



To be completed by the bank

Customer number:
Checked for plausibility by (LN Kurzzeichen + Initialen):

Self-Certification (SC)

with regard to the tax residence of INDIVIDUALS and SOLE TRADERS for CRS and FATCA

In the case of joint or multiple account holders, please use a separate form for each account holder.

Section 1 – Identification of the Individual / the Sole Trader (account holder)

Title, First name(s), Surname(s):		
Date of Birth:	Place of Birth:	Country of Birth ²⁾ :
Current main residence address (do not state any postbox or in-care-of addresses) or habitual abode: e e.g. Street address, postal code, town/city, country) (please do not abbreviate)		

Are you a US person²⁾?

- Yes, my US-TIN¹⁾ is _____ In addition to this form, please also provide the following documentation: completed and signed IRS form W-9 and the Consent to Report for FATCA
- No³⁾

If your main residence address is not in Austria, please tick where appropriate:

- I hereby declare that I do not have any residence or habitual abode – as defined by § 26 BAO - in Austria.
- I hereby declare that I have a secondary residence in Austria - within the meaning of § 1 Zweitwohnsitzverordnung (Secondary Residence Regulation). In addition, please also provide the completed and signed form “(Zweit-)Wohnsitzerklärungsformular” (Declaration of Secondary Residence in Austria).

In which countries do you have tax residence?

This refers to countries which – under local law – regard you as a resident for tax purposes.

A taxpayer identification number (TIN¹⁾) must be provided for each country (except for Austria).

Country ²⁾ (full name):	Taxpayer Identification Number (TIN ¹⁾):	Reason if no TIN1) is available: <input type="checkbox"/> The country does not issue TINs. <input type="checkbox"/> I have applied for the TIN, but it has not been issued to me yet. <input type="checkbox"/> Other reason:
Country ²⁾ (full name):	Taxpayer Identification Number (TIN ¹⁾):	Reason if no TIN1) is available: <input type="checkbox"/> The country does not issue TINs. <input type="checkbox"/> I have applied for the TIN, but it has not been issued to me yet. <input type="checkbox"/> Other reason:
Country ²⁾ (full name):	Taxpayer Identification Number (TIN ¹⁾):	Reason if no TIN1) is available: <input type="checkbox"/> The country does not issue TINs. <input type="checkbox"/> I have applied for the TIN, but it has not been issued to me yet. <input type="checkbox"/> Other reason:

If your current main residence differs from the country (or countries) of tax residence, please select/provide a reasonable explanation below and submit appropriate **official documentary evidence**:

- Reasonable explanation:** Foreign student Foreign 24-hour nurse Diplomatic representative
 Other explanation:

Section 2 – Declaration and Signature

I understand that my personal and account-related data may be reported to the Austrian Federal Ministry of Finance, either under the legal provisions of the Gemeinsamer Meldestandard-Gesetz (GMSG Austrian CRS Act) in the case of a tax residence in a participating jurisdiction, and forwarded by the Ministry to the tax authorities of the respective country(ies) of tax residence or reported to the US IRS (Internal Revenue Service) under the legal provisions of FATCA and the IGA (Austrian FATCA agreement with the USA) in the case of tax residence in the USA. The following data will be reported: Name, date/place/country of birth, main residence address, country(ies) of tax residence, tax identification number(s), account balance(s), gross proceeds (interest and, in the case of custodial accounts, also dividends, gross sales proceeds and other payments).

I declare under penalties of perjury that I have verified all information in this form and to the best of my knowledge and belief it is true, correct and complete. I undertake to inform the Financial Institution of any change in circumstances which affects the information provided above (and to provide an updated SC-Form) within 30 days.

Place, date (DD/MM/YYYY)

Signature

¹ The TIN is your personal identification number for taxation purposes. For further information please visit the OECD website: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

² You are a US person if you are a US citizen or if you are a US resident alien. You are a US citizen if you were born in the USA, in Puerto Rico, Guam, the US Virgin Islands, American Samoa or on the Northern Mariana Islands (after 3 November 1986) or if you are a naturalized US citizen. If at least one parent is a US citizen, other criteria must be met in order to be classified as a US citizen. You are a US resident alien if you possess a Green Card or you pass the Substantial Presence Test. If you were born in the USA and are not/no longer a US citizen, the following additional documents must be provided: a copy of a valid non-US passport or a non-US ID card (not a driving license), a copy of a Certificate of Loss of Nationality (DS-4083) from the United States or another official document that confirms loss of US citizenship, or a written statement as to why you did not receive US-citizenship upon birth. More information on this subject can be found on the following website: <https://travel.state.gov/>

³ In the case of US indicia, the form W-8BEN must also be completed.

EXPLANATIONS – ABBREVIATIONS OR TERMS USED

If you have any questions about how to complete this form or how to determine your tax residence, please contact your tax adviser or your local tax authority. Additional information regarding the Automatic Exchange of Information can be found on our website.

CRS

Common Reporting Standard of the OECD for the international automatic exchange of information about financial accounts. In Austria the CRS was implemented with the Gemeinsamer Meldestandard-Gesetz (GMSG).

FATCA

Foreign Account Tax Compliance Act; a US tax law which is aimed at identifying US persons who hold financial assets outside the USA. The government of the Republic of Austria has concluded an agreement with the government of the United States called "Agreement between the Republic of Austria and the United States of America for Cooperation to Facilitate the Implementation of FATCA", short "Inter-Governmental Agreement or IGA, which was implemented in Austrian Federal Law on 02.02.2015 through publication in the Austrian Federal Law Gazette, BGBl. III No. 16/2015.

Tax residence

Under Austrian law, you are tax resident in Austria if your residence or habitual abode is in Austria. Tax residence in other countries: In principle you are tax resident in the country in which you have your permanent residence or habitual abode. However, each country has its own set of rules for determining tax residence. For further information, please visit the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>
If you are uncertain about your tax residence, please consult a tax adviser.

Definition of "Residence/Domicile (Wohnsitz)" in Austria

A person has a residence within the meaning of § 26 (1) BAO (Federal Fiscal Procedure Code) in the place where he/she possesses a residence with the intention that he/she will keep and use the residence. A residence is therefore understood to be furnished accommodation that can be used by the owner for his own residential needs at any time without any significant adaptations, e.g.: a rented apartment, a holiday home, a sublet room, a permanently rented hotel room, a room in the parental residence, etc. A person can also have several residences. Note: a vacant (unfurnished) apartment or an apartment permanently leased to others does not represent a residence in Austria.

Definition of "Habitual Abode" (gewöhnlicher Aufenthalt) in Austria

A person has a habitual abode within the meaning of § 26 (2) BAO in the place where he/she is physically present in a manner indicating that his/her presence in this place or country is not merely temporary. A person is deemed to have his/her residence in Austria if he/she stays in Austria longer than six months, whereby temporary stays abroad extend the deadline accordingly.

Definition of "Secondary Residence" in Austria

A secondary residence in Austria, as defined by § 1 Zweitwohnsitzverordnung, VO BGBl II No. 528/2003, means that the main focus of life and interest has been abroad for more than 5 calendar years, and the Austrian residence, alone or together with other domestic residences, is frequented for not more than 70 days in a calendar year. Records must be kept of the number of days such residence in Austria is used. Further, there is no domestic residence of a (marital) partner who is subject to unlimited tax liability in Austria, from whom the person is not permanently separated.