



Controlling Person Tax Residency Self-Certification Form

Please read these instructions before completing the form.

The **Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015** and the **Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 of Singapore** each require **Mizuho Bank, Ltd. (the "Bank")** to collect and report certain information about the citizenship and tax residency of Controlling Persons in respect of FATCA and CRS, respectively.

If your tax residence is located outside of Singapore, we may be legally obliged to share the information in this form and other financial account information with relevant tax authorities which may exchange this information with tax authorities of another jurisdiction pursuant to intergovernmental agreements to automatically exchange financial account information.

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 only where such request is not prohibited by the laws of Singapore.

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.

The capitalised terms used in this form are defined in the Appendix to this form.

If you have any questions about how to complete this form or any other concerns about the impact of automatic exchange of information, you should contact your tax advisor or local tax authority.

The Bank does not provide tax advice and will not be liable for any errors contained in this form.

Controlling Person Tax Residency Self-Certification Form

Part 1: Identification of a Controlling Person

1. Name of Controlling Person

Title (Mr/Mrs/Miss/Mdm) _____

Family Name or Surname(s) _____

First or Given Name _____

Middle Name(s) _____

2. Current Residence Address

Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any) _____

Line 2 (e.g. Town/City/Province/County/State) _____

Country _____

Postal Code/ZIP Code (if any) _____

3. Mailing Address (please complete if Section B above is not completed)

Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any) _____

Line 2 (e.g. Town/City/Province/County/State) _____

Country _____

Postal Code/ZIP Code (if any) _____

4. Date of Birth (dd/mm/yyyy)

5. Place of Birth

Town or City of Birth _____

Country of Birth _____

6. 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

1. Is the Controlling Person resident in any country or territory other than Singapore for tax purposes? If “YES”, please complete the following table indicating **i. where Controlling Person is tax resident; ii. Controlling Person’s TIN for each country/jurisdiction indicated;** and please also complete **Part 3 “Type of Controlling Person”**.

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

Reason A - The country/jurisdiction where the Account Holder is resident 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 domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)*

	i. Country/Jurisdiction of tax residence ¹	ii. TIN	iii. If no TIN available enter Reason A, B or C
1			
2			
3			
4			
5			

If the Account Holder is tax resident in more than five countries/jurisdictions, please use a separate sheet.

2. If you selected Reason B above, please explain in the following boxes why you are unable to obtain a TIN.

1	
2	
3	
4	
5	

3. If you have indicated “U.S.” as one of your country/jurisdiction of tax residence, please complete and return a U.S. IRS Form W-9.

¹ This includes all your countries/jurisdictions in which you hold residency for tax purposes.

Part 3: Type of Controlling Person

(Please only complete this section if you are tax resident in one or more jurisdictions as certain jurisdictions require information on the Controlling Person's Status)

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 – <i>control by ownership</i>			
b. Controlling Person of a legal person – <i>control by other means</i>			
c. Controlling Person of a legal person – <i>senior managing official</i>			
d. Controlling Person of a trust - <i>settlor</i>			
e. Controlling Person of a trust – <i>trustee</i>			
f. Controlling Person of a trust – <i>protector</i>			
g. Controlling Person of a trust – <i>beneficiary</i>			
h. Controlling Person of a trust – <i>other</i>			
i. Controlling Person of a legal arrangement (non-trust) – <i>settlor-equivalent</i>			
j. Controlling Person of a legal arrangement (non-trust) – <i>trustee-equivalent</i>			
k. Controlling Person of a legal arrangement (non-trust) – <i>protector-equivalent</i>			
l. Controlling Person of a legal arrangement (non-trust) – <i>beneficiary-equivalent</i>			
m. Controlling Person of a legal arrangement (non-trust) – <i>other-equivalent</i>			

Part 4: Declarations and Signature

A. FATCA Declaration

Please tick either 1 or 2 below:

1. I confirm that the Controlling Person is a U.S. Person. Submitted together with this form is a U.S. IRS Form W-9.
OR
 2. I confirm that the Controlling Person is not a U.S. Person.

B. General Declaration

1. I acknowledge that the Bank has recommended that I take advice from a tax expert in the jurisdiction of the Controlling Person's tax residence. I acknowledge that the Bank did not provide tax advice to me and/or the Controlling Person and agree that the Bank shall assume no liability for claims relating to any investment or administration of the Account Holder's assets by the Bank which arise from the lack of such advice or from incorrect or insufficient advice.
2. I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction in which the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
3. I certify that I am the Controlling Person, or am duly authorised and permitted by the Controlling Person to disclose the information provided in this form for the purpose of such information being reported to relevant tax authorities.
4. **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
5. If there is a change in circumstances that affects the tax residency status of the Controlling Person identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform Mizuho Bank, Ltd of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification.

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: Summary of Select Defined Terms

Note: These are summaries of select defined terms provided to assist you with the completion of this form. 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 by other means” 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.

“Control by ownership” A “control ownership interest” depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%).

“Controlling Person” The term “Controlling Persons” means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“Controlling Person of a non-trust” In the case of a legal arrangement other than a trust, the term “Controlling Persons of a non-trust” means persons in equivalent or similar positions as those that are Controlling Persons of a trust. Thus, taking into account the different forms and structures of legal arrangements, Reporting Financial Institutions should identify and report persons in equivalent or similar positions, as those required to be identified and reported for trusts.

“Controlling Person of a trust” In the case of a trust, the term “Controlling Persons” 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.

“CRS” The OECD Common Reporting Standard (commonly known as “CRS”) refers to the standard for the Automatic Exchange of Financial Account Information in Tax Matters given legislative effect under the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 of Singapore.

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

“FATCA” The term “FATCA” means the Foreign Account Tax Compliance Act and given legislative effect under the Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015 of Singapore.

“Financial Institution” The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

“Reportable Account” The term “Reportable Account” means an account held by one or more Reportable Persons.

“Reportable Jurisdiction” means a jurisdiction that is published as one on <https://www.iras.gov.sg/IRASHome/CRS/>

“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.”

“Senior Managing Official” Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold the position of senior managing official.

“Specified Insurance Company” The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

“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.

“U.S. Person” The term “U.S. Person” means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.