

Self-certification form to establish tax status for individuals

Based on the Common Reporting Standard (CRS), local law requires financial institutions such as ING to identify customers' tax residence. CRS also requires financial institutions to report financial accounts to the local tax authority, where the account holder is tax resident in a foreign country that participates in CRS. For further information about CRS, please visit the [CRS Information Portal](#).

ING is requesting you to complete this form and provide your tax residency in order to comply with CRS. We will collect, store and share this information with our global affiliates in line with ING's Data Protection Policy and local data privacy laws. We will use the information to determine if your accounts with ING are reportable under CRS and, if required by local law, we will report those accounts to the local tax authority.

Several terms in this form are **bold**. Please find an explanation of these terms in the glossary. Please return a completed signed copy of the form to us.

1. General information

1a First name and middle name(s)	_____		
Last name	_____		
1b Residence address	Street	_____	
	Number	○○○○○○○○	Addition _____
	Zip/Post code	_____	City _____
	Country	_____	
1c Date of birth	○○ - ○○ - ○○○○	dd-mm-yyyy	
1d Place of birth	City/Town	_____	
	Country	_____	

2. Tax residence and TIN

Please complete the following table indicating:

- I. where the account holder is **tax resident**;
- II. the account holder's Tax Identification Number (**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**;

Reason A The country where the account holder is tax resident does not issue TINs to its residents

Reason B The account holder is otherwise unable to obtain a TIN or equivalent number (please explain below if you have selected this reason)

Reason C Other (please explain below if you have selected this reason)

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

Important: An individual is a tax resident in at least one country and he/she can be tax resident in more than one country.

Please explain in the following boxes why you are unable to obtain a TIN if you selected **reason B** or **C** above:

- _____
- _____
- _____

3. Declaration and signature

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.

I undertake to provide ING with true and accurate information, and to notify ING of any change in circumstances that may cause any information included on this form to become incorrect by providing a true and accurately updated form within **30 days of such change**.

I acknowledge that in certain jurisdictions, applicable laws prescribe that failure to comply with the aforementioned information obligations may result in an enforcement action, taken by a competent public authority. An example hereof is a monetary fine.

Date - - dd-mm-yyyy

City _____

Full name _____

Signature

Glossary

CRS
CRS is the Common Reporting Standard under which countries that have concluded a Competent Authority Agreement agreed to exchange financial account information.

Participating country
A country that has adopted the Common Reporting Standard and that has concluded a Competent Authority Agreement with the country in which the customer holds the account mentioned in part 1 of this form.

Tax resident

The concept of tax residency may differ from jurisdiction to jurisdiction. Common international criteria that may factor into tax residency include:

- Domicile in a jurisdiction;
- Place where you live (i.e. where you have your personal and economic activities or interests).

It should be noted that a temporary stay in a jurisdiction can contribute to tax residency. Further, it is possible that an individual is considered a tax resident in more than one jurisdiction. Government officials, diplomats and military personnel are generally tax resident in their home jurisdiction. The actual determination of tax residency takes place under the local tax regime(s).

You can check the country specific conditions with the local government. ING is not allowed to provide tax advice to determine a customer's tax residence.

You may want to seek independent professional advice if you are not sure about your tax residence. Please refer to the OECD [CRS Information Portal](#) for an overview of rules governing tax residency in CRS **participating countries**

TIN (or functional equivalent)

The 'Taxpayer Identification Number' (TIN) or functional equivalent is an individual's personal identification number for tax administration purposes. Please refer to the [CRS Information Portal](#) for an overview of domestic rules in CRS participating countries governing the issuance, structure, use and validity of TINs of their functional equivalents.