

TAX STATUS DECLARATION FORM

FATCA - TRUSTS

Purpose

The Irish Government has agreed to share tax information, where applicable, with the U.S. Internal Revenue Service (IRS) and Financial Institutions in Ireland are required under legislation to seek answers to questions for purposes of identifying accounts, the details of which are reportable to the Irish Revenue for onward transmission to the IRS.

The Foreign Account Tax Compliance Act (FATCA) was introduced in June 2014 to combat tax evasion by improving the exchange of information between tax authorities in relation to U.S. citizens and U.S. residents who hold assets offshore.

If you are resident in the U.S. for tax purposes or you are a U.S. citizen, we may be required to report this plan and any other plans held with us, where you are a beneficiary or in a position of authority, to Revenue under the terms of U.S. FATCA legislation.

For trusts, we are required to capture this information for the plan owner and the controlling persons (settlers, trustees, appointors, beneficiaries). Where the beneficiaries are named individually then we require tax information for the named beneficiaries. Where the beneficiaries are not named or of a class then we will require tax information when the beneficiaries are individually identified.

Information

Tax Residency

Tax residency rules can be complex and if you have any questions on how to complete this form we recommend that you speak to your tax or legal adviser, as Irish Life is not authorised to give such advice.

Tax Identification Number

A Tax Identification Number (TIN) is a unique combination of letters or numbers, however described, assigned by a jurisdiction to an individual and used to identify the individual for purposes of administering the tax laws of such jurisdiction.

A U.S. TIN can consist of a Social Security Number issued by the Social Security Administration or in the form of any of the following formats as issued by the IRS:

- Employer Identification Number (EIN)
- Individual Taxpayer Identification Number (ITIN)
- Taxpayer Identification Number for Pending Adoptions (ATIN)

Form Completion

Please complete the relevant sections in this form in Block Capitals (one form per person). If you require further information please refer to the FATCA webpage on Revenue.ie:

<https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi>

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Plan Number(s):

Section A – Personal details

Name
Title
(Settlor, Trustee, Appointor, Beneficiary)

Address 1
Address 2
Address 3

Section B – Tax Residency details

Are you resident in the U.S. for tax purposes or are you a U.S. citizen?

Yes (If yes, please provide a tax identification number, if applicable, and sign and date the declaration)

No (If no, please sign and date the declaration)

Tax Identification Number

Section C – Declaration

- If I have answered 'Yes' to the FATCA question then by signing this form I confirm that I am a U.S. citizen or resident in the U.S. for tax purposes
- If I have answered 'No' to the FATCA question then by signing this form I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes

I acknowledge that the information contained in this form and other information that I may be required to submit to Irish Life may be provided to Revenue and that Revenue may exchange this information with the U.S. Internal Revenue Service (IRS).

 Please sign and date

Signature

Date

Please note that we reserve the right to request additional information or documentary evidence to support your declaration.

Any acceptance and investment of your premium may be delayed should we have reason to doubt any of the information provided above.

Should any information provided change in the future, please ensure you advise us of the changes promptly.