

## CONTROLLING PERSON TAX RESIDENCY SELF-CERTIFICATION FORM

### INSTRUCTIONS

Please read these instructions before completing this form.

Regulations based on the OECD Common Reporting Standard ('CRS') require Ramsey Crookall to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the country in which you live. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). The country/countries in which you pay income tax are likely to be your country/countries of tax residence. For more information on tax residence, please consult your tax adviser or the information at the following link <http://www.oecd.org/tax/automatic-exchange/>

If your tax residence is located outside of the Isle of Man, we may be legally obliged to pass on the information in this form and other financial information with respect to your accounts to the Isle of Man Tax Office.

Ramsey Crookall are also required to report information on US persons under the Foreign Account Tax Compliance Act ('FATCA').

The information you provide us with will remain valid unless there is a change in circumstances relating to the Controlling Person's tax status or other mandatory fields included on this form. You must notify us if there is a change in circumstances that makes this form incorrect or incomplete and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

Please fill in this form if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple controlling persons use a separate form for each controlling person.

If you are a US person under US Internal Revenue Service ('IRS') regulations, you may also need to fill in an IRS W-9 form.

As a financial institution, we are not allowed to give tax advice. If you have any questions about completing this section, these instructions or defining your tax residency status, please speak to your tax advisor or domestic tax authority.

## CONTROLLING PERSON TAX RESIDENCY SELF-CERTIFICATION FORM – (Please complete parts 1-3 in BLOCK CAPITALS)

### Part 1 – Identification of a Controlling Person

#### A. Name of Controlling Person

Surname	
Title	
First or Given Name	
Middle Name	

#### B. Current Residence Address

Line 1 (house name, number, street)	
Line 2 (town, city, county)	
Country	
Postal Code/ZIP Code	

#### C. Mailing Address (if different to B above)

Line 1 (house name, number, street)	
Line 2 (town, city, county)	
Country	
Postal Code/ZIP Code	

#### D. Date of Birth and Place of Birth

Date of birth (dd/mm/yyyy)	
Town and Country of Birth	

**E. Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person**

Legal name of Entity 1	
Legal name of Entity 2	
Legal name of Entity 3	

**Part 2 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ('TIN')**

Please complete the following table indicating:

- (i) where the Controlling Person is tax resident;
- (ii) the Controlling Person's TIN for each country indicated; and,
- (iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete **Part 3 "Type of Controlling Person"**

*If the Controlling Person is tax resident in more than three countries please use a separate sheet*

If a TIN is unavailable please provide the appropriate reason **A, B or C** where indicated below:

**Reason A** – The country where the Controlling Person 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 law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction*)

<b>Account holder 1 Name:</b>			
	<b>Country of tax residence</b>	<b>TIN</b>	<b>If no TIN available enter Reason A, B or C</b>
<b>1</b>			
<b>2</b>			
<b>3</b>			

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

<b>1</b>	
<b>2</b>	
<b>3</b>	

**Part 3 – Type of Controlling Person**

<b>Please provide the Controlling Person's Status by ticking the appropriate box</b>	<b>Entity 1</b>	<b>Entity 2</b>	<b>Entity 3</b>
Controlling Person of a Legal Person – <b>control by ownership</b>			
Controlling Person of a Legal Person – <b>control by other means</b>			
Controlling Person of a Legal Person – <b>senior managing official</b>			
Controlling Person of a Trust - <b>settlor</b>			
Controlling Person of a Trust - <b>trustee</b>			
Controlling Person of a Trust - <b>protector</b>			
Controlling Person of a Trust - <b>beneficiary</b>			
Controlling Person of a Trust - <b>other</b>			
Controlling Person of a legal arrangement (non-trust) – <b>settlor equivalent</b>			
Controlling Person of a legal arrangement (non-trust) – <b>trustee equivalent</b>			
Controlling Person of a legal arrangement (non-trust) – <b>protector equivalent</b>			
Controlling Person of a legal arrangement (non-trust) – <b>beneficiary equivalent</b>			
Controlling Person of a legal arrangement (non-trust) – <b>other equivalent</b>			

## Part 4 – Declarations and Signature

1. I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided to the tax authorities of the country in which this account is maintained and exchanged with tax authorities of another country or countries in which the Account Holder(s) may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
2. I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.
3. I undertake to advise Ramsey Crookall within 30 days of any change in circumstances which affects the tax residency of the individual(s) identified in this form or causes the information contained in this form to become incorrect, and to provide Ramsey Crookall with a suitably updated self-certification and Declaration within 60 days of such change in circumstances.
4. **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**

**Signature:** \_\_\_\_\_

**Name:** \_\_\_\_\_

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

**Note:** if you are not the Controlling Person 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:** \_\_\_\_\_