



## 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](http://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](http://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](http://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](http://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 '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](http://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](http://www.irs.gov)).

More information about identification numbers and the process to request these numbers is available on [www.irs.gov](http://www.irs.gov).