

Checklist for Death Claim (Individual and Group Insurance Policies)

Dear claimant

We are sorry to learn of the death of our policyholder/insured. In order for us to process your claim, please complete this form in FULL and attach the following documents:

Important notes

- (a) All items must be duly completed to avoid delay in the claim processing. Please indicate as "N.A." if not applicable.
- (b) Upon receipt of ALL the required documents, we will process your claim and inform you of the outcome as soon as possible. For each item provided, please tick (✓) if applicable.
- (c) All overseas documents must be certified as true copies by your lawyer or any Notary Public.
- (d) All documents submitted must be in English. Any documents which are in foreign languages must be officially translated to English by a certified translator/interpreter.
- (e) For policy with nomination, the death claim form should be completed by each of the nominee(s).

- _____ Death Claim Form (to be completed by nominee/claimant)
- _____ FATCA and CRS self-certification form for individual account (Not required if the death claim is filed only for Dependants' Protection Scheme (DPS), Special Schemes or Group Insurance policies)
- _____ Certified True Copy of Death Certificate (for overseas death, the original Death Certificate must be certified by your lawyer or any Notary Public)
- _____ Letter from Immigration and Checkpoint Authority (ICA) - this letter is issued by ICA for Singaporeans or Permanent Residents (PR) who died overseas. It confirms receipt of the Singapore IC, Passport and overseas Death Certificate.
- _____ Repatriation Report (if body was repatriated to Singapore for cremation/burial)
- _____ Cremation/burial permit (if cremation or burial occurred overseas)
- _____ NRIC or relevant identification documents (e.g. passports, birth certificates) of claimant(s)
- _____ Proof of claimant's relationship with deceased (please refer to the next page for supporting documents for proof of relationship)
- _____ Newspaper Clipping and Police Report (if death was due to accidental or violent causes)
- _____ Last Will of deceased (if deceased had left a Last Will)
- _____ Latest pay slip of deceased (for group policies)
- _____ Dependant Booster Benefit Claim Form (for Family Protect policy only), to be completed by nominee/claimant

Submission of documents

Please submit all claim documents at any of our branches¹, OR through your insurance adviser, OR by post to:

Claims Service Centre
NTUC INCOME Insurance Co-operative Limited
75 Bras Basah Road
INCOME Centre
Singapore 189557

For Group Insurance Policies, Public Officers Group Insurance Scheme (POGIS) and Corporatised Entities Group Insurance Scheme (CEGIS), please submit your documents through your company.

¹ Please refer to our website www.income.com.sg for the location and opening hours of our branches. If you need any assistance, please contact our Customer Service Officers at **6788 6616** or email us at csquery@income.com.sg.

DOCUMENTS FOR PROOF OF RELATIONSHIP

WITH NOMINATION

TYPE OF POLICY	CLAIMANT	DOCUMENTS TO SUBMIT
Revocable Nomination Policy effective 1 Sep 2009	Nominee (> 18 years old)	<ul style="list-style-type: none"> • NRIC of Nominee
	Nominee (< 18 years old)	<ul style="list-style-type: none"> • NRIC of Nominee • Birth Certificate of Nominee • NRIC of Nominee's Parents
Trust Nomination Policy effective 1 Sep 2009 (also known as Irrevocable Nomination)	1st Trustee	<ul style="list-style-type: none"> • NRIC of Trustee
	No 1st Trustee Nominee (> 18 years old)	<ul style="list-style-type: none"> • NRIC of Nominee
	No 1st Trustee Nominee (< 18 years old)	<ul style="list-style-type: none"> • NRIC of Nominee • Birth Certificate of Nominee • NRIC of Parent
	Executor	<ul style="list-style-type: none"> • Copy of the Last Will (Note that Income policy must be stated for the nomination to be valid) • NRIC of Executor
Nomination under Section 45 Co-operative Societies Act	Nominee (> 21 years old)	<ul style="list-style-type: none"> • NRIC of Nominee
	<u>With Trustee</u> Nominee (< 21 years old)	<ul style="list-style-type: none"> • NRIC of Trustee • NRIC of Nominee • Birth Certificate of Nominee
	<u>No Trustee</u> Nominee (< 21 years old)	<ul style="list-style-type: none"> • NRIC of Nominee • Birth Certificate of Nominee • NRIC of Nominee's Parents

WITHOUT NOMINATION - ESTATE POLICY (NO BENEFICIARY NAMED)

TYPE OF POLICY	CLAIMANT		DOCUMENTS TO SUBMIT
Individual life policy/ Special Schemes policy/ Dependants' Protection Scheme (DPS) policy.	With Will	Executor	<ul style="list-style-type: none"> • A copy of the Last Will • NRIC of the Executor
		Without Will	Spouse
	Parent		<ul style="list-style-type: none"> • NRIC of Parent • Birth Certificate of Deceased
	Child		<ul style="list-style-type: none"> • NRIC of Child • Birth Certificate of Child
	Sibling	<ul style="list-style-type: none"> • NRIC of Sibling • Birth Certificate of Deceased • Birth Certificate of Sibling 	

GROUP INSURANCE POLICIES – WHERE CLAIMANT IS NEXT OF KIN

TYPE OF POLICY	CLAIMANT	DOCUMENTS TO SUBMIT
Group Insurance Policy	Spouse	<ul style="list-style-type: none"> • NRIC of Spouse • Marriage Certificate of Spouse
	Parent	<ul style="list-style-type: none"> • NRIC of Parent • Birth Certificate of Deceased
	Child	<ul style="list-style-type: none"> • NRIC of Child • Birth Certificate of Child
	Sibling	<ul style="list-style-type: none"> • NRIC of Sibling • Birth Certificate of Deceased • Birth Certificate of Sibling

Death Claim Form (For Individual and Group Insurance Policies)

Important Notice

The acceptance of this form is NOT an admission of liability on the part of Income. Any documentary proof or report required by Income shall be furnished at the expense of the policyholder or claimant (depending on plan types). To avoid delay in processing your claim, please submit the duly completed claim form together with the supporting documents within 30 days from date of occurrence.

Policy number(s)	Plan type	Claim number
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Particulars of deceased

Name (as shown in NRIC)		NRIC/Passport/Birth Certificate number
Occupation		Date last at work (dd/mm/yyyy)
Name and address of employer (or last employer if deceased was unemployed)	Residential address	

Details of death

Date of death (dd/mm/yyyy)	Cause of death	
Place of death (Specify hospital name if death occurred in hospital)	Was the death due to suicide? <input type="checkbox"/> Yes <input type="checkbox"/> No	
For death occurring outside Singapore, was the deceased buried or cremated outside Singapore? (If "Yes", please enclose a copy of the burial or cremation permit.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Was a post-mortem or autopsy carried out? (If "Yes", please enclose a copy of the report.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Was any Coroner's Inquest held? (If "Yes", please enclose a copy of the Coroner's Inquiry report.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Testament and family status

a. Did the deceased leave a will? If "Yes", please enclose the Last Will and provide Executor's particular below.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of Executor (as shown in NRIC)		NRIC number	
Address			
Contact number (Office)		(House)	
		(Hand phone)	
b. Deceased's marital status at time of death <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
(i) Is there a surviving spouse? If "Yes", please provide details below:		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of spouse	NRIC number	Date of birth (dd/mm/yyyy)	Address/Contact number

Testament and family status (continued)

(ii) Is/Are there any surviving child(ren)?
If "Yes", please provide details below:

Yes No

Name of child	NRIC/Birth Certificate number	Date of birth (dd/mm/yyyy)	Address/Contact number

(iii) Please provide details of the parents/siblings below:

Name of family member	NRIC/Birth Certificate number	Date of birth (dd/mm/yyyy)	Relationship with Deceased	Surviving? (Yes/No)	Address/Contact number

If death occurred as a result of an accident

Date of accident (dd/mm/yyyy)	Time of accident	
Place of accident		
Detailed description of the accident		
a. Were there any eye-witnesses to the accident? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", please provide details below:		
Name of witness	Address/Contact number	Relationship with deceased, if any
b. Was the accident reported to the police? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", please provide the name of police station at which the accident was reported and the name of police officer in-charge, and <u>enclose a copy of the police report.</u>		

If death occurred as a result of natural causes (E.g. Illness)

a. Date deceased first presented with symptoms of the illness (dd/mm/yyyy) _____ / _____ / _____

b. Date deceased first consulted a doctor for the illness (dd/mm/yyyy) _____ / _____ / _____

c. Please provide details of doctors who had attended to the deceased for his illness(es) below:

Name of doctor	Name/Address of clinic/hospital	Date(s) of consultation (dd/mm/yyyy)	Reason(s) for consultation

d. Did the deceased suffer from any other illnesses/conditions? Yes No
If "Yes", please provide details below:

Details of illness(es)/condition(s)	Date first diagnosed (dd/mm/yyyy)	Name/Address of clinic/hospital

e. Please provide details of deceased's regular doctor(s) and company doctor(s) below:

Name of doctor	Name/Address of clinic/hospital	Date(s) of consultation (dd/mm/yyyy)	Reason(s) for consultation

Other insurances

Was the deceased insured with other insurance company(ies)? Yes No
If "Yes", please provide the following information.

Name of insurance company	Policy number	Date of issue (dd/mm/yyyy)	Type of plan	Claim amount	Claim notified (Yes/No)	Claim paid (Yes/No)

Other information

Has the deceased or the claimant been bankrupt or insolvent or has executed any deed or transfer for the benefit of creditors since becoming interested in the policy? Yes No

If "Yes", please provide details.

Payment method

Please tick one of the boxes below to indicate payment method:

- Credit into my personal bank account (Please submit a copy of your bank book or statement for account verification. You need to circle the account for crediting if your statement shows more than 1 bank account)
- Cheque to be mailed directly to the claim recipients
- Cheque to be collected by financial adviser

Name of adviser _____

Adviser code _____

Personal data collection statement

Income recognises its obligations under the Personal Data Protection Act 2012 (PDPA) which include the collection, use and disclosure of personal data for the purpose for which an individual has given consent to.

The personal data collected by Income includes all personal data provided in this form, or in any document provided, or to be provided to us by you or your insured persons or from other sources, for the purpose of this insurance transaction. It includes all personal data for us to evaluate or administer this transaction. For example, if you are submitting a claim for an insurance policy, in addition to the personal data provided in the claim form, the personal data will also include any subsequent information we collect on health or any information that is necessary for us to decide whether to pay the claim, such as test results, medical examination results, and health records from medical practitioners or other insurance companies.

You may not alter any of the wording in this 'Personal data collection statement'. Any attempt to do so will be of no effect.

1. Purpose of collection

We may collect and use the personal data to:

- (a) carry out identity checks;
- (b) carry out membership or information checks (for non-DPS policies);
- (c) communicate on purposes relating to an application or policy;
- (d) decide whether to insure or continue to insure you and your insured persons;
- (e) provide ongoing services and respond to your inquiries or instructions;
- (f) make or obtain payments;
- (g) investigate and settle claims;
- (h) recover any debt owed to us;
- (i) detect and prevent fraud, unlawful or improper activities;
- (j) coach employees and monitor for quality assurance;
- (k) reinsure risks and for reinsurance administration; and
- (l) comply with all applicable laws, including reporting to regulatory and industry entities.

2. Disclosure of personal data

We may disclose personal data belonging to you or your insured persons for the purposes set out in Section 1 above to these parties:

- (a) your financial advisers, insurance broker, association, employer or group policyholder (for non-DPS policies);
- (b) medical professionals and institutions;
- (c) insurers and reinsurers;
- (d) local or overseas service providers to provide us with services such as printing, mail distribution, data storage, data entry, disaster recovery or emergency assistance services;
- (e) debt collection agencies;
- (f) dispute resolution parties;
- (g) parties that assist us to investigate, administer and adjudicate claims;
- (h) financial institutions;
- (i) credit reference agencies;
- (j) industry associations; and
- (k) regulators, law enforcement and government agencies.

3. Consequence of withdrawing consent to the collection, use and disclosure of personal data

You may refuse or withdraw your consent for us to collect, use or disclose your personal data and your insured persons' personal data by giving us reasonable notice so long as there are no legal or contractual restrictions preventing you from doing so. For example, you may withdraw your consent for your personal data to be used for marketing purposes, and this withdrawal will not affect our ability to provide you with the products and services that you asked for or have with us.

But if you withdraw your consent for us to use your personal data for your insurance matters (relating to the servicing and administration of your insurance policy), this will affect our ability to provide you with the products and services that you asked for or have with us, including preventing us from keeping your insurance cover in force or properly assessing and processing your claim. Withdrawing such consent will result in termination of all non-DPS policies you have with us. It may also result in termination of your DPS policy.

4. Access and correction rights

You can request access to any personal data of yours that we have, and request to know how it is being used and disclosed for the last 12 months to the extent your right is allowed by law. If we allow you access, we may charge you a reasonable fee. You also have the right to request correction of your personal data.

You may make your request to access or correct your personal data by writing to:

The Data Protection Officer, Income Centre, 75 Bras Basah Road, Singapore 189557. Alternatively, you can email to: DPO@income.com.sg

For any request to withdraw your consent, please contact Income Contact Centre at 6788 1777 or email to consentwithdrawal@income.com.sg

You may refer to Income's Privacy Policy for more information in our website. Privacy Policy: (<https://www.income.com.sg/privacy-policy>)

Declaration and authorisation

1. I certify that the information in this form is true and complete and I have not withheld any material information.
2. I confirm that I understand and agree to the 'Personal data collection statement'.
3. For the purposes of policy administration including processing and investigating this claim, and deciding whether Income is to insure or continue to insure me for my insurance applications or policies,
 - a. I authorise any person or organisation who has relevant information pertaining to this claim, including any medical practitioner, health care provider or institution, insurance company, and investigative agencies, to release and exchange such information (including personal health information) requested by Income and/or its claims service providers.
 - b. I authorise Income and its claims service providers to collect, use, disclose and to exchange with the persons or organisations listed above any information (including personal health information).
 - c. I am authorised to disclose information (including personal health information) about the insured person if this claim is made on behalf of them.
4. I consent to the transfer and disclosure, at any time and without notice or liability to me, of any medical information on the deceased life assured in the insurer's possession to the Central Provident Fund Board for:
 - a. the purpose of making a claim under the Dependant's Protection Insurance Scheme or any other insurance scheme referred to in the Central Provident Fund Act (Chapter 36) which the deceased life assured may be insured under; or
 - b. any purpose connected with the administration or operation of the accounts maintained by the Board for the deceased life assured under the Central Provident Fund Act (Chapter 36).
5. I agree that a photocopy or electronic version of this authorisation shall be as valid as the original.

Name of deceased (as shown in NRIC)	NRIC/Passport/Birth Certificate number
Name of nominee/claimant/the legal personal representative of the policyholder	NRIC/Passport number
Relationship to deceased	
Address	
Contact number (Office)	(House) (Hand phone)
Signature/thumbprint	Date (dd/mm/yyyy)

For group policyholders only

Name of member/employee (if different from deceased)	NRIC/Passport number	
Name of company/union	Address of company/union	
Date joined company/Union (dd/mm/yyyy)		
Last drawn salary (If sum assured is based on salary)	Date of last drawn salary (dd/mm/yyyy)	
Please furnish a certified true copy of the Insured member's latest pay slip (for a full month).		
Name of authorised officer	Contact number	Email
Signature	Date (dd/mm/yyyy)	
Company/Union stamp		
Payment to be made to <input type="checkbox"/> Company/Union <input type="checkbox"/> Others, please provide details below:		
Name (as shown in NRIC)	NRIC/Passport number	
Relationship to deceased (please attach proof of relationship)		

FATCA and CRS self-certification form for individual account holder

Instruction (Please read before completing the form)

NTUC Income Insurance Co-operative Limited ("Income") is required to collect and report certain information about an account holder's tax residency in order to comply with the Singapore Income Tax Act (Chapter 134) and related regulations including Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015 (FATCA) and Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulation 2016 (CRS).

Please complete this form if you are an individual, a sole trader or sole proprietor. For multiple Account Holders, please use a separate form for each Account Holder. For the purpose of this self-certification, an Account Holder may refer to the following persons: Proposer (eventually the Policyowner), Controlling Person, Beneficial Owner, Assignee, Trustee, Beneficiary under a Trust or a Trust Nominee named under Section 49L of the Singapore Insurance Act (Chapter 142). Should any information provided change in the future, please ensure that you notify us promptly.

If you have require further details, please consult your tax/legal adviser or local tax authority.

It is important for you to provide us with complete and accurate information in this form, as these are pursuant to requirements under Singapore Income Tax Act (Chapter 134) and its subsidiary legislation.

Individual self-certification form

Section 1: Identification of individual account holder

Proposal/Policy number	Date of birth (dd/mm/yyyy)	
Name (as shown in NRIC or FIN)	NRIC number or FIN	Sex <input type="checkbox"/> Male <input type="checkbox"/> Female
Home address	Country of birth	
Country of home address	Postal code/ZIP code	

Section 2: Tax Residency declaration

Are you **solely** a tax resident of Singapore?

Yes, I am solely a tax resident of Singapore and do not have a foreign tax residency. My Singapore TIN is my NRIC or FIN.

If your TIN is not your NRIC or FIN, please specify your TIN: _____

No, I am currently a tax resident in the following list of countries/jurisdictions (include Singapore, if applicable):

No	Country(ies)/Jurisdiction(s) of tax residence [^]	TIN	If TIN is not available, please circle the reason code (Refer to Table 1 below)	If reason B has been selected, please indicate why TIN is not available
1			A / B / C	
2			A / B / C	
3			A / B / C	
4			A / B / C	
5			A / B / C	

[^] If you are a United States (U.S.) citizen or U.S. resident for tax purposes, you are required to submit Form W-9.

Table 1

Reason code	Description
A	The country/jurisdiction where the account holder is resident does not issue TINs to its residents.
B	The account holder is otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN if you have selected this 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)

Please refer to the OECD website for more information on tax residency:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Section 3: Country of address outside country of tax residency (where relevant)

Please help us to understand why your country of home address indicated is different from the country(ies) of tax residency indicated under Section 2

Tick (✓) ONE only and submit relevant supporting documents:

No	Reason	Tick the box
1	Student at an education institution in the country of residential	
2	Working in the country of residential for less than 6 months	
3	On an educational or cultural exchange visitor program in the country of residential for less than 6 months	
4	Regular travel between jurisdictions for work and home	
5	Others – Please specify:	

Section 4 – Declarations and authorisation

Income recognises its obligations under the Personal Data Protection Act 2012 (PDPA) which include the collection, use and disclosure of personal data for the purpose for which an individual has given consent to. Income's privacy policy can be viewed at <http://www.income.com.sg/privacy-policy>.

I agree and expressly consent that Income shall have the right to provide my personal data and information to any governmental authorities, regulatory bodies and/or any other person(s) to fulfil its obligations under applicable tax regulations, including Singapore Income Tax Act (Chapter 134), the Foreign Account Tax Compliance Act ("FATCA") and the OECD Common Reporting Standard for Common Exchange of Financial Account Information "CRS". I understand that such disclosures may:

- (a) involve cross border transfer of personal data and information outside the jurisdiction;
- (b) be in respect to personal data and information provided in this form, or in any document provided, or to be provided to Income by me or from other sources; and
- (c) relate to personal data of the Account Holder and any information about relevant policy or policies.

I understand that Income will not be able to sell or administer any insurance product or provide any services to me if I refuse to give this expressed consent.

I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all accounts to which this form relates.

I declare that all statements made in this form are correct and complete. I undertake to inform Income within 30 days if there is a change in circumstances that affects the tax residency status of the Account Holder or causes the information in this form to be incorrect or incomplete. I shall provide Income with an updated self certification form within 90 days of such change in circumstances. I understand any false, misleading or fraudulent information regarding my resident status for tax purposes may result in certain penalties.

Name of signatory*: _____

Signature: _____

Date (dd/mm/yyyy): _____

* Declaration below 18 years old requires a legal guardian to sign off.

Note: If you are not the account holder, please indicate the capacity in which you are signing the form. If you are signing under a power of attorney, please also attach a certified true copy of the power of attorney.

Capacity of the signatory:

- Parent
- Legal Guardian
- Lasting Power of Attorney
- Others (Please specify _____)

Appendix – Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

Term	Description
Account Holder	The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a financial institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances, that other person is the Account Holder. For example, in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder. An Account Holder for purposes of this self certification may refer to a Proposer (eventually the Policyowner), Controlling Person, Beneficial Owner, Assignee, Trustee, Beneficiary under a Trust or a Trust Nominee named under section 49L of the Singapore Insurance Act (Chapter 142).
FATCA	FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.
Financial Account	A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.
Participating Jurisdiction	A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.
Entity	The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.
Control	Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in 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 exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.
Controlling Person(s)	Controlling Persons are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.
Reportable Account	The term “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.
Reportable Jurisdiction	A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.
Reportable Person	A Reportable Person is an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.
TIN (including “functional equivalent”)	The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. 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 purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. 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”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.