

## Individual tax residency self-certification form

Tax Regulations based on the Foreign Tax Compliance Act ("FATCA") and the OECD Common Reporting Standard ("CRS") require Danske Bank to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction. In general, you will find that tax residence is the country in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or see the information at the following link: <http://www.oecd.org/tax/automatic-exchange/>.

This form is designed to capture the citizenship and residency for tax purposes of the person entitled to the income and assets associated with an account (the beneficial owner). Should you be completing this form on behalf of the beneficial owner, you should complete the form using information relating to their citizenship and residence for tax purposes rather than your own.

Please complete, where applicable, the relevant sections below in relation to all relevant accounts and provide any additional information as may be required. Please be advised that in certain circumstances we may be required to share this information with relevant tax authorities.

If you are a US citizen or resident of the US for tax purposes under US Internal Revenue Service ("IRS") regulations you should also provide a completed, signed and dated IRS Form W-9.

Do not use this form if you are an entity. Instead, you should complete and provide the appropriate Entity Self-Certification form.

If you have any questions about how to complete this form, please contact your tax advisor.

### Part 1 – Identification of Individual Account Holder

#### A. Name of Account Holder:

Family Name or Surname(s): \_\_\_\_\_

Title: \_\_\_\_\_

First or Given Name: \_\_\_\_\_

Middle Name(s): \_\_\_\_\_

#### B. Current Residence Address:

Line 1 *(e.g. House/Apt/Suite Name, Number, Street, if any)*: \_\_\_\_\_

Line 2 *(e.g. Town/City/Province/County/State)*: \_\_\_\_\_

Country: \_\_\_\_\_

Postal Code/ZIP Code (if any): \_\_\_\_\_

#### C. Mailing Address: *(please only complete if different to the address shown in Section B)*

Line 1 *(e.g. House/Apt/Suite Name, Number, Street)*: \_\_\_\_\_

Line 2 *(e.g. Town/City/Province/County/State)*: \_\_\_\_\_

Country: \_\_\_\_\_

Postal Code/ZIP Code: \_\_\_\_\_

D. Date of Birth(dd/mm/yyyy)

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E. Place of Birth

Town or City of Birth :

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Country of Birth:

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**Part 2 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number**

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country indicated.

*If the Account Holder is tax resident in more than three countries please use a separate sheet*

If a TIN is unavailable please provide the appropriate reason **A, B or C** where indicated below:

**Reason A** - The country where the Account Holder is liable to pay tax does not issue TINs to its residents

**Reason B** - The Account Holder is otherwise unable to obtain a TIN or equivalent number(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

**Reason C** - No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

	Country of tax residence	TIN	If no TIN available enter Reason A, B or C
1			
2			
3			

*Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.*

1	
2	
3	

### Part 3 – Declarations and Signature

1. I acknowledge that the Recipient may provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of the Recipient for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that the Recipient may have in its possession that is relevant to my qualification for any benefits claimed on the basis of this Declaration. I further acknowledge that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which I am a resident for tax purposes.
  
2. I acknowledge that the Recipient may provide, directly or indirectly, a copy of this form and information regarding income paid or credited to or for the benefit of the account(s) set out above to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.
  
3. I certify that I am the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner of an account held at the Recipient financial institution

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Signature: \_\_\_\_\_

Print name: \_\_\_\_\_

Date: \_\_\_\_\_

**Note:** If you are not the Account Holder, please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: \_\_\_\_\_

## **Appendix – Summary Descriptions of Select Defined Terms**

**Note:** These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS”), the associated Commentary to the CRS, and domestic guidance. This can be found on the following link: <http://www.oecd.org/tax/automatic-exchange/>.

If you have any questions then please contact your tax adviser or domestic tax authority.

### ***Account Holder***

The term Account Holder means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances, that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

### ***Entity***

The term Entity means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

### ***Participating Jurisdiction***

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

### ***Reportable Account***

The term Reportable Account means an account held by one or more Reportable Persons.

### ***Reportable Jurisdiction***

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

### ***Reportable Person***

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

### ***TIN (including functional equivalent)***

The term TIN means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found on the following link: <http://www.oecd.org/tax/automatic-exchange/>.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a functional equivalent). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.