WIB
WINDWARD ISLANDS BANK

Entity Tax Residency Self-Certification Form

Entities/Partnership/Other Legal Arrangements

Please complete this form where you need to self-certify on behalf of an account holder.
In cases of joint or multiple account holders, complete a separate form for each account holder per account.
For more information on tax residence, please consult your tax adviser or the information at www.oecd.org/tax/automatic-exchange/ or www.irs.gov.

If the Account Holder is a U.S. person, the account holder should only complete Parts 1, 3 and 4 of this self-certification form. Where the Account Holder is a U.S. person and has another residence for tax purposes outside the U.S., then the Account Holder must complete Part 2 of this self-certification form as well. In addition, the Account Holder may also need to fill in the applicable Internal Revenue Service (IRS) forms.

Where the Account Holder is a Passive Non-Financial Entity (NFE) or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution
Provide information on the Passive NFE or Investment Entity as well as on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a *"Controlling Person tax residency self-certification form"* for each Controlling Person (Parts 5-8).

Indicate the capacity in which you have signed this Self-Certification Form in Parts 4 and 8.

If the Ultimate Beneficial Owner[1] of the Account Holder is a U.S. person (), the Account Holder also needs to complete the applicable IRS forms.
Where the Account Holder is hold by a U.S. person (Ultimate Beneficial Owner of the Account Holder) and has another residence for tax purposes outside of the U.S., the account holder must also complete Parts 5-8 of this self-certification from, if applicable.

If you are filling in this form on behalf of someone else
If you are the custodian or nominee of an account and are completing this form in that capacity on behalf of the account holder; or
you are completing the form under a power of attorney, then complete in Part 3 in what capacity you are signing this Form, and attach a supporting documentation, for example, a Power of Attorney, a Representation Agreement or Court decision.

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 www.oecd.org

Please complete the applicable sections in BLOCK CAPITALS.

[1] Any individual owning 10% or more of assets or has 10% or more of voting rights.

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Part 1

Account Holder

A. **Legal Name of Entity/Branch:** _____
B. **Country of incorporation or organization:**_____
C. **Residence address:** _____
D. **Country of residence:** _____

Part 2

Entity Type

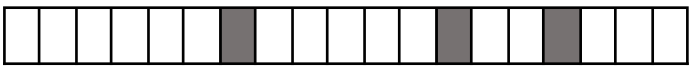
Please provide the Account holder's Status by ticking one of the following boxes:

1. **(a) Financial Institution – Investment Entity**

- An Investment Entity located in a Non-Participating Jurisdiction and Managed by another Financial Institution ***(Note: if ticking this box please also complete Parts 5, 6, 7 and 8)***
- Other Investment Entity

- **(b) Financial Institution – Depository Institution, Custodian Institution or Specified Insurance Company**

If you have ticked (a) or (b), please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes:



- **(c) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation**

If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded: _____

If you are a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of: _____

- **(d) Active NFE – A Government Entity or Central Bank**
- **(e) Active NFE – An international Organization**
- **(f) Active NFE – Other than (c) and (e)**
- **(g) Passive NFE *(Note: if ticking this box please also complete Parts 5, 6, 7 and 8)***

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Part 3

Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or Functional Equivalent ("TIN")

Complete the following table indicating (i) where the Account Holder (Entity) is tax resident and (ii) the Account Holder's (Entity's) TIN for each country/Reportable Jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder (Entity) is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If the Account Holder (Entity) 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 where appropriate**:
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)

Country/Jurisdiction of Tax Residence	TIN	If no TIN available enter Reason A, B or C
1		
2		
3		

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

1	
2	
3	

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Part 4

Declaration and Signature

I agree that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided by The Windward Islands Bank Ltd. 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 or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorized to sign for the Account Holder in respect of all the account(s) to which this form relates.

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 The Windward Islands Bank Ltd. within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 as well as the Controlling Person identified in Part 5 of this form or causes the information contained herein to become incorrect or incomplete, and to provide The Windward Islands Bank Ltd. with a suitably updated self-certification and Declaration within 30 days of such change in circumstances**.**

Signature: _____
Print name: _____
Date: (dd/mm/yyyy) _____

Note: Please indicate the capacity in which you are signing the form (for example 'Authorized Officer') and provide supporting documentation.
Capacity: _____

Part 5

Controlling Person[2] tax residency self-certification form

A. Name of Controlling Person:
Title: _____
First or Given Name: _____
Middle Name(s): _____
Family Name or Surname(s): _____

B. Current Residence Address and Country/Jurisdiction:
_____
_____
_____

[2] 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.

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_____

C. **Date of Birth:** _____

D. Place of Birth:_____

Part 6

Country/Jurisdiction 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 and (ii) the Controlling Person's TIN for each country/jurisdiction indicated.

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 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.

Country/Jurisdiction of Tax Residence	TIN	If no TIN available enter Reason A,B or C
1		
2		
3		

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

1	
2	
3	

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Part 7

Type of Controlling Person

Please provide the Controlling Person's Status by ticking the appropriate box	
a. Controlling Person of a Legal Person – **control by ownership**	
b. Controlling Person of a Legal Person – **control by other means**	
c. Controlling Person of a Legal Person – **senior managing official**	
d. Controlling Person of a trust – **settlor**	
e. Controlling Person of a trust - **trustee**	
f. Controlling Person of a trust – **protector**	
g. Controlling Person of a trust – **beneficiary**	
h. Controlling Person of a trust – **other**	
i. Controlling Person of a Legal Arrangement (non-trust) – **settlor-equivalent**	
j. Controlling Person of a Legal Arrangement (non-trust) – **trustee-equivalent**	
k. Controlling Person of a legal arrangement (non-trust) – **protector-equivalent**	
l. Controlling Person of a legal arrangement (non-trust) – **beneficiary-equivalent**	
m. Controlling Person of a legal arrangement (non-trust) – **other-equivalent**	

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Part 8

Declarations and Signature

I agree that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided by The Windward Islands Bank Ltd. 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 or countries/jurisdictions in which [I/the Controlling Person] may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorized to sign for the Controlling Person, of all the account(s) held by the Account Holder to which this form relates.

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 The Windward Islands Bank Ltd. within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 as well as the Controlling Person identified in Part 5 of this form or causes the information contained herein to become incorrect or incomplete, and to provide The Windward Islands Bank Ltd. with a suitably updated self-certification and Declaration within 30 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.
Capacity: _____