

# Charles Schwab CRS Entity Self-Certification Instructions to Entity Account Holder

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Charles Schwab is collecting the information in this form to comply with legal requirements based on the Organization for Economic Cooperation and Development (OECD) (2014) Standard for Automatic Exchange of Financial Account Information in Tax Matters (referred to as the Common Reporting Standard, or CRS).

**Please note:**

- **This form is for Entity Account Holders only.** If the **Entity Account Holder** is an individual, please complete the CRS Individual Self-Certification.
- **This form must be signed and dated.**
- Please complete all parts of this form as directed and provide all information requested.
- **The Entity Account Holder** should provide its name on each Controlling Person Attachment if it does not complete Part V (“Controlling Person(s) – Additional Information”).
- If you have any questions regarding how to complete this form, please contact your tax advisor.
- The terms **Account Holder** and **TIN** are defined below. Additional **boldface terms** are defined in the Appendix. Capitalized terms that are not defined in the Appendix are set forth in the CRS and associated Commentary.
- If any information on this form, including the information related to **Controlling Persons**, becomes incorrect or incomplete, a new form must be provided within 30 days of the change.
- **Account Holder**
  - For a **Depository Institution** or a **Custodial Institution**, the term **Account Holder** means the person listed or identified as the holder of a **Financial Account** by the **Financial Institution** that maintains the account. A person, other than a **Financial Institution**, holding a **Financial Account** for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account.
  - For an **Investment Entity**, the term **Account Holder** means any investor listed or identified as holding an equity (including a partnership interest or an interest in a trust) or debt interest in the **Investment Entity**. A person, other than a **Financial Institution**, holding an equity or debt interest for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account.
  - For a Cash Value Insurance Contract or an Annuity Contract, the term **Account Holder** means any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the **Account Holder** is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an **Account Holder**.
- **TIN** means a Taxpayer Identification Number (or a **functional equivalent**). 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 purpose of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a **TIN**. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a **functional equivalent**).
- **To return forms to Charles Schwab, please fax to +1-602-977-4199, or scan and upload as attachment to message sent via the Message Center after account login at the local site listed above, or mail the completed CRS Entity Self-Certification to the following address:**

Schwab International Account Solutions, P.O. Box 982601, El Paso, TX 79998-2601, United States of America.

For overnight mail: Schwab International Account Solutions, 1945 Northwestern Dr., El Paso, TX 79912, United States of America

Please call 1-877-686-1937 (inside the U.S.) or +1-415-667-8400 (outside the U.S.) if you have any questions.

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**PART I. Identification of Entity Account Holder**

Account Number – Required (unless new account)

<b>1 Legal name of entity</b>		
<b>2 Current residence address (number, street name)</b>		
Town/City/Province/County/State	Country (Do not abbreviate)	Postal code
<b>3 Mailing address (number, street name) – complete if different from current residence address above</b>		
Town/City/Province/County/State	Country (Do not abbreviate)	Postal code

**PART II. Country(ies) of Tax Residence and Taxpayer Identification Number(s) (TIN(s))**

Complete the following table to indicate:

- (i) The country or countries of which the **Entity Account Holder** is a tax resident; and
- (ii) The **TIN** (or a functional equivalent) for each country of tax residence.

Do not abbreviate country names. If no **TIN** is provided, enter reason A, B, or C.

**Reason A** - The country of which the **Entity Account Holder** is a tax resident does not issue **TINs** to its tax residents.

**Reason B** - The **Entity Account Holder** is otherwise unable to obtain a **TIN** or equivalent number.

**Reason C** - The domestic law of the **Entity Account Holder's** country of tax residence does not require the collection of the **TIN** issued by that country.

If the **Entity Account Holder** is a tax resident in more than three countries, attach a separate sheet.

Country of tax residence	TIN	If no TIN is provided, enter Reason A, B, or C

If Reason B is selected above, provide the reason the **Entity Account Holder** is unable to obtain a **TIN** below.

Country Name	Reason

Please proceed to the next page.

<b>FOR CHARLES SCHWAB USE ONLY</b>											
Branch Office and Account Number										Source Code	Index Code
Approved by	Print Name of Approver							Date Approved			



**PART III. CRS Entity Account Holder Status**

Provide the **Entity Account Holder's** status by checking one of the following boxes in 1 - 3.

**1. Financial Institution**

- (a) **Financial Institution** (other than an **Investment Entity** in a jurisdiction that is not a **Participating Jurisdiction** and managed by another **Financial Institution**)
- (b) **Investment Entity** in a jurisdiction that is not a **Participating Jurisdiction** and managed by another **Financial Institution**  
(Complete Part IV, below)

**2. Active NFE**

- (a) **Governmental Entity**
- (b) Central Bank
- (c) International Organization
- (d) **NFE** the stock of which is regularly traded on an established securities market or an **NFE** that is a **Related Entity** of an **Entity** the stock of which is regularly traded on an established securities market

(i) Name of securities market \_\_\_\_\_

(ii) If a **Related Entity**, the name of the **Entity** the stock of which is regularly traded \_\_\_\_\_

- (e) **Active NFE by reason of income and assets**
- (f) **Holding NFE that is a member of a nonfinancial group**
- (g) **Treasury Center NFE that is a member of a nonfinancial group**
- (h) **Start-up NFE**

Date of organization: \_\_\_\_\_

- (i) **NFE that is liquidating or emerging from bankruptcy**
- (j) **Non-profit NFE**

- 3. Passive NFE** (Complete Part IV, below)

Please proceed to the next page.



**PART IV. Identification of Controlling Person(s)**

If you checked Box 1(b) or Box 3 in Part III, provide the name of each **Controlling Person** below. Otherwise, proceed to Part VI. Use the definition of **Controlling Person** from Appendix A – CRS Definitions for purposes of completing all parts of and attachments to this self-certification.

<b>Full name of each Controlling Person</b>
1
2
3

**PART V. Controlling Person(s) – Additional Information**

Additional information is required for each **Controlling Person**. If the **Entity Account Holder** is providing the additional information, the **Entity Account Holder** should complete Part V for each **Controlling Person**. If there are more than three **Controlling Persons**, provide the information for the additional persons on a separate sheet.

If each **Controlling Person** is providing his or her additional information directly, *DO NOT COMPLETE PART V*. Instead, each **Controlling Person** should complete the **Controlling Person Attachment**.

Identification of Controlling Person #1		
1 Family name or surname	2 First or given name	3 Middle name or initial
4 Current residence address (number, street name, apt)		
Town/City/Province/County/State	Country (Do not abbreviate)	Postal code
5 Mailing address (number, street name, apt), – complete if different from current residence address above		
Town/City/Province/County/State	Country (Do not abbreviate)	Postal code
6 Date of birth (MM/DD/YYYY)	7 Place of birth (City and Country)	
Controlling Person (CP) Type (check one box only)		
(i) CP of legal person <input type="checkbox"/> Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official		
(ii) CP of legal arrangement – trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other		
(iii) CP of legal arrangement – other <input type="checkbox"/> Settlor-equivalent <input type="checkbox"/> Trustee-equivalent <input type="checkbox"/> Protector-equivalent <input type="checkbox"/> Beneficiary-equivalent <input type="checkbox"/> Other-equivalent		
Country(ies) of Tax Residence and Taxpayer Identification Number(s) (TIN(s))		
Complete the following table to indicate: (i) The country or countries of which the <b>Controlling Person</b> is a tax resident; and (ii) The <b>TIN</b> (or a <b>functional equivalent</b> ) for each country of tax residence. <i>Do not abbreviate country names.</i> If no <b>TIN</b> is provided, enter reason A, B, or C. <b>Reason A</b> - The country of which the <b>Controlling Person</b> is a tax resident does not issue <b>TINs</b> to its tax residents. <b>Reason B</b> - The <b>Controlling Person</b> is otherwise unable to obtain a <b>TIN</b> or equivalent number. <b>Reason C</b> - The domestic law of the <b>Controlling Person's</b> country of tax residence does not require the collection of the <b>TIN</b> issued by that country. If the <b>Controlling Person</b> is a tax resident in more than three countries, attach a separate sheet.		



Country of tax residence	TIN	If no <b>TIN</b> is provided, enter Reason A, B, or C
If Reason B is selected above, provide the reason the <b>Controlling Person</b> is unable to obtain a <b>TIN</b> below.		
Country Name	Reason	

*Please proceed to the next page.*







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**PART VI. Entity Declarations and Signature**

1. I declare that all statements made in this Entity Self-Certification are, to the best of my knowledge and belief, true, correct, and complete.
2. I agree that if there is a change in circumstances that affects the information provided in this Entity Self-Certification or causes the information contained in this Entity Self-Certification to become incorrect or incomplete (including any change regarding a Controlling Person(s)), the Entity Account Holder will provide an updated Entity Self-Certification within 30 days of the change in circumstances.
3. I certify that I am authorized to sign for the Entity Account Holder for all the account(s) to which this form relates.
4. I understand that to the extent permitted under law (a) the information provided on this form and information regarding the Entity Account Holder (and, if relevant, the Controlling Person(s)) and the Entity Account Holder's account(s) may be reported to the authorities of the country(ies) where the account(s) is maintained; and (b) those authorities may provide such information to the country(ies) where the Entity Account Holder is a tax resident (and, if relevant, to the country(ies) where the Controlling Person(s) is a tax resident) pursuant to intergovernmental agreements regarding the exchange of financial account information.

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Signature

Print Name

Date (MM/DD/YYYY)

*Please proceed to the next page.*



### Controlling Person Attachments

If Box 1(b) or Box 3 in Part III of the CRS Entity Self-Certification is checked and the **Entity Account Holder** has not completed Part V of that Self-Certification, each **Controlling Person** of the **Entity Account Holder** must provide the information in the attached Controlling Person Self-Certification. If there are more than three **Controlling Persons**, provide additional attachments.

**The Entity Account Holder should provide its name on each Controlling Person Attachment.**

*Please proceed to the next page.*





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**Declarations and Signature of Controlling Person #1**

1. I declare that all statements made in this Controlling Person Self-Certification are, to the best of my knowledge and belief, true, correct, and complete.
2. I agree that if there is a change in circumstances that affects the information provided in this Controlling Person Self-Certification or causes the information provided in this Controlling Person Self-Certification to become incorrect or incomplete, the Controlling Person will provide a new Controlling Person Self-Certification within 30 days of the change of circumstances.
3. I certify that I am the Controlling Person identified above, or am authorized to sign for the Controlling Person, for all the account(s) to which this form relates.
4. I understand that to the extent permitted under law, (a) the information provided on this Controlling Person Self-Certification and information regarding the Entity Account Holder and the Entity Account Holder's account(s) may be reported to the authorities of the country(ies) in which the Entity Account Holder's account(s) is maintained; and (b) those authorities may provide such information to the country(ies) where the Controlling Person is a tax resident pursuant to intergovernmental agreements regarding the exchange of financial account information.

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Signature

Print Name

Date (MM/DD/YYYY)

*Please proceed to the next page.*





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**Declarations and Signature of Controlling Person #2**

1. I declare that all statements made in this Controlling Person Self-Certification are, to the best of my knowledge and belief, true, correct, and complete.
2. I agree that if there is a change in circumstances that affects the information provided in this Controlling Person Self-Certification or causes the information provided in this Controlling Person Self-Certification to become incorrect or incomplete, the Controlling Person will provide a new Controlling Person Self-Certification within 30 days of the change of circumstances.
3. I certify that I am the Controlling Person identified above, or am authorized to sign for the Controlling Person, for all the account(s) to which this form relates.
4. I understand that to the extent permitted under law, (a) the information provided on this Controlling Person Self-Certification and information regarding the Entity Account Holder and the Entity Account Holder's account(s) may be reported to the authorities of the country(ies) in which the Entity Account Holder's account(s) is maintained; and (b) those authorities may provide such information to the country(ies) where the Controlling Person is a tax resident pursuant to intergovernmental agreements regarding the exchange of financial account information.

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Signature

Print Name

Date (MM/DD/YYYY)

*Please proceed to the next page.*





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**Declarations and Signature of Controlling Person #3**

1. I declare that all statements made in this Controlling Person Self-Certification are, to the best of my knowledge and belief, true, correct, and complete.
2. I agree that if there is a change in circumstances that affects the information provided in this Controlling Person Self-Certification or causes the information provided in this Controlling Person Self-Certification to become incorrect or incomplete, the Controlling Person will provide a new Controlling Person Self-Certification within 30 days of the change of circumstances.
3. I certify that I am the Controlling Person identified above, or am authorized to sign for the Controlling Person, for all the account(s) to which this form relates.
4. I understand that to the extent permitted under law, (a) the information provided on this Controlling Person Self-Certification and information regarding the Entity Account Holder and the Entity Account Holder's account(s) may be reported to the authorities of the country(ies) in which the Entity Account Holder's account(s) is maintained; and (b) those authorities may provide such information to the country(ies) where the Controlling Person is a tax resident pursuant to intergovernmental agreements regarding the exchange of financial account information.

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Signature

Print Name

Date (MM/DD/YYYY)

*Please proceed to the next page.*



**Appendix – Definitions**

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details may be found within the OECD (2014) Standard for Automatic Exchange of Financial Account Information in Tax Matters (referred to as the Common Reporting Standard or CRS) and the associated Commentaries. The CRS definitions may differ from the U.S. FATCA definitions of the same or similar terms. The CRS and associated Commentaries may be found at <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>. For additional information, please contact your tax advisor or domestic tax authority.

Capitalized terms that are not defined in this Appendix are set forth in the CRS and associated Commentaries.

1. **Active NFE** is an **NFE** that is one of the following:

- a) A **Governmental Entity**, a Central Bank, an International Organization, or an **Entity** wholly owned by one or more of the foregoing.
- b) An **NFE** the stock of which is regularly traded on an established securities market or an **NFE** that is a **Related Entity** of an **Entity** the stock of which is regularly traded on an established securities market.
- c) An **Active NFE by reason of income and assets**: Less than 50% of the **NFE's** gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the **NFE** during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.
- d) A **Holding NFE that is a member of a nonfinancial group**: Substantially all of the activities of the **NFE** consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a **Financial Institution**, except that an **Entity** does not qualify for this status if the **Entity** functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
- e) A **Treasury Center NFE that is a member of a nonfinancial group**: Primarily engages in financing and hedging transactions with, or for, **Related Entities** that are not **Financial Institutions**, and does not provide financing or hedging services to any **Entity** that is not a **Related Entity**, provided that the group of any such Related Entities is primarily engaged in a business other than that of a **Financial Institution**.
- f) A **Start-up NFE**: Is not yet operating a business and has no prior operating history but is investing capital into assets with the intent to operate a business other than that of a **Financial Institution**, provided that the **NFE** does not qualify for this exception after the date that is 24 months after the date of the initial organization of the **NFE**.
- g) An **NFE that is liquidating or emerging from bankruptcy**: Was not a **Financial Institution** in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a **Financial Institution**.
- h) A **Non-profit NFE**: Meets all of the following requirements:
  - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii. It is exempt from income tax in its jurisdiction of residence;
  - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; the applicable laws of the **NFE's** jurisdiction of residence or the **NFE's** formation documents do not permit any income or assets of the **NFE** to be distributed to, or applied for the benefit of, a private person or non-charitable **Entity** other than pursuant to the conduct of the **NFE's** charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the **NFE** has purchased; and
  - iv. The applicable laws of the **NFE's** jurisdiction of residence or the **NFE's** formation documents require that, upon the **NFE's** liquidation or dissolution, all of its assets be distributed to a **Governmental Entity** or other non-profit organization, or escheat to the government of the **NFE's** jurisdiction of residence or any political subdivision.

**Note:** Certain entities (such as certain U.S. Territory **NFEs**) may qualify for **Active NFE** status under U.S. FATCA but not **Active NFE** status under the CRS.

2. **Controlling Person** means a natural person who exercises control over an **Entity**. Control over an **Entity** that is a legal person is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the **Entity**. A controlling 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 **Entity**). Where no natural person(s) exercises control through ownership interests, the **Controlling Person(s)** of the **Entity** will be the natural person(s) who exercise control of the **Entity** through other means. 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 holds the position of senior managing official.

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. The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as **Controlling Persons** of a trust, regardless of whether or not any of them exercises control over the trust.



3. **Custodial Institution** means any **Entity** that holds, as a substantial portion of its business, Financial Assets for the account of others. An **Entity** holds Financial Assets as a substantial portion of its business if its gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the **Entity's** gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the **Entity** has been in existence.
4. **Depository Institution** means any **Entity** that accepts deposits in the ordinary course of a banking or similar business.
5. **Entity** means a legal person or a legal arrangement. The term is intended to cover any person other than an individual (i.e., a natural person), in addition to any legal arrangement. Thus, for example, a corporation, partnership, trust, foundation, company, co-operative, or association falls within the meaning of the term **Entity**.
6. **Financial Institution** means a **Custodial Institution**, a **Depository Institution**, an **Investment Entity**, or a **Specified Insurance Company**.
7. **Investment Entity** means any **Entity**:
- a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
    - i) trading in money market instruments (checks, bills, certificates of deposit, derivatives, etc.); foreign exchange; interest rate and index instruments; transferable securities; or commodity futures trading;
    - ii) individual and collective portfolio management; or
    - iii) otherwise investing, administering, or managing financial assets or money on behalf of other persons; or
  - b) the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the **Entity** is managed by another **Entity** that is a **Depository Institution**, a **Custodial Institution**, a **Specified Insurance Company**, or an **Investment Entity** (as described in (a) above).
- An **Investment Entity** defined in subparagraph (b) that is not a **Participating Jurisdiction Financial Institution** is treated as a **Passive NFE**.
8. **NFE** means a non-financial entity, i.e., any **Entity** that is not a **Financial Institution**.
9. **Participating Jurisdiction** means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS and which is identified in a published list.
10. **Participating Jurisdiction Financial Institution** means (i) any **Financial Institution** that is a tax resident of a **Participating Jurisdiction**, but excludes any branch of that **Financial Institution** that is located outside of that jurisdiction, and (ii) any branch of a **Financial Institution** that is not a tax resident of a **Participating Jurisdiction**, if that branch is located in such **Participating Jurisdiction**.
11. **Passive NFE** means any (i) **NFE** that is not an **Active NFE**; or (ii) **Investment Entity** described in subparagraph (b) of the definition of **Investment Entity** that is not a **Participating Jurisdiction Financial Institution**.
12. An **Entity** is a **Related Entity** of another **Entity** if (i) either **Entity** controls the other **Entity** or (ii) the two **Entities** are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an **Entity**.
13. **Reportable Account** means an account held by one or more **Reportable Persons** or by a **Passive NFE** with one or more **Controlling Persons** that is a **Reportable Person**.
14. **Reportable Jurisdiction** means a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide the information specified in CRS, and (ii) which is identified in a published list.
15. **Reportable Jurisdiction Person** means an individual or an entity that is a resident of a Reportable Jurisdiction under the tax laws of such jurisdiction. For this purpose, an entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes is treated as a resident of the jurisdiction in which its place of effective management is situated. Dual resident individuals and entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.
16. **Reportable Person** means a **Reportable Jurisdiction Person** other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a **Related Entity** of a corporation described in clause (i); (iii) a **Governmental Entity**; (iv) an International Organization; (v) a Central bank; or (vi) a **Financial Institution**.
17. **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.

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