



Date: \_\_\_\_\_

Account: \_\_\_\_\_

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

- This form is intended for an "Entity" (body corporate including a corporation or 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 may be requested by the Financial Institution to also fill out Form W-9.
- In the case of an Entity which is a Financial Institution and is a local branch of a foreign entity, fill out this form with details pertaining to the said branch.
- This form is intended to determine whether an Account Holder or Controlling Person in an Account Holder which is a Passive Entity, as the case may be, is a U.S. Person and/or is a Resident of a Foreign Country. In the event such Account Holder or Controlling Person is a U.S. Person and/or a Resident of a Foreign Country, such Foreign Country is a Reportable Jurisdiction and the Account was classified as a Reportable Account according to Applicable Law, information relating to such Account Holder or Controlling Person shall be delivered to the U.S.A. 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, consult with a tax advisor or with the local tax authority of the Entity.

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

### **I. Tax Residency of the Entity<sup>1</sup>**

Choose the appropriate alternative 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 of any other country.

<sup>1</sup> 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 effective management is located in such foreign country, excluding the following:

1. A corporation stock of which is regularly traded on an established securities market;
2. A Related Entity of a corporation listed under sub-section (1); for this purpose, "Related Entity" – as defined under Section VIII, subparagraph E.4 of the Model;
3. Government Entity, as defined under Section VIII subparagraph B.2 of the Model;
4. International Organization as defined under Section VIII subparagraph B.3 of the Model;
5. Central Bank as defined under Section VIII subparagraph B.4 of the Model;
6. Depository Institution, Custodial Institution, or Specified Insurance Company;
7. Financial Institution Investment Entity as defined under Section VIII Paragraph A, subparagraph 6 of the Model, provided that in case it is an Entity listed under subparagraph 6.B thereof, it is a Resident of a Foreign Country in a Participating Country.

- ☐ **Tax resident in Israel and in other country/ies:** The Entity declares and confirms that is tax resident in the State of Israel and the following countries, and is deemed a tax resident of no other country:

Country	Local Taxpayer Identification No. (TIN) <sup>2</sup>	If there is no TIN - state the reason	
		Country does not issue a TIN	Other, 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, is not deemed a tax resident in the State of Israel and is deemed a tax resident of no other country.

Country	Local Taxpayer Identification No. (TIN) <sup>2</sup>	If there is no TIN – state the reason	
		Country does not issue a TIN	Other, please specify
a.			
b.			
c.			

- ☐ **The Entity has no tax residency.** State the **place of effective 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 and fill out the required details.

- ☐ **Active Non-Financial Entity** **Entity which 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.

- ☐ 1. 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.
- ☐ 2. 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 \_\_\_\_\_.

<sup>2</sup> TIN (Taxpayer Identification Number) is a taxpayer identification number for tax purposes, i.e., 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.). There are countries which do not issue a TIN, but they may issue another identification number which serves as a TIN, such as: Business/company registration code/number.

- ☐ 3. 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 exception after the date that is 24 months after the date of the initial organization of the Entity.
- ☐ Other The Entity meets the terms and conditions of Section \_\_\_\_ of Annex A (specify above the number of the appropriate Section in Annex A)

<input type="checkbox"/> <b>Passive Entity without a Controlling Person who is Resident of a Foreign Country</b>	The Entity is not a Financial Institution and is not an active entity. <b><u>All Controlling Person/s</u></b> <sup>3</sup> (natural person/s) of the Entity is/are tax resident/s of Israel only <sup>4</sup> .
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<input type="checkbox"/> <b>Passive Entity with a Controlling Person who is Resident of a Foreign Country</b>	The Entity is not a Financial Institution and is not an active entity. The Entity <b><u>has Controlling Person/s</u></b> <sup>3</sup> (natural person/s) who is/are tax resident/s of a country other than Israel <sup>4</sup> .
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The Entity, which is a Passive Entity with a Controlling Person who is resident of a foreign country (a country other than Israel), declares that it has provided in the following table all the Controlling Persons who are residents of a foreign country and stated the details of 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.

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) <sup>5</sup>			If there is no TIN – state the reason							
				Country does not issue a TIN				Other, 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) <sup>5</sup>			If there is no TIN – state the reason							
				Country does not issue a TIN				Other, please specify			
a.											
b.											

<sup>3</sup> “Controlling Person” as defined in Section 135B of the Income Tax Ordinance [New Version].

<sup>4</sup> A U.S. citizen and a Green Card holder are deemed a U.S. tax resident even if such a person is also tax resident of another country.

<sup>5</sup> TIN (Taxpayer Identification Number) is a taxpayer identification number for tax purposes, i.e., the identification number of the taxpayer at the relevant tax authority. There are countries which do not issue a TIN, but they may issue another identification number which serves as a TIN.

If there are more than 2 controlling persons, attach additional forms.

<input type="checkbox"/>	<b>Financial Institution</b>	<b>The Entity is a Financial Institution (FFI).</b> If you ticked this alternative, fill out Annex B.
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### III. Declaration of the Entity and Signature

- a. All the information provided in this form, including in the annexes attached hereto, is correct and complete. In any event of a change in the information provided in this form, the Entity is required to submit a new form.
- b. The Entity is aware that this form and the information provided herein, may be reported to the tax authorities in Israel and/or abroad.
- c. 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.
- d. 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.

.....  
 Name of Authorized Signatory on  
 behalf of the Entity

.....  
 Signature and Stamp  
 of the Entity

.....  
 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.

- ☐ 1. The Entity is a government entity, international organization, central bank, or entity wholly owned by one of more of the foregoing.
- ☐ 2. 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.
- ☐ 3. 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**.
- ☐ 4. 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.
- ☐ 5. The Entity is an association or community interest company which is a public institution as defined in Section 9(2) of the Ordinance.
- ☐ 6. The Entity meets all of the following requirements:
  - 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.

If the Entity does not meet any one of the alternatives specified above, fill out whether the Entity meets either of the alternatives 10-11 below:

If you ticked alternative 10 or 11:

- 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):

- ☐ 10. 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**.
- ☐ 11. The Entity is an excepted NFFE as described in the relevant U.S. Treasury regulations.

Fill out the following two sections (Financial Institution for CRS purposes and Financial Institution for FATCA purposes)

The information in this section is for CRS purposes; note that the classification of the Entity may be different than the classification of the Entity according to FATCA in Section 2 below.

☐ Investment Entity – If you are an Investment Entity which is resident in a jurisdiction which is not a CRS Participating Jurisdiction and managed by another Investment Entity, **fill out also the appropriate classification 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)

☐ Financial Institution - Depository Institution, Custodial Institution, Investment Entity (other than the one mentioned in the note above), or Specified Insurance Company.

Fill out this part or attach an appropriate Form W-8/W-9 according to the request of the Financial Institution. The information in this section is for FATCA purposes; note that the classification of the Entity may be different than the classification of the Entity according to CRS in Section 1 above.

☐ The Entity is a Reporting Israeli Financial Institution or a Reporting Partner Jurisdiction Financial Institution according to Model 1.

☐ The Entity is a Reporting Partner Jurisdiction Financial Institution according to Model 2.

☐ The Entity is a Registered Deemed Compliant Reporting FFI

☐ The Entity is a Participating FFI

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**If the Entity is a Financial Institution, but no GIIN can be provided, choose the alternative and fill out the required details:**

- Other:

**Bank of Jerusalem**  
12/24 10716