**Form A**

**Self-certification and consent to release of**

**client information of Individual (natural person) clients**

**(For use when the law firm is a non-financial foreign entity)**

The Foreign Account Tax Compliance Act (‘**FATCA**’) is US law which has effect in New Zealand under the Double Tax Agreements (United States of America – FATCA) Order 2014. Our bank is required by law to obtain client information fromus. The FATCA information required by the bank from usis information relating to any client with funds on interest bearing deposit through our trust account. If any client is a US citizen or US tax resident, the bank, depending on any thresholds the bank applies, will advise information to the IRD, which will pass relevant information to the US Internal Revenue Service.

In addition to FATCA, New Zealand has endorsed the OECD’s Standard for Automatic Exchange of Financial Account Information in Tax Matters which incorporates the Common Reporting Standard (‘**CRS**’). From 1 July 2017, CRS will facilitate the annual cross border automatic exchange of information on ‘financial accounts’ between the Competent Authority of each country with which New Zealand enters into a bi-lateral agreement to implement CRS. This form also applies to CRS information.  
  
Full name of client(s):

|  |  |  |
| --- | --- | --- |
| Are you, or any of you, a US citizen or US tax resident (see note below)? (Circle correct answer) | Yes | No |
|  |  |

If the answer is yes, please provide details of the person(s) below:

Full name

Residential address

Date of birth (day/month/year)

Place of birth

US federal taxpayer identifying

number (US TIN) (if applicable)

|  |  |  |
| --- | --- | --- |
| Are you, or any of you, resident in the US? (Circle correct answer) | Yes | No |
|  |  |

If the answer is yes, please provide details of the person(s) below:

Full name

Residential address

Date of birth (day/month/year)

Place of birth

US federal taxpayer identifying

number (US TIN) (if applicable)

|  |  |  |
| --- | --- | --- |
| Are you, or any of you, a tax resident of any country other than New Zealand or the US? (Circle correct answer) | Yes | No |
|  |  |

If the answer is yes, please provide details of the person(s) below:

Full name

Residential address

Date of birth (day/month/year)

Place of birth

Other country or countries of   
tax residence

Please provide any tax number   
relating to the tax residency   
(if none, state ‘none’)

**To: [law firm]**

**I/We certify that the information given above is correct and I/we irrevocably consent to you providing the information held by you relating to my/our FATCA or CRS status or FATCA or CRS matters to the IRD and/or any bank maintaining a trust account for you.**

**I/We agree to notify you in writing immediately if there is any change I/we become aware of which would render any answer above to be incorrect, and to re-submit this form to you upon your request.**

**Dated:**

**Signed:**

**Note:**

1. A US citizen includes persons born in the US, having a US citizen parent or persons who are US-naturalised, a former alien who has been naturalised as a US citizen, and an individual born in Puerto Rico, Guam or the US Virgin Islands. A US tax resident includes a green card holder and someone who satisfies the substantial presence test. The substantial presence test is satisfied when a person is present in the US for 31 days in the current year (calendar year), and for at least 183 days in the period of the current year and the two years prior to the current year. When assessing the 183 days, this includes all days present in the US in the current year, 1/3 of the days present in the US in the year prior to the current year, and 1/6 of the days present in the US in the year two years prior to the current year.
2. Where moneys held by a law firm on interest-bearing deposit are:
   * 1. escrow money, or
     2. held for a deceased estate where the law firm holds a copy of the deceased’s will or death certificate (and can provide that documentation to the bank if required) (this exemption does not apply to testamentary trust continuing on following the distribution of an estate)

the account is exempted from being a financial account and cannot be reported on by the bank. Other accounts are exempted (for example, for FATCA purposes, accounts held by charitable organisations registered under the Charities Act 2005 or Charitable Trusts Act 1957 and donee organisations are excluded from being financial accounts).