

Self-certification form to establish foreign (tax) status

Registration of entity data



Financial institutions are legally required to verify whether entities and/or controlling persons are U.S. persons. As a financial institution we must therefore ask you several questions. We are legally bound to report the data of U.S. persons to the Dutch tax authorities. The Dutch tax authorities will report this information to the United States tax authorities.

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

1 General information

1a Entity name

1b Business account number/IBAN

The entity does not yet have an account number

1c Chamber of Commerce number

The entity does not have a Chamber of Commerce number

1d Business address

Street	<input type="text"/>
Number	<input type="text"/>
Zip code	<input type="text"/>
Country	<input type="text"/>

Addition

City

2 Additional information

2a Is the entity organized in the United States? Yes → Please proceed with 3
 No

2b Was the entity incorporated in the United States? Yes → Please proceed with 3
 No
You can find this information in the statutes, the formation documents or the articles of incorporation of the entity.

2c Is the entity a financial institution? Yes → Please proceed with 4
 No

2d Does the entity have any controlling persons that are U.S. persons? Yes → Please proceed with 5
 No → Please proceed with 7

3 Employer Identification Number (EIN)

3a Please provide the EIN (Employer Identification Number) of the entity → Please proceed with 3b
 The entity does not have an EIN
Please request an EIN for the entity. You can request an EIN directly via the U.S. Tax authorities: www.irs.gov. Please fill out this form starting from question 3a once you have obtained an EIN.

3b Is the entity a non-specified US person? Yes, the exempt code of the entity is
→ Please proceed with 7
 No → Please proceed with 7
(The entity could be liable to tax in the United States. We are therefore legally bound to report information about the entity to the Dutch tax authorities. The Dutch tax authorities will report this information to the United States tax authorities.)

Please proceed on the next page

4 Information about the financial institution

4a Does the financial institution have a GIIN (Global Intermediary Identification Number)?

- Yes, the GIIN is _____ → Please proceed with 7
 No

4b Is the entity an exempt beneficial owner?

- Yes → Please proceed with 7
 No

4c Is the entity a certified deemed-compliant foreign financial institution (FFI)?

- Yes → Please proceed with 7
 No

4d Is the entity a non-participating FFI?

- Yes → Please proceed with 7
 No → Please proceed with 7

5 Information about the non-financial institution

5a Is the entity listed on a stock exchange?

- Yes → Please proceed with 7
 No

5b Is the entity part of a group?

- Yes
 No → Please proceed with 5d

5c Are one or more entities of this group listed on a stock exchange?

- Yes → Please proceed with 7
 No

5d What percentage of the income of the entity consisted of passive income during the last year?

- 50% or more → Please proceed with 5f
 Less than 50%

5e What percentage of the entity's assets were used to acquire passive income?

Important: will your entity acquire passive income in the coming years using 50% or more of the entity's assets? If so, please indicate this.

- 50% or more of the assets of the entity
 Less than 50% of the assets of the entity
→ Please proceed with 7

5f Is the entity a holding company?

- Yes
 No → Please proceed with 5n

5g Are all subsidiaries of the holding company active operating companies?

Important: subsidiaries includes both direct and indirect subsidiaries.

- Yes
 No → Please proceed with 5n

5h Does the holding company perform activities that substantially consist of holding active operating companies?

- Yes → Please proceed with 7
 No

5i Does the holding company perform activities that substantially consist of providing financing and services to active operating companies?

- Yes → Please proceed with 7
 No

5j Does the holding company perform activities that substantially consist of a combination of the functions mentioned in 5h and 5i?

- Yes → Please proceed with 7
 No

5k Does the holding company have any other income apart from the income of the active operating companies?

- Yes
 No → Please proceed with 7

5l What percentage of this other income consisted of passive income during the last year?

- 50% or more → Please proceed with 5n
 Less than 50%

Please proceed on the next page

5m How did the entity acquire the passive income?

Important: please do not take the equity interests in the active operating companies into account nor the debt claims on such companies.
Important: will your entity acquire the passive income in the coming years with 50% or more of the assets? If so, please indicate this.

- With 50% or more of the assets of the holding
- With less than 50% of the assets of the holding
→ Please proceed with 7

5n Does the entity have a GIIN (Global Intermediary Identification Number)?

- Yes, the GIIN is _____ → Please proceed with 7
- No

5o Is the entity a non-profit organization?

- Yes → Please proceed with 7
- No

5p Is the entity currently in liquidation or bankruptcy or is the entity reorganizing to resume activities?

- Yes
- No → Please proceed with 5s

5q Could the entity have been considered a financial institution in the past 5 years?

- Yes → Please proceed with 5s
- No

5r Is the entity planning to become a financial institution?

Please inform us once the entity has become a financial institution.

- Yes
- No → Please proceed with 7

5s Is the entity an exempt beneficial owner?

- Yes → Please proceed with 7
- No

5t Is the entity a U.S. territory NFFE?

- Yes → Please proceed with 7
- No

5u Does the entity act as a Qualified intermediary, a withholding partnership, or a withholding trust?

- Yes → Please proceed with 7
- No

5v Is the entity a treasury center in a group?

- Yes
- No → Please proceed with 5z

5w Is the group primarily engaged in a business other than that of a financial institution?

- Yes
- No → Please proceed with 5z

5x Does the entity provide treasury services to third parties?

- Yes → Please proceed with 5z
- No

5y Does the entity provide treasury services to financial institutions?

- Yes
- No → Please proceed with 7

5z Is the entity currently operating a business?

- Yes → Please proceed with 6
- No

5aa Has the entity operated a business in the past?

- Yes → Please proceed with 6
- No

5ab Was the entity established less than 24 months ago?

- Yes
- No → Please proceed with 6

5ac Is the entity planning on performing activities?

- Yes
- No → Please proceed with 6

5ad Is the entity planning on performing activities similar to the activities of a financial institution?

Please inform us as soon as the entity has started these activities.

- Yes → Please proceed with 6
- No → Please proceed with 7

Please proceed on the next page

6 Information on controlling persons

Please provide below the required information on controlling persons that are U.S. persons. We are legally bound to report the data of U.S. persons to the United States tax authorities. The Dutch tax authorities will report this data to the United States tax authorities.

Controlling person 1

First and middle name(s) _____

Title _____

Last name _____

Date of birth _____ dd-mm-yyyy

US TIN _____

Residence address Street _____

Number _____ Number addition _____

Zip code _____ City _____

Province/state _____

Country _____

Controlling person 2

First and middle name(s) _____

Title _____

Last name _____

Date of birth _____ dd-mm-yyyy

US TIN _____

Residence address Street _____

Number _____ Number addition _____

Zip code _____ City _____

Province/state _____

Country _____

Controlling person 3

First and middle name(s) _____

Title _____

Last name _____

Date of birth _____ dd-mm-yyyy

US TIN _____

Residence address Street _____

Number _____ Number addition _____

Zip code _____ City _____

Province/state _____

Country _____

Please proceed on the next page

Controlling person 4

First and middle name(s) _____

Title _____

Last name _____

Date of birth _____ dd-mm-yyyy

US TIN _____

Residence address Street _____

Number _____ Number addition _____

Zip code _____ City _____

Province/state _____

Country _____

If the entity has more than four controlling persons, please make a copy of this form and complete the information for the additional controlling persons.

7 Declaration and signature

As a representative authorized to sign on behalf of the entity, I declare that I have examined the information on this form and that to the best of my knowledge and belief it is true, correct and complete.

As a representative authorized to sign on behalf of the entity, I agree that I will submit a new form within 30 days if any certification on this form that may occur in above mentioned information becomes incorrect.

If the representative authorized to sign is jointly authorized, please note that in that case this form has to be signed by at least two of the jointly authorized representatives.

Signatory date _____ dd-mm-yyyy

City _____

Authorized representative 1

First and middle name(s) _____

Title _____

Last name _____

Signature _____

Authorized representative 2

First and middle name(s) _____

Title _____

Last name _____

Signature _____

Please proceed on the next page

Authorized representative 3

First and middle name(s) _____

Title _____

Last name _____

Signature _____

Glossary

Active operating company

An operating company which generates 50% or more of its revenue from active operations (as opposed to investments). In this respect, a financial institution is not an active operating company.

Assets

The total of all possessions of an entity.

Authorized representative

An authorized representative is authorized to sign statements or conclude contracts on behalf of the entity. The authorized representative is determined by the legal form of the entity and through appointment by the entity itself. Is the entity registered with the Chamber of Commerce (CoC). Then the authorized representative will also be registered with the CoC. You will find this on the CoC extract.

Certified deemed-compliant FFI

A certified deemed-compliant FFI is a financial institution which must comply with the FATCA regulations. However, this institution does not have to register with the United States tax authorities (IRS) to receive a GIIN. Instead it certifies to other financial institutions that it is compliant with the requirements of a certified deemed-compliant FFI according to FATCA. This also applies to institutions that have been included as deemed-compliant financial institutions in Annex II of any IGA.

FATCA contains four categories of certified deemed-compliant FFIs:

- 1 Certified deemed-compliant non-registering local bank
- 2 Certified deemed-compliant FFI with only low value accounts
- 3 Certified deemed-compliant sponsored, closely held investment vehicle
- 4 Certified deemed-compliant limited life debt investment entity.

If you are uncertain whether the entity could qualify for a certified deemed-compliant FFI status, please consult a tax adviser.

Controlling person

In the Netherlands, a controlling person is considered an individual who:

- owns an interest of more than 25% of the capital in the entity;
- can exercise more than 25% of the voting power at the shareholders meeting of the entity;
- has direct or indirect control or power of decision in the entity;
- is a beneficiary of 25% or more of the capital of the entity; or
- has particular control over 25% or more of the capital of the entity.

Is the entity a transparent joint venture of individuals?

In this case a controlling person means an individual who:

- upon dissolution of the joint venture is entitled to a share in the assets and liabilities of more than 25%;
- is entitled to a share in the profits of the proprietorship of more than 25%;
- has direct or indirect control or power of decision in the joint venture;
- can exercise more than 25% of the voting power when the following agreements provide for decision-making by majority vote:
 - decision-making that applies when the joint venture agreement is being amended, or
 - decision-making that applies when the joint venture agreement is executed through actions not performed by management.

The above-mentioned description of a controlling person is derived from the definition as laid down in the Wwft ('Wet ter voorkoming van witwassen en financieren van terrorisme'). Please find the complete definition as incorporated in Wwft on wetten.overheid.nl.

EIN (Employer Identification Number)

An EIN is used by the United States tax authorities (IRS) as a tax identification number for employers. This number is also known as 'U.S. federal taxpayer identification number' (U.S. TIN). You can request this number via www.irs.gov (Form SS-4).

Entity

An entity is a legal person or a legal arrangement. Examples of legal persons: a Besloten Vennootschap (BV), a Naamloze Vennootschap (NV). Examples of legal arrangements: a Vennootschap onder Firma (VOF), a Commanditaire Vennootschap (CV). A Trust is also considered to be an entity.

Exempt beneficial owner

An exempt beneficial owner is a financial institution which is exempt from having to report pursuant to FATCA. The following organizations could qualify for the status of exempt beneficial owner:

- Pension funds which are mentioned in the following regulations:
 - Pensioenwet;
 - Wet verplichte deelneming in een bedrijfstakpensioenfonds 2000;
 - Wet verplichte beroepspensioenregeling;
 - Wet op het notarisambt;
 - Wet op het financieel toezicht;
 - Artikel 19a Wet op de loonbelasting 1964; and/or
 - Pensioenwet BES.
- Non-U.S. government bodies and institutions which are wholly owned by a non-U.S. government.
- International organizations or organizations wholly owned by an international organization. And that have an agreement with a non-US government to be domiciled or headquartered in a non-US country.
- Non-U.S. central banks such as the Dutch Central Bank and the European Central Bank.
- Governments of U.S. territories, i.e. Puerto Rico, Guam, American Samoa, Northern Marianas and the United States Virgin Islands.

The examples of exempt beneficial owners provided above are in accordance with the model agreement between the Netherlands and the United States, however this is not an exhaustive list. If you are uncertain whether the entity could qualify for the exempt beneficial owner status, please consult a tax adviser.

Exempt code

An exempt code can be used by the United States tax authorities (IRS) for identification purposes. This code or character indicates that the entity is a non-specified U.S. person. According to the United States tax law, the IRS uses the following codes:

- A An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B The United States or any of its agencies or instrumentalities.
- C A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
- D A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i).
- E A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i).
- F A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
- G A real estate investment trust.
- H A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I A common trust fund as defined in section 584(a).
- J A bank as defined in section 581.
- K A broker.
- L A trust exempt from tax under section 664 or described in section 4947(a)(1).
- M A tax exempt trust under a section 403(b) plan or section 457(g) plan.

If you are uncertain whether an entity has the correct exempt code, please consult a tax adviser.

FATCA

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. persons that have an account or financial assets outside of the United States. The government of the Netherlands has concluded an agreement with the government of the United States with respect to the exchange of information regarding:

- U.S. persons in the Netherlands, and
- Dutch taxpayers in the United States.

Financial institution

(Legal) entities which meet one of the following definitions:

- Custodial institution: an entity that holds, as a substantial portion of its business, financial assets for the account of others (mostly clients).

And of which the gross income during the shortest of the hereafter mentioned periods is at least 20% attributable to holding financial assets and related financial services. The periods are:

- three years prior to the current year;
- the period since the establishment of the entity.
- Depository institution: an entity that accepts deposits in the ordinary course of a banking or similar business. For example, a bank or a financial lease company.
- Investment entity: an entity that conducts as a business one or more of the following activities or operations on behalf of a customer:
 - trading in money market instruments and assets. For example checks, bills, certificates of deposit, derivatives, foreign currency; foreign exchange, interest rate, and index instruments; transferable securities; or commodity futures;
 - individual and collective portfolio management; or
 - otherwise investing, administering, or managing funds, money, or financial assets on behalf of other persons.

Note: In cases where the entity is managed by another entity that conducts business through one or more of the above-mentioned activities or operations, the managed entity is also considered an investment entity.

- An entity that operates as a:
 - private equity fund
 - venture capital fund
 - acquisition fund that is funded with debt
 - any other investment fund that:
- has as its objective entity financing or making acquisitions
- subsequently holds interest in such entities for investment purposes
- Specified insurance company: an entity that conducts an insurance business or that operates as a holding company of a group that includes an insurance company, and that issues, or is obligated to make payments with respect to, insurance products or annuity contracts with a cash value. If the insurance company only issues products with a cash value that are specifically excluded pursuant to the agreement between the United States and the Netherlands, then the insurance company may not qualify as a Financial institution.

If you are uncertain whether the entity is a financial institution, please consult a tax adviser or visit www.irs.gov.

GIIN (Global Intermediary Identification Number)

The GIIN is a global reference number of the United States tax authorities (IRS). The IRS will assign this number to financial institutions and certain other entities for identification purposes. You may request this number via www.irs.gov.

Group

An affiliated group is comprised of all the individual companies that are affiliated with other companies in the same group. Entities are affiliated if:

- 1 one of the entities controls the other entity; or
- 2 the entities are all controlled by the same entity.

In this respect 'control' is defined as:

- an individual or legal entity in the group that has a direct or indirect majority interest in the entity;
- an individual or legal entity in the group that has a direct or indirect majority vote in the entity.

Holding company

A holding company is an entity that functions as a (central) holding- or controlling company for the underlying companies in the group. The holding company controls and manages the shares of the entities in the group.

An entity is not a holding company if it operates as a:

- private equity fund;
- venture capital fund; or
- acquisition fund that is funded with debt and/or
- any other investment fund that:
- has as its objective entity financing or making acquisitions and
- that subsequently holds interests in such entities

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

In the Netherlands the IBAN consists of 18 characters.

Listed on a stock exchange

An entity is considered to be listed on a stock exchange if at least 50% of the securities of the entity are regularly traded on an established securities market.

Established securities market / Recognized stock exchange

An established securities market / recognized stock exchange is a stock exchange which is officially recognized or ratified by a government institution of the country in which the stock exchange is incorporated. The stock exchange should be under the supervision of this governmental body. A stock exchange is considered established if a meaningful quantity of stock is being traded annually.

Regularly traded securities

Securities are considered regularly traded on a stock exchange if there is a continuously meaningful volume of trade in these securities. However, there is an exception to this rule: an interest (share, stock etc) in a financial institution is not considered regularly traded if the holder of the interest (other than a financial institution that acts as an intermediary) is registered in the accounts of this financial institution.

In cases where interests have been registered in the accounts of the financial institution prior to July 1, 2014 the interests will qualify as regularly traded securities.

In cases where interests have been registered in the accounts of a financial institution on or after July 1, 2014, the interest will also be treated as regularly traded securities until December 31, 2015.

Interests that have been registered in the accounts on or after July 1, 2014 will not qualify as regularly traded securities as of January 1, 2016.

Non-participating FFI

The term non-participating FFI means a financial institution other than:

- a financial institution that is participating according to FATCA regulations;
- a certified deemed-compliant FFI, or
- an exempt beneficial owner (exempted organization).

If you are uncertain whether an entity is a non-participating FFI, please consult a tax advisor or visit www.irs.gov.

Non-profit organization

The entity is considered a non-profit organization if the entity is considered a non-profit organization with only a religious, charitable, scientific, artistic, cultural, athletic, or educational purpose,

or

The entity 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 that was established and is operated in its jurisdiction of residence.

Additionally the entity must fulfill the following conditions:

- The entity is exempt from income tax in its jurisdiction of residence;
- The entity has no shareholders or stakeholders who have an ownership, beneficial interest or other interest in the income or assets of the entity;
- The applicable laws of the entity's jurisdiction of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity. An exception is made for income or assets used:
 - for the conduct of the entity's charitable activities,
 - as payment of reasonable compensation for services rendered, or
 - as payment representing the fair market value of property which the entity has purchased.
- The applicable laws of the entity's jurisdiction of residence or the entity's formation documents require that upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization.

In cases where the entity is a 'Algemeen Nut Beogende Instelling' (ANBI) according to the Dutch tax authorities, the entity will be considered a non-profit organization.

If you are uncertain whether the entity is a non-profit organization, please consult a tax adviser.

Non-specified US person

The United States tax authorities (IRS) have excluded certain U.S. persons from the requirement to be reported by financial institutions pursuant to FATCA. An entity will usually know whether it can be excluded according to specific requirements of the IRS and United States tax legislation (U.S. Internal Revenue Code). If you are uncertain whether the entity has this specific status, please visit www.irs.gov for more information or consult a tax adviser.

Operating company

An operating company is a legal body which is part of a group. The operating company is engaged in a business that is different from the business of a financial institution.

Passive income

Passive income is the portion of the gross income that consists of:

- dividends and dividend substitute payments (income equivalent to dividend);
- interest and income equivalent to interest
- rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
- annuities;
- income from swap-contracts;
- rental income of real estate property provided that this income can be obtained by performing little to no activity.

The list above is not exhaustive. A complete overview of passive income can be found on www.irs.gov. If you are uncertain whether income is passive income, please consult a tax adviser.

Qualified intermediary

A Qualified intermediary is an entity that has an QI-agreement with the U.S. tax authorities

Subsidiary

A subsidiary is an entity that is directly or indirectly controlled by the holding company (this also includes subsidiaries of subsidiaries).

Third party

A third party means the following:

- An individual or company which is not part of the affiliated group;

Treasury center

An entity is considered a treasury center if the primary activity of the entity is to enter into hedging and financing transactions.

U.S. person

A U.S. person can be an entity or an individual.

Circumstances where an entity is considered a U.S. person

An entity is a U.S. person if one of the following situations is applicable:

- The activities of the entity are organized in the United States (excluding U.S. territories: Puerto Rico, Guam, American Samoa, Northern Marianas and United States Virgin Islands).
- The entity is incorporated under the laws of the United States or one of its separate states.
- The entity is a trust and meets the following two requirements:
 - A court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and
 - One or more U.S. persons have the authority to control all substantial decisions of the trust.
- The entity is an organization that manages the estate of one or more U.S. persons.

Circumstances where an individual is considered a U.S. person

An individual is a U.S. person if the individual:

- is a resident of the United States (including the following U.S. territories: Puerto Rico, Guam and the United States Virgin Islands).
- is a United States citizen.
- of the individual owns or owned a U.S. green card. Please consult a tax advisor which type of U.S. green card would qualify an individual as a U.S. person. Or go to www.irs.gov for more information.

Other cases where an individual could be considered a U.S. person

An individual or controlling person qualifies as a resident of the U.S. and therefore a U.S. person if the individual has been physically present in the United States for at least 183 days 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 last year; and
- 1/6 of the days in the United States of the year before last year

Circumstances where an individual is considered a United States citizen

An individual is a United States citizen if any of the following situations is applies:

- 1 The individual was born in the United States.
- 2 The individual was born in Puerto Rico.
- 3 The individual was born in Guam.
- 4 The individual was born in the U.S. Virgin Islands.
- 5 The individual has become a naturalized United States citizen.
- 6 The individual has at least one parent who is a United States citizen.

In this case other requirements must also be met, to be considered a United States citizen. Please refer to www.irs.gov for these requirements.

Situations where a person may be liable to tax as a U.S. person

If an individual or entity qualifies as a U.S. Person, the individual or entity 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 be additional circumstances where a person could be liable to or exempt from tax in the United States.

Please note the items listed above should not be considered an exhaustive list. If you are uncertain as to whether an individual or entity qualifies as a U.S. person, please consult a tax advisor or visit www.irs.gov.

U.S. territory NFFE

An entity is considered a U.S. territory NFFE if it is directly or indirectly held by a bona fide resident of a U.S. territory (American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands) and is incorporated under the laws of this territory. A resident is considered a bona fide resident if he or she meets the definition of bona fide resident as provided in the United States tax law (please refer to the Internal Revenue Code on www.irs.gov).

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

The 'Taxpayer Identification Number' (TIN), which is also known as 'U.S. federal taxpayer identification number', is used by the IRS as an identification number for tax administration. This number can be requested via www.irs.gov.

- For residents and citizens of the United States this number is the 'Social Security Number' (SSN). 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.
- For organizations and employers the U.S. TIN is the Employer Identification Number (EIN). This number may be requested via IRS form SS-4 or www.irs.gov.

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

Withholding partnership

A withholding partnership is a partnership that has an agreement with the U.S. tax authorities to withhold tax on certain payments.

Withholding trust

A withholding trust is a trust that has an agreement with the U.S. tax authorities to withhold tax on certain payments.