

Entity Tax Residency Self-Certification

New Zealand Bankers' Association Form for Tax Residency and Foreign Tax Information

Under New Zealand law, Financial Institutions must collect a self-certification from your entity about its Tax Residency status (and sometimes your entity's Controlling Persons), including before opening an account or in other situations. The Financial Institution may provide your entity's and Controlling Persons' information (even if you refuse to give information or a declaration) to Inland Revenue, who may share that information with overseas tax authorities under international agreements.

You may be asked to complete this self-certification form and return it to the Financial Institution where your account is held. Or, an agent, like your solicitor, may ask you to complete this form and they'll provide it to the Financial Institution for you. Where two or more entities jointly hold an account, each entity must complete a separate self-certification.

If you're unsure how to complete this form or don't understand the consequences of providing incorrect information, please seek advice from a tax professional, lawyer, or other adviser before completing this form. For more information about why you need to complete this form, see Inland Revenue's 'Your obligations if you hold or control financial accounts' brochure (IR1033).

To assist you in completing this form you can also find a glossary at the end of this form.

SECTION 1: Entity Account Holder details

Full legal Account Holder name							
Country of incorporation, organisation, or establishment							
Registration number (if applicable)							
NZ IRD number (if applicable)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Registered office address, your principal place of business, or other physical address (Don't provide a PO Box or in-care-of address)							
Street address							
City/town	Province/state						
Postal code/zip code	Country						

SECTION 2. Entity Account Holder type for tax purposes

To complete this form, you'll need to first determine your entity's Account Holder type for tax purposes:

2.1 Does the entity meet the qualifying conditions under both the CRS and FATCA as any of the following entity types? (Please refer to glossary)

- **A Non-Financial Entity (NFE) that is a Publicly-Traded Entity (Corporation)**
- **A NFE that is a corporation and a Related Entity of a Publicly-Traded Entity (Corporation)**
- **A NFE that is a Central Bank**
- **A NFE that is a Government Entity**
- **A NFE that is an International Organisation**
- **A NFE that is wholly owned by a Central Bank, Government Entity, or International Organisation.**

Yes (complete SECTION 5 only)

No (go to question 2.2)

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2.2 Does the entity meet the qualifying conditions as a Financial Institution under CRS or FATCA or both?

Please indicate the entity's status for both CRS and FATCA separately below (Please refer to glossary)

Where you are only able to select a Financial Institution status under either CRS or FATCA (but not both), make the selection and go to question 2.3. If the entity is not a Financial Institution under either CRS or FATCA, go to question 2.3. If the entity is a Financial Institution under both CRS and FATCA, go to SECTION 5.

CRS FI Status	FATCA FI Status	
<p>Indicate the entity's CRS FI status below:</p> <p><input type="checkbox"/> Managed Investment Entity that is Tax Resident in or located in a Non-Participating CRS Jurisdiction (in addition to the instructions above, complete SECTIONS 3, 4 and 5)</p> <p><input type="checkbox"/> Other Financial Institution type. These include:</p> <ul style="list-style-type: none"> • Managed Investment Entity that is not Tax Resident in or located in a Non-Participating CRS Jurisdiction • Other Investment Entities • Depository Institutions • Custodial Institutions • Specified Insurance Companies • Non-Reporting FIs 	<p>GIIN is available – Indicate the entity's FATCA FI status and provide the GIIN below:</p> <p><input type="checkbox"/> Reporting Model 1 FFI</p> <p><input type="checkbox"/> Reporting Model 2 FFI</p> <p><input type="checkbox"/> Registered Deemed Compliant FFI</p> <p><input type="checkbox"/> Participating FFI</p> <p><input type="checkbox"/> Trustee Documented Trust (provide Trustee's GIIN)</p> <p><input type="checkbox"/> Sponsored FFI</p> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">GIIN:</div>	<p>GIIN is not available – Indicate the entity's FATCA FI status below:</p> <p><input type="checkbox"/> Retirement/Super fund (meets FATCA exemption requirements)</p> <p><input type="checkbox"/> Non-Reporting IGA FFI</p> <p><input type="checkbox"/> Non-Participating FFI</p> <p><input type="checkbox"/> Territory FI</p> <p><input type="checkbox"/> Owner Documented FFI (Provide Form W-8)</p> <p><input type="checkbox"/> US FI (in addition to the instructions above, complete SECTION 3)</p> <p><input type="checkbox"/> Other FI/Certified Deemed Compliant FFI – provide FATCA status:</p> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>

2.3 Is the entity an Active Non-Financial Entity (Active NFE)?

- Yes** (complete SECTIONS 3 and 5 only)
- No** (go to question 2.4)

An entity may be an Active NFE if it isn't a Financial Institution under both FATCA and CRS and:

- (a) in the last financial year (ending 31 March) both of the following apply
- (i) more than 50% of the entity's gross income was trading (business) income, from activities like the sale of goods and services, (rather than from Passive Income) and
 - (ii) more than 50% of the entity's assets were held or used to produce trading (business) income,
- or
- (b) the entity is (please refer to glossary):
- (i) a Holding Company Or Treasury Centre, or
 - (ii) a Start-Up Company, or
 - (iii) an Entity In Liquidation Or Bankruptcy, or
 - (iv) a Tax-Exempt Non-Profit Organisation, or
 - (v) a NFE that is a Publicly-Traded Entity (Non-Corporation), or
 - (vi) a NFE that is not a corporation and is a Related Entity of a Publicly-Traded Entity.

This is a high-level summary of the definition of 'Active NFE'. Please refer to the glossary for the full definition.

2.4 Or, is the entity a Passive Non-Financial Entity (Passive NFE)?

- Yes** (complete ALL SECTIONS 3, 4 and 5)

A Passive NFE is any Non-Financial Entity that is not an Active NFE.

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SECTION 3: Entity Account Holder Tax Residence(s)

3.1 Is the entity Tax Resident in a country other than New Zealand? (Please see glossary)

- No** (go to question 3.4) **OR**
 Yes, the entity is a Tax Resident of one or more countries other than New Zealand (list all these countries in the table below and go to question 3.2)

	Country of Tax Residence 1	Country of Tax Residence 2	Country of Tax Residence 3
Countries of Tax Residence (other than New Zealand)			
Tax Identification Number (TIN) (or country equivalent)			
OR Select reason if TIN is not provided	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law
If you selected 'Country has not issued a TIN to me' above, please give an explanation			

3.2 If you are a Tax Resident in the United States of America, do you meet the qualifying conditions to be treated as exempt from FATCA reporting (e.g. not a 'Specified US Person' as defined in the IGA)?

- Yes** (go to question 3.3)
 No (go to question 3.3)

3.3 Do you meet the qualifying conditions to be treated as otherwise exempt from FATCA reporting (e.g. as an Exempt Beneficial Owner or as an Excepted NFFE)?

- Yes** – please provide your FATCA status: (go to question 3.4)
 No (go to question 3.4)

3.4 Did you select 'Managed Investment Entity that is Tax Resident in or located in a Non-Participating CRS Jurisdiction' in question 2.2 or 'Passive NFE' in question 2.4 above?

- Yes** (complete SECTIONS 4 and 5)
 No (complete SECTION 5 only)

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SECTION 4: Controlling Person(s) of the entity Account Holder (only complete if the entity is a Passive NFE or a Managed Investment Entity that is Tax Resident in or located in a Non-Participating CRS Jurisdiction)

- Make sure all Controlling Persons of the entity are listed below (a Controlling Person must be a natural person).
- Every Controlling Person must complete an 'Individual Tax Residency Self-Certification' form. An appropriate Entity Representative may provide Controlling Persons Self-Certifications on their behalf.
- The 'Individual Tax Residency Self-Certification' forms for those Controlling Persons must be returned with this form.
- If the entity has more than 12 Controlling Persons, please capture in a separate list.

Full Name

Relationship to Entity (e.g. director, shareholder, partner, settlor, trustee, protector, beneficiary, director of company as Controlling Person/professional trustee)

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SECTION 5. Declaration and Consent

I/we confirm the information in this form is true and complete and I/we have authority to provide it, including all tax details and Self-Certification forms for Controlling Persons (if needed). I/we understand that not giving information or giving false or incomplete information could have serious consequences under New Zealand law.

I/we agree to provide extra information about those tax details or Self-Certification forms, if asked. If the entity's or Controlling Person's circumstances change or information becomes incorrect, I/we will promptly provide updated information. This includes where a beneficiary receives a distribution from a trust or intends to exercise vested rights.

I/we acknowledge that information in this Self-Certification form and any Self-Certification forms for Controlling Persons will be shared with and held by a Financial Institution that maintains an account for me/us.

I/we authorise and consent to my/our agent, like a solicitor, giving the information and Self-Certification forms and any extra information asked for to the Financial Institution for me/us.

I/we acknowledge that the Financial Institution may have to share the information and forms with Inland Revenue, who may exchange the information with tax authorities of jurisdictions where the entity or Controlling Person is Tax Resident.

I/we certify that this Declaration also extends to any information that I/we or an authorised person may provide to the Financial Institution or to an agent, like a solicitor, in whatever manner, after signing this form.

Authorised Entity Representatives

Signature 1

Name

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Capacity to sign (if signing on behalf of Account Holder or Controlling Person, I have provided applicable authority documents, like a Power of Attorney.)

Date

D	D
---	---

M	M
---	---

Y	Y	Y	Y
---	---	---	---

Signature 2

Name

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Capacity to sign (if signing on behalf of Account Holder or Controlling Person, I have provided applicable authority documents, like a Power of Attorney.)

Date

D	D
---	---

M	M
---	---

Y	Y	Y	Y
---	---	---	---

Signature 3

Name

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Capacity to sign (if signing on behalf of Account Holder or Controlling Person, I have provided applicable authority documents, like a Power of Attorney.)

Date

D	D
---	---

M	M
---	---

Y	Y	Y	Y
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You can find out more about how the Financial Institution collects, uses, and discloses personal information on their website. You can access or correct information held – the Financial Institution may charge a fee for access.

OFFICE USE ONLY

Customer number (or Financial Institution reference)

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Number of related individual self-certifications for CPs

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Name of agent (e.g. Solicitor)

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Glossary

This information is a summary of certain terms and is provided to help you complete this form. This information is not tax advice. If you're unsure how to complete this form, or need more information or full definitions for any terms, please talk to your tax professional, lawyer, or other adviser. You can find more information at ird.govt.nz/international/exchange, the IRD's FATCA glossary and important FATCA documents at ird.govt.nz/international/exchange/fatca/documents and the IRD's CRS glossary and important CRS documents at ird.govt.nz/international/exchange/crs/important-aeoi-crs-documents.

TERM	DEFINITION	
Account Holder	<p>The person (individual or entity) listed or identified as holding an account with a Financial Institution. This is regardless of whether such person is a flow-through Entity. If a trust or an estate is listed as the holder of an account, the trust or estate is the Account Holder, rather than the trustee or the trust's beneficiaries. If a partnership is listed as the holder of an account, the partnership is the Account Holder, rather than the partners in the partnership.</p> <p>Look-through rules apply where a person, other than a Financial Institution, holds an account for the benefit or account of someone else (for example as agent, custodian, nominee, signatory, investment advisor or intermediary). In that case, the other person is treated as the Account Holder.</p>	
Active Non-Financial Entity (Active NFE)	By income/assets	<p>(i) Less than 50% of the NFE's gross income for the preceding reporting year (ending 31 March) is Passive Income and</p> <p>(ii) Less than 50% of the assets held by the NFE during the preceding reporting year (ending 31 March) are assets that produce or are held for the production of Passive Income.</p>
	Publicly-traded non-financial entity	The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.
	Government Entity, International Organisation, Central Bank	The NFE is a Government Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing.
	Holding company of non-financial group	Substantially all the activities of the NFE 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 businesses other than the business of a Financial Institution. An Entity does 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 in those companies as capital assets for investment purposes.
	Treasury centre of non-financial group	The NFE 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.
	Non-financial start-up company	The NFE 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 NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE.
	Non-financial entity in liquidation or bankruptcy	The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution.

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TERM	DEFINITION	
Active Non-Financial Entity (Active NFE) (continued)	Tax exempt non-profit organisations	<p>The NFE meets all of the following requirements:</p> <ul style="list-style-type: none"> (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; (ii) it is exempt from income tax in its jurisdiction of residence; (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets; (iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE 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 NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and (v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.
Central Bank	Provides financial and banking services to a country's government.	
Common Reporting Standard (CRS)	A set of rules developed by the OECD on how countries taking part in the automatic exchange of financial account information (AEOI) collect, report, and share financial account information. Under New Zealand law, Financial Institutions must collect Tax Residency information about any individuals or entities that are Tax Resident of countries other than New Zealand and report it and account information to Inland Revenue.	
Controlling Person	For all entity structures	<p>If the entity is a Passive Non-Financial Entity (including a Managed Investment Entity that is Tax Resident or located in a Non-Participating CRS Jurisdiction), the Controlling Persons of the entity must be identified. This means the natural persons who exercise control over the entity.</p> <p>The following information sets out how these requirements apply to various types of entities.</p> <p>Where any of the below persons is an entity, you must identify and provide an 'Individual Tax Residency Self-Certification' form for all Controlling Persons of that entity.</p>
	For legal persons only	<p>For companies, partnerships, associations, bodies corporate and any other legal persons, Controlling Person means:</p> <ul style="list-style-type: none"> (i) the natural persons who ultimately has a controlling ownership interest in the entity (generally more than 25% of the shares or voting interest in the entity). This includes persons who have a direct or indirect controlling ownership interest over the entity (for example, through another entity or who otherwise beneficially have a controlling ownership interest, including through a nominee). (ii) if no natural persons are identified in (i), or the persons identified are not the beneficial owners of the entity, the persons who control the entity by other means; (iii) where no natural person is identified as exercising control of the entity under (i) or (ii) above, the natural persons who are senior managing officials of the entity.
	For trusts only	<p>Where any of the below persons is an entity, you must identify and provide an 'Individual Tax Residency Self-Certification' form for all Controlling Persons of that entity.</p> <p>For trusts, Controlling Persons means the settlors, trustees, protectors (if any), beneficiaries or classes of beneficiaries, and any other natural persons exercising ultimate effective control over the trust (including through a chain of control or ownership).</p> <p>The settlors, trustees, protectors (if any), beneficiaries or classes 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.</p>

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TERM	DEFINITION
Custodial Institution	Holds customers' Financial Assets, physically or electronically, for safekeeping as a substantial portion (20% or more) of its business and isn't engaged in traditional banking.
Depository Institution	Accepts monetary deposits in the ordinary course of banking or similar business.
Entity In Liquidation Or Bankruptcy	A NFE in liquidation or bankruptcy or a similar arrangement that hasn't engaged in business as a FI in the past five years. This is provided that if the entity is reorganising it is doing so with the intention to continue or recommence operations in a business other than that of a FI.
Entity Representative	Includes an authorised officer or director of a company, a partner of a partnership, a trustee of a trust, an executor of an estate, or an authorised representative (verified and held by us) to act on behalf of the entity Account Holder.
Excepted NFFE	A non-US NFE that is not reportable for FATCA purposes. Includes a Publicly-Traded Entity (Corporation), a Related Entity of a Publicly-Traded Entity (Corporation) and an entity organised in a US territory and owned by one or more of its residents.
Exempt Beneficial Owner	An entity that is exempt from FATCA reporting, including: <ul style="list-style-type: none"> (i) Government entities and crown-owned entities, e.g. schools, DHBs, police (ii) International organisations, e.g. International Monetary Fund (iii) Broad participation retirement funds (iv) Treaty-qualified retirement funds (v) Investment Entity wholly owned by an Exempt Beneficial Owner (vi) Regional and local authorities (vii) Central banks (viii) Narrow participation retirement funds, and (ix) Pension fund of an Exempt Beneficial Owner.
Financial Assets	Includes shares, debt securities, commodities, and derivative financial instruments, e.g. interest rate swap or foreign currency forward contracts. Does not include a non-debt direct interest in real property.
Financial Institution (FI)	Holds or invests cash and Financial Assets for others, and sometimes for themselves. <ul style="list-style-type: none"> (i) Includes Depository Institutions, Custodial Institutions, Specified Insurance Companies, Managed Investment Entities (which include trusts in certain circumstances) and other Investment Entities. The criteria for each type of FI are summarised below. (ii) Under FATCA, non-US FIs are called 'Foreign Financial Institutions' (FFIs). (iii) Entities may be FIs if they're managed by another FI that has responsibility and power to make and carry out investment decisions for them e.g. a trust may be a FI, if a trustee or other investment manager is a FI (See Managed Investment Entity below).
Foreign Account Tax Compliance Act (FATCA)	Under an agreement between New Zealand and the United States, and under New Zealand law, Financial Institutions (FIs) collect Tax Residency information about United States citizens and Tax Residents. FIs report the Tax Residency and account information to Inland Revenue, who may share it with the United States Internal Revenue Service (IRS).
GIIN	The Global Intermediary Identification Number is a 19-character number, issued by the US Internal Revenue Service to uniquely identify an entity (typically a Financial Institution) registered with the IRS for FATCA.
Government Entity	Part of or owned or controlled by a country's government.
Holding Company Or Treasury Centre	A NFE whose primary business is to own shares in another company (and which is part of a non-financial group). Or the NFE enters investment, hedging, and financial transactions for members of its expanded affiliated group (which is a non-financial group) to manage price, currency, or interest rate risks for that group.
Inter-governmental Agreement (IGA) – NZ	Agreement between the United States and New Zealand to support a Model 1 implementation of FATCA.
International Organisation	An inter-governmental (IGO) or non-governmental (NGO) entity, set up and governed under international law.
Investment Entity	An entity: <ul style="list-style-type: none"> (i) that in the past three reporting years (ended 31 March) or, if shorter, the period since the entity has been in existence, primarily (50% or more) trades, invests, administers or manages Financial Assets (including individual and collective portfolios of Financial Assets) or money on behalf of its customers, or (ii) whose gross income is primarily (50% or more) attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another Financial Institution (see Managed Investment Entity below). <p>This definition applies for CRS purposes. The FATCA definition that is in the IGA is broader, but an entity can choose to apply the above definition for FATCA purposes as well.</p>

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TERM	DEFINITION
Managed Investment Entity	<p>An entity that:</p> <ul style="list-style-type: none"> (i) in the past three reporting years (ended 31 March) or, if shorter, the period since the entity has been in existence, earned 50% or more of its gross income from investing or trading in Financial Assets, and (ii) is managed by another FI that has responsibility and power to make and carry out investment decisions for them with respect to their assets (in whole or in part). <p>For example, a trust may be a Managed Investment Entity, if a trustee (or fund manager) is a FI, that trustee (or other fund manager) has discretionary authority to manage the trust's property (in whole or in part), and the income threshold is reached.</p> <p>This includes circumstances where a fund manager manages the trust's property (in whole or in part) in accordance with a mandate to buy and sell investments within set parameters (such as the type of mandate that trusts often provide to FIs that, in turn, provide discretionary investment management services for the trust).</p>
Non-Financial Entity (NFE)	An entity that doesn't fall into one of the types of Financial Institutions (FIs). Under FATCA, non-US NFEs are called Non-Financial Foreign Entities (NFFE). A NFE will be an Active NFE or Passive NFE.
Non-Participating CRS Jurisdiction	A country that is not a Participating CRS Jurisdiction and for which look-through to Controlling Person(s) is required for Managed Investment Entities.
Non-Participating FFI	A FFI that hasn't entered an agreement with the IRS, isn't deemed compliant, or isn't exempt.
Non-Reporting FI	A FI that is treated as a non-reporting FI under the CRS.
Non-Reporting IGA FFI	A FFI located or set up in a Model 1 or Model 2 IGA jurisdiction, which is treated as a non-reporting FI under Annex II of the Model 1 IGA or Model 2 IGA.
Other FI/Certified Deemed Compliant FFI	A FFI that doesn't have to register with the IRS. If you choose this status, you'll need to complete and return a W-8 form obtainable from the IRS website at irs.gov/forms .
Owner Documented FFI	A FFI that provides documents to a specific withholding agent who reports to the IRS or national tax authority on its behalf. The entity must qualify to be an owner-documented FFI, and if this status is chosen, the entity will need to complete and return a W-8 form obtainable from the IRS website at irs.gov/forms .
Participating CRS Jurisdiction	A country that has an agreement to share specified tax information with other countries. Participating CRS Countries are published on a list that can be found on IRD's website at: ird.govt.nz/international/exchange/crs/aeoi-crs .
Participating FFI	A FFI that has entered an agreement directly with the IRS to report information on Account Holders who are US Tax Residents.
Passive Income	Income, like interest, dividends, coupons, rent, or royalties, that isn't from trading or business activities.
Passive Non-Financial Entity (Passive NFE)	A NFE that is not an Active NFE. A Managed Investment Entity that is Tax Resident or located in a Non-Participating CRS Jurisdiction is also treated as a Passive NFE for purposes of the CRS.
Publicly-Traded Entity	A Publicly-Traded Entity (Corporation) or a Publicly-Traded Entity (Non-Corporation).
Publicly-Traded Entity (Corporation)	An entity that is a corporation and has securities freely traded on an established stock exchange or other securities market.
Publicly-Traded Entity (Non-Corporation)	An entity that is not a corporation and has securities freely traded on a stock exchange or other securities market.
Registered Deemed Compliant FFI	A FFI that has registered with the IRS under FATCA.
Related Entity	<p>An entity is related to another entity if:</p> <ul style="list-style-type: none"> (i) either entity controls the other; or (ii) the two entities are under common control; or (iii) the two entities are Managed Investment Entities under common management, and such management fulfils the due diligence obligations of the Managed Investment Entities. <p>Control means more than 50% of the vote and value in an entity, (direct or indirect).</p>
Reporting Model 1 FFI	FFIs who report information on Account Holders to their local tax authority, which in turn provides the information to the IRS. A reporting New Zealand Financial Institution is an example of a Reporting Model 1 FFI.
Reporting Model 2 FFI	FFIs who report information on Account Holders to the IRS directly, rather than through their local tax authority.
Retirement/Super Fund	Funds that meet FATCA exemptions and is set up to provide pension, retirement, disability, or death benefits to investors.

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Specified Insurance Company	An insurance company, or its holding company, that issues or must pay under a cash value insurance contract or an annuity contract.
Sponsored FFI	A FFI which has a sponsoring entity that will act on its behalf and complete any necessary FATCA due diligence and reporting.
Start-Up Company	An NFE that: (i) has existed for less than 24 months (ii) isn't operating a business yet and has no prior operating history, and (iii) intends to operate a business other than that of FI.
Tax Exempt Non-Profit Organisations	A NFE exempt from income tax and run only for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes. The entity must not have any shareholders with a proprietary or beneficial interest.
Tax Resident/ Tax Residence/ Tax Residency	Generally, an entity will be Tax Resident in the country of incorporation and/or effective management. However, countries often have special tax residency rules for trusts (often based on where the trustee is tax resident). A partnership, limited liability partnership, or similar legal arrangement that is fiscally transparent and has no Tax Residency for tax purposes should treat the country in which its place of effective management is situated as its country of Tax Residency when completing this form. If you're unsure about the entity's Tax Residency, please contact a tax professional, lawyer, or other adviser, or check oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency .
Territory FI	A FI incorporated or organised under the laws of any US territory.
TIN	A tax identification number or equivalent given to individuals or entities by a tax authority or other government agency. Further details can be found at ird.govt.nz/international/exchange/crs/account-holders and oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers .
Trustee Documented Trust	A FI trust set up under foreign laws (not US) where the FI trustee reports all information needed to be reported under an IGA for the trust to the local tax authority directly.
US FI	A FI incorporated or organised under the laws of the US.