# Self-certification form to establish US tax status Registration of your personal data



Financial institutions are legally required to verify whether their clients are U.S. persons. As a financial institution we therefore have to ask you several questions. If you are a U.S. person we are legally bound to report your data to the Dutch tax authorities. The Dutch tax authorities will report this data to the United States tax authorities.

Several definitions in this form are underlined. Please find an explanation of these terms in the glossary.

1	General information	
1a	First and middle Initials	·
1b	Title	·
1c	Last name	·
1d	Date of birth	ســــــــــــــــــــــــــــــــــــ
1e	Account number/ <u>IBAN</u>	
2	Liable to tax in the United States?	
2a	Are you a <u>US person</u> ?	□ Yes → Please proceed with <b>2b</b>
		(You may be liable to tax in the United States. Therefore, we are legally bound to report your data to the Dutch tax authorities. The Dutch tax authorities will report this data to the United States tax authorities.)
		$\square \text{ No } \rightarrow \text{Please proceed with } 2c$
2b	Please provide your <u>US TIN</u> ?	$\rightarrow$ Please proceed with 3
2c	Is your place of birth located in the	□ Yes
	United States?	Please attach the following documents to the form: – A copy of a valid passport (not a driver's licence), and
		<ul> <li>A copy of a valid passport (not a driver's incence), and</li> <li>A copy of a <u>Certificate of loss of nationality of the United States</u>.</li> </ul>
		🗇 No
		Please attach a copy of a valid <u>passport/identification card</u> to the form.

# 3 Declaration and signature

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete.

**I declare that** I will inform the financial institution within 30 days about any changes that may occur in above-mentioned information.

Si	gnatory date	dd-mm-yyyy
Cit	ty	L1
Fu	III name	LI
Si	gnature	,

## Glossary

## Certificate of loss of nationality of the United States

A Certificate of loss of nationality of the United States is considered proof that United States citizenship has been terminated. A United States citizen can file a request for this certificate with the United States government. Upon receipt of this certificate the person will no longer be considered a United States citizen. There are other certificates to prove a person's loss of nationality. For more information please visit www.travel.state.org and search for 'Loss of citizenship and nationality'.

#### IBAN

IBAN is an abbreviation of 'International Bank Account Number'. This account number is constructed in the same manner in every country. The number consists of various elements including the following information:

- the country code (NL for the Netherlands);
- a control number (two digits);
- the code of the bank (four characters in the Netherlands);
- one or more zeros; and
- the account number

The IBAN consists of 18 characters in the Netherlands.

## Passport / Identification card

This document certifies the identity of an individual. This document must be issued by a recognised government institution. In order to establish the residence and nationality of the individual, a valid copy of one of the documents below should be attached to this form:

- (Dutch or other country) passport;
- Dutch driver's licence;

• Identification card issued by a member state of the European Union. A foreign driver's licence is not a permitted form of identity certificate for this form.

### U.S. person

#### When are you considered a U.S. person?

As an individual, you are a U.S. person if one of the following situations is applicable to you:

- You are a citizen of the United States
- You are a resident of the United States (including the following U.S. territories: Puerto Rico, Guam or the U.S. Virgin Islands).
- You currently possess or have previously been in the possession of a U.S. green card. Please consult your tax advisor to determine which type of U.S. green card may qualify you as a U.S. person. Please visit www.irs.gov for more information about U.S. green cards.

## In which other cases could an individual be considered a U.S. person?

As an individual, you could be considered a U.S. resident and therefore a U.S. person if you have spent 183 days or more in the United States during the past three years, including at least 31 days in the current calendar year.

The days are calculated as follows:

- All days in the United States in the current year; and
- 1/3 of the days in the United States of the last year; and
- 1/6 of the days in the United States of the year before last year.

#### When are you considered a United States citizen?

You are a United States citizen if one of the following situations applies to you:

- 1 You were born in the United States.
- 2 You were born in Puerto Rico.
- 3 You were born in Guam.
- 4 You were born in the U.S. Virgin Islands.
- 5 You became a naturalized United States citizen.
- 6 At least one of your parents is a United States citizen. In this case other requirements must be met to be considered a United States citizen. Please refer to www.irs.gov for these requirements.

#### When is a person liable to tax as a U.S. person?

If you satisfy the requirements to be considered a U.S. person, you could be liable to tax in the United States. However, there may be exceptions. For example, a student visa or diplomatic status could provide an exemption for certain tax liabilities. There could potentially be additional circumstances where a person could be liable to or exempt from tax in the United States.

Please note the items mentioned above should not be considered an exhaustive list. Please consult your tax advisor or go to www.irs.gov for more information.

#### U.S. TIN (U.S. federal taxpayer identification number)

The 'Taxpayer Identification Number' (TIN) is your personal identification number for tax administration purposes with the United States tax authorities (IRS), this is also known as a as 'U.S. federal taxpayer identification number'.

There are several types of U.S. TINs:

- For residents and citizens of the United States the Taxpayer Identification number is the 'Social Security Number' (SSN). This is the United States equivalent of the 'Burgerservicenummer' (BSN). You can request a social security number via IRS form SS-5 or www.irs.gov.
- Non-U.S. individuals who are United States taxpayers can request an 'Individual Tax Identification Number' (ITIN via IRS form W-7 or www.irs.gov.

More information about identification numbers and the process to request these numbers is available on www.irs.gov.