

March 11, 2018

## **Client Update: A New Residency Declaration Form**

### **Client Updates**

Adv. (CPA) Daniel Paserman, Head of Tax at the firm, and Adv. (CPA) Inbar Barak-Bilu in a client update regarding the Residency Declaration Form, recently published by the Israel Tax Authority (Form 1348).

The law stipulates that an assessee which fulfills one of the numerical presumptions under the definition of an "Israeli Resident" for tax purposes, yet claims to be a foreign resident, is still liable to report to the Israel Tax Authority.

The form elaborates on the facts and details which should be reported in this regard.

### **Key Contacts**



**Daniel Paserman**  
Head of Tax