

CRS Controlling Person 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 automatic exchange of information 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.

If your tax residence (or the Controlling Person, 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, Controlling Person, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to information, such as the Controlling Person'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 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.

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're an individual account holder, sole trader or sole proprietor, then please complete an "CRS Individual self-certification form."

If you're filling in this form on behalf of a controlling person, please tell us in what capacity you're signing in Part 4. For example you may be the Passive NFE Account Holder, or completing the form under a power of attorney.

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 portal.

Please complete Parts 1– 3 in BLOCK CAPITALS

Part 1 Identification of a Controlling Person

A. Name of Controlling Person:

Family Name or Surname(s)

Title Mr Mrs Miss Ms Other (specify)

First or Given name(s)

Middle Name(s)

B. Current Residence Address:

Line 1 House/Apt/Suite Name, Number, Street

Line 2 Town/City Province/County/State

Country Postal Code / ZIP code

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

Line 1 House/Apt/Suite Name, Number, Street

Line 2 Town/City Province/County/State

Country Postal Code / ZIP code

D. Date of birth

E. Place of birth

Town or City of Birth

Country of Birth

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

Please complete the following table indicating:

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

(You can also find out more about whether a country/jurisdiction is a Reportable Jurisdiction on the OECD automatic exchange of information portal).

If the Controlling Person 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 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 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

2

Part 3

Type of Controlling Person

(Please only complete this section if you are a tax resident in one or more Reportable Jurisdictions)

Please provide the Controlling Person's Status by ticking the appropriate box.	Entity 1	Entity 2	Entity 3
a Controlling Person of a legal person – control by ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Controlling Person of a legal person – control by other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Controlling Person of a legal person – senior managing official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d Controlling Person of a trust – settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e Controlling Person of a trust – trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f Controlling Person of a trust – protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g Controlling Person of a trust – beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h Controlling Person of a trust – other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j Controlling Person of a legal arrangement (non-trust) – trustee-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k Controlling Person of a legal arrangement (non-trust) – protector-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m Controlling Person of a legal arrangement (non-trust) – other-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 4

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 the Controlling Person may be provided to the Inland Revenue Department and exchanged with tax authorities of another country or countries in which the Controlling Person is tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person for the entity(ies) 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 the Controlling person is 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 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:

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 CRS¹), 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.

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

“Controlling Person” This is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

Controlling Persons of a trust, means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“Entity” The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“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.

“Participating Jurisdiction” A Participating Jurisdiction is a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the Common Reporting Standard.

“Passive NFE” Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non- Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

“Reportable Account” The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

“Reportable Jurisdiction” A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

“Reportable Person” A Reportable Person is an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

“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.