

## Declaration on Tax Residency – Declaration of an Individual

- This form is designated for an individual (including a beneficiary of an account for the benefit of another and a controlling person of an entity). If you are a corporation/entity, fill out a Declaration of a Corporation/Entity Form.
- At the request of the Financial Institution, you may also be requested to provide a Form W-8/W-9.
- Please note – the Financial Institution does not provide advice on tax matters in Israel and/or elsewhere and it does not opine with respect to the meaning of answers to be given to any question or declaration on this form. If you have questions pertaining to filling out this form, including with respect to the determination of your tax residency status, or any matter which may have an effect on the information included herein, consult with a tax advisor or your local tax authority.

<b>Name of Individual<sup>1</sup></b>	Hebrew				<b>Date of Birth</b>														
	English				<b>I.D. No. / passport:</b>														
<b>Residential Address</b>	Hebrew	State/District	City	Street and number							Zip Code								
	English	State/District	City	Street and number							Zip Code			State/District					

**1. U.S. Status** (Check the box  as appropriate):

- I am a non-U.S. person** (not a citizen or resident of the U.S., including a green-card holder)
- I am a U.S. Person** (a citizen or resident of the U.S., including a green-card holder)

**2. Tax Residency<sup>2</sup>** Check the box  of the appropriate alternative and fill out the details)

- Tax Resident in Israel Only – Identification No.:**

I declare that I am a tax resident of the State of Israel only, which is my only country of residency, and I am not deemed a resident for tax purposes of another country.

- Tax Resident in Israel and in Other Country/ies:** I declare that I am a tax resident of the State of Israel and of the following countries, and I am deemed as a tax resident of no other country:

State	Local Tax Identification Number (TIN) <sup>3</sup>	If there is no TIN - state the reason	
		The country does not issue TIN	Other, please specify
a. Israel (I.D. No.)	<input style="width: 100%; height: 20px;" type="text"/>		
b.			
c.			

<sup>1</sup> An individual “account holder” – with respect to a financial account which is not an insurance contract with redemption value or an allowance or annuity contract – anyone registered as the account holder or anyone which the Reporting Israeli Financial Institution identifies as the account holder, and if a person who is not a Financial Institution holds a Financial Account of another person or for the benefit of another person, the other person shall be deemed as the holder of the said account, **or** an individual “controlling person” who is a controlling person of the Entity which is the account holder.

<sup>2</sup> A person is a tax resident of a certain country, if according to the tax laws of the same country he is deemed as a tax resident thereof.

<sup>3</sup>TIN (Taxpayer Identification Number) – is a taxpayer identification number for tax purposes, i.e., the identification number of the taxpayer at the relevant tax authority. There are countries which do not issue a TIN, but they issue another identification number which serves as a TIN.

**Tax Resident in Other Country/ies:** I declare that I am tax resident in the following countries, I am not deemed as a tax resident of the State of Israel and I am deemed as a tax resident of no other country:

State	Local Tax Identification Number (TIN) <sup>3</sup>	If there is no TIN - state the reason	
		The country does not issue TIN	Other, please specify
a.			
b.			
c.			

**3. I hereby declare and consent as follows:**

- a. All of the information provided on this form is correct and precise. In any event of a change in the details provided on this form, I undertake to submit a new form within 30 days.
- b. I declare that I am not a tax resident of any country other than the countries stated in Section 1 and/or 2 above.
- c. I am aware that this form and the information provided herein, may be reported to the tax authorities in Israel and/or abroad.
- d. I am aware that giving a false declaration is an offense punishable by law.
- e. I certify that I am the Account Holder (or am authorized to sign for the account holder) of all the account(s) to which this form relates.
- f. The following certification shall apply in addition to those who Israel is one of his residence country for tax purposes - I have reported and/or shall report to the Israeli Tax Authorities the existence of the Account/s in Bank Leumi and any income derived from it.
- g. The following certification shall apply in addition to those who other country is one of his residence country for tax purposes - I have reported and/or shall report to the appropriate authorities abroad, as required by and in accordance with all provisions of the foreign laws, the existence of the Account/s in Bank Leumi and any income derived from it.  I If the Bank shall be required to prove to any authority in Israel and/or abroad, or anyone on its behalf, that it acted in accordance with foreign laws applicable to it and/or any of its customers, or if the Bank shall be required to transfer to any authority in Israel or abroad, any information or document in connection with the Accounts, including transfers from/to the Account/s, I hereby give my irrevocable consent to transfer such information and/or documents, and I hereby waive any banking secrecy obligation of the Bank towards me.

.....  
 Name of Individual Account Holder,  
 Beneficiary of an Account for the  
 Benefit of Another/Trust/Controlling  
 Person

.....  
 Signature

.....  
 Date

**In an account for the benefit of another person (trust account)<sup>4</sup> the undersigned declares as follows:**

- a. I am the trustee of the beneficiary identified above, the beneficiary filled out the details and signed the form, I have no contradictory information with respect to the beneficiary's status.
- b. Chapter Four of Part D of the Income Tax Ordinance [New Version] does not apply to the trust relationship between the trustee and the beneficiary.

.....  
 Name of Trustee

.....  
 Signature and Stamp

.....  
 Date

In the event that the Fourth Chapter of Part D of the Income Tax Ordinance [New Version] applies to the trust relationship between the trustee and the beneficiary or the account is held by a non-Israeli trust/similar arrangement, fill out a Form of Declaration of a Corporation/Entity.

<sup>4</sup>See Section 12.6 of Income Tax Circular no. 3/2016 on matters of taxation of trusts dated August 9, 2016.