercises control over you a tax resident of any country outside Australia?

- Interposed entities need to be traced through to natural persons.
- For corporations, controlling persons include beneficial owners who ultimately own 25% or more of the share capital of the company. If there are no controlling persons by ownership, are any of the senior managing officials of the entity tax resident of a country outside Australia?
- For trusts, controlling persons are the trustee, protector, beneficiary(ies), settlor or any other natural person exercising ultimate effective control over the trust.
- For other types of legal arrangement, controlling persons are natural person in equivalent or similar positions.

- Yes: please provide details of your controlling persons in the table below.
- No: Continue to section 3 (declaration) below.

Controlling Persons:

	Name	Date of Birth	Residential Address	Country of Tax Residence	TIN or equivalent	Reason Code if no TIN provided ⁷ (see note 7 below)
1						
2						
3						

Please explain why you are unable to obtain a TIN if reason B is selected:

3. Declaration

If Individual:

First Name(s)

Surname

Date of birth (DD/MM/YYYY)

If Entity:

Name of Entity

Authorised Representative Name

Individuals and Entities:

Address

Suburb

State

Postcode

- I undertake to provide an updated self-certification within 30 days of any change in circumstances which causes the information contained herein to become incorrect.
- I declare the information above to be true and correct.

Signature

Date

How to contact us

Please return your completed FATCA & CRS Form to:

Post: Tidswell Financial
PO Box 3528
TINGALPA DC QLD 4173

Email: tidswell@ddhgraham.com.au

If you require any assistance, please contact Tidswell Financial on 1300 796 079.

Your privacy

All information we collect about you is held by us in the strictest confidence and pursuant to our Privacy Policy. You may obtain a copy of our Privacy Policy on our website www.tidswell.com.au or by contacting our office.

D. INFORMATION

¹ Note that generally, all U.S. citizens and U.S. residents are treated as U.S. tax residents. The link below provides an overview of the tax residency rules applicable in jurisdictions that are committed to automatically exchanging information under the CRS.

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>

² The TIN is a number assigned by a government to an individual or business for identification and record keeping purposes. For CRS, the definition includes the functional equivalent in the absence of a TIN. The link below provides an overview of domestic rules in certain jurisdictions governing the issuance, structure, use and validity of TINs or their functional equivalents.

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

³ If TIN or equivalent is not provided, please provide a reason from the following options:

- **Reason A:** The country/jurisdiction where the person is resident does not issue TINs to its residents
- **Reason B:** The person is otherwise unable to obtain a TIN or equivalent number
- **Reason C:** No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

⁴ An Australian Retirement Fund means any of the following:

1. A superannuation entity or a public sector superannuation scheme (including an exempt public sector superannuation scheme) as defined in the *Superannuation Industry (Supervision) Act 1993*, or a constitutionally protected fund as defined in the *Income Tax Assessment Act 1997*;
2. A pooled superannuation trust as defined in the *Income Tax Assessment Act 1997*; or
3. Any entity that is wholly owned by, and conducts investment activities, accepts deposits from, or holds financial assets exclusively for or on behalf of, one or more of the entities referred to in (1) or (2) above.

⁵ Refer to note 3 above

⁶ A Specified US Person means a US Person other than:

1. A corporation whose stock is regularly traded in one or more established securities markets;
2. Any corporation that is a member of the same expanded affiliated group (as defined in section 1471(e)(2) of the US Internal Revenue Code) as a corporation described in (1) above;
3. The United States or any wholly owned agency or instrumentality thereof;
4. Any State or Territory of the United States, or any political subdivision or wholly owned agency/instrumentality of the foregoing;
5. Any organisation exempt from taxation under s501(a) of the US Internal Revenue Code or an individual retirement plan as defined in s7701(a)(37) of the US Internal Revenue Code;
6. Any bank as defined in section 581 of the US Internal Revenue Code;
7. Any real estate investment trust as defined in section 856 of the US Internal Revenue Code;
8. Any regulated investment company as defined in s851 of the US Internal Revenue Code or any entity registered with the US Securities and Exchange Commission under the Investment Company Act of 1940;
9. Any common trust fund as defined in s584(a) of the US Internal Revenue Code;
10. Any trust that is exempt from tax under s664(c) of the US Internal Revenue Code or that is described in s4947(a)(1) of the US Internal Revenue Code;
11. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards and options) that is registered as such under the laws of the United States or any State;
12. A broker as defined in s6045(c) of the Internal Revenue Code;
13. Any tax-exempt trust under a plan that is described in s403(b) or s457(g) of the US Internal Revenue Code.

⁷ Refer to note 3 above