Nordea

Individual tax residency Self-Certification Form

Under the legislations Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA), financial institutions like Nordea are obliged to gather information on where their customers are tax residents. Therefore, Nordea kindly asks you to complete this form regarding tax residence. You will find instructions on page 2. **Part 1, 2 and 3 are all mandatory.**

Part 1: Account holder information

Personal Identification Number/ D-number (11 digits)			
Full name			
Date of birth (dd.mm.yyyy)			
Residence street			
Residence city		Postal code	
Residence country		Phone number	

Part 2: Tax residence

A. Please list **all** your tax residencies. Note, that you are tax resident in at least one country and can be tax resident in multiple countries. You are normally tax resident in the country where you have your current residence.

Country of tax residence	Taxpayer Identification Number(TIN)	No TIN Issued
		☐
		☐
		☐
		☐

B. Select **one** of the options below to confirm or deny that you are tax resident in Norway (see instructions part 2 B)

- ○ I confirm that I am tax resident in Norway and that Norway is included as a tax residence in Part 2 A above
- ○ I confirm that I am not tax resident in Norway

C. Select **one** of the options below to confirm or deny that you are tax resident in the U.S. (see Instructions part 2 C)

- ○ I confirm that I am American citizen and/or tax resident in the U.S. and that the U.S. is filled as a tax residence in Part 2 A above
- ○ I confirm that I am not American citizen and/or tax resident in the U.S.

Part 3: Declaration and signature

I hereby declare that the information is correct and truthful and certify that the information provided on this form is, to the best of my knowledge, accurate and complete. In accordance with local legislation, the information provided in this form may be used for purposes of tax reporting. The Account Holder hereby consents to Nordea disclosing information contained in this self-certification to other companies within the Nordea Group. The Account Holder confirms that a new form will be sent within 30 days if any information in this form becomes incorrect or no longer applies.

Date (dd.mm.yyyy)	Name in capital letters	Signature

Instructions and definitions

Data handling and protection

As a data controller Nordea Bank Abp, filial i Norge processes personal data to deliver the products and services that are agreed between the parties and for other purposes, such as to help you with your request or comply with laws and other regulations. For detailed information on Nordea Bank Abp, filial i Norge processing of personal data, please review Nordea's privacy policy, which is available on Nordea's website or by contacting Nordea Bank Abp, filial i Norge. The privacy policy contains information about the rights in connection with the processing of personal data, such as the access to information, rectification, data portability, etc.

Instructions part 1: Account holder information

All fields in this section must be completed.

Instructions part 2: Tax residency

A. Tax residency

It is possible to simultaneously be a tax resident in several countries depending on each specific country`s laws and regulations. In general, one's tax residency is the country of one's permanent residence or whereabouts. However, each country has its own laws for determining tax residence. Solely due to the fact that you pay tax on your property or withholding tax from yields on securities, you are not considered tax resident in the country. For more information on tax residency in a specific jurisdiction, please visit the Tax Residency in the OECD Automatic Exchange Portal (https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-residency.html#d.en.347760)

B. You are generally considered tax resident in Norway if your:

- accumulative stay in Norway exceed 183 days during any 12-month period, or
- your accumulative stay in Norway exceed 270 days during any 36-month period.

In case of permanent residence abroad, Norwegian tax residency expires the fiscal year it is proved that your accumulative stays in Norway do not exceed 61 days during the respective fiscal year, and that you or your close associates do not retain a residence in Norway at your disposal. The residence does not cease, however, until you or your close associates no longer have housing in Norway. If you have been resident in Norway for 10 or more years before you moved permanently abroad, your tax residency in Norway ceases after the expiry of the third income year after relocation. This is reimbursed for each of the three fiscal years that you have not stayed in Norway for one or more periods exceeding 61 days in the income year, and that you or your close associates do not retain a residence in Norway at your disposal. By close associates is meant spouse, cohabitant or underage children.

C. You are generally considered U.S. tax resident if you:

- are a U.S. citizen including individuals with dual citizenships,
- are a U.S. resident,
- hold a U.S. residence permit or U.S. work permit (Green Card), or
- were born in the U.S.

Taxpayer identification number (TIN)

- In the U.S. your TIN is usually your U.S. Social Security Number. Under certain circumstances, a functional equivalent is issued.
- In Norway your TIN is your Norwegian national identity number or D-number.
- In other countries TINs vary but are often a national identification number or national insurance number.

Further details of jurisdiction-specific TIN formats can be found on OECD Automatic Exchange Portal. (https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-identification-numbers.html)

Legislative background

Common Reporting Standard (CRS) was developed by the OECD and is a global standard for automatic transfer of financial account information to prevent tax evasion. In accordance with CRS, Financial Institutions are required to identify individuals and entities with foreign tax residencies and report this information to the Norwegian tax authorities. This means that if the customer has tax residency in any other country than Norway, Nordea must share the information stated in this form, and then file annual reports regarding the customer's account and products to the Norwegian tax authorities. In turn, the Norwegian tax authorities will transfer the information to the relevant CRS participating jurisdictions. For further information on CRS please access the following website: AEOI Implementation Portal. (https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal.html)

Foreign Account Tax Compliance Act (FATCA) is a tax treaty which Norway and the U.S. have signed. The agreement imposes the following obligations:

- Financial institutions are required to identify financial products held by U.S. persons
- Financial institutions are required to provide the Tax Administration information on the identified financial products and U.S. customers
- The Tax Administration is then required to convey the information to the U.S. tax authorities.

For more information please visit Federal Benefits and Obligations.
(https://travel.state.gov/en/international-travel/living-abroad/federal-benefits-obligations.html)