

**SELF-DECLARATION FORM FOR PRIVATE INDIVIDUALS – INTERNATIONAL TAX REPORTING UNDER CRS AND FATCA**

Please read the instructions on the next page before completing this form.
The self-declaration form should be attached to the frame agreement when you register as a member of a cooperative society.

## 1. Information about the account holder

|  |  |  |
| --- | --- | --- |
| Coop membership number(will be filled in by the cooperative society) |  | Norwegian national identity number/D-number |
|  |  |  |  |  |
| Name |  | Date of birth |  |  |
|  |  |  |  |  |
| Address |  | Postcode and place |  | Country |
|  |  |  |  |  |
| Telephone number |  | Email address |  | Nationality |
| +  |  |  |  |  |

## 2. Tax residence

Please list all countries in which you are resident for tax purposes, including Norway. A tax identification number (TIN) must be specified if the country in question issues TIN numbers.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Tax resident in: |  | Tax identification number (TIN) |  | Country does not issue TIN numbers |
|  |  |  |  | [ ]  |
| Tax resident in: |  | Tax identification number (TIN) |  |  |
|  |  |  |  | [ ]  |
| Tax resident in: |  | Tax identification number (TIN) |  |  |
|  |  |  |  | [ ]  |
|  |  |  |  |  |
|  |  |  |  |  |

## 3. Nationality

US citizens are automatically deemed to be resident in the United States for tax purposes unless they relinquish their citizenship.

|  |
| --- |
| [ ]  I hereby confirm that I am a US citizen and that I have specified that I am resident in the United States for tax purposes in section 2 above. |
| [ ]  I hereby confirm that I am not a US citizen. |

## 4. Self-declaration and signature

I hereby confirm that the information given in this self-declaration form is correct and that I will provide Coop Norge SA with all information and documentation required to enable Coop Norge SA to fulfil its obligations under CRS and FATCA. I understand and agree that the provided information may be used for reporting purposes in accordance with the rules in force at any given time.

I undertake to contact Coop Norge SA within 30 days if changes arise in the provided information, to allow Coop Norge SA to update the information provided in the self-declaration form.

I hereby confirm that the information given above is correct.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Date |  | Account holder’s signature |  | Name in block capitals |

**Guidance and definitions**

Under the OECD Common Reporting Standard (CRS) and US FATCA, as well as national legislation, Norwegian financial institutions are required to collect information about the tax status of account holders and report it to the Norwegian tax authorities. The objective is to combat tax evasion in different countries.

If an account holder is resident outside Norway for tax purposes in a country that has signed up to CRS or FATCA, Coop has a legal obligation to transmit the information in the self-declaration form to the Norwegian tax authorities, and to submit an annual report on the account holder’s financial accounts.

Coop is not able to provide tax advice or to determine where an account holder is resident for tax purposes. Such questions must be discussed with a tax adviser or local tax office.

**Information about the processing of personal data**

Information about Coop’s processing of personal data is available at coop.no/personvern.

**Definition**

**Account holder:** Any person who is registered or identified as the owner of or controls a financial account with or other financial products offered by a financial institution.

**CRS:** The Common Reporting Standard (CRS) is a set of rules adopted by the OECD. The CRS requires participating countries that have signed Competent Authority Agreements to exchange information about financial accounts with other participating countries.

**FATCA:** The Foreign Account Tax Compliance Act is US legislation that has the purpose of identifying persons who have tax liability to the United States and hold financial accounts or other financial products offered by financial institutions outside the US.

**Financial account:** A financial account with Coop can either be a member account or a high-interest account (if offered by a member’s cooperative society).

**Tax residence:** A person who lives or has stayed in Norway for more than 183 days during a 12-month period, or more than 270 days during a 36-month period, is deemed to be resident in Norway for tax purposes. A person may be resident in several countries for tax purposes, depending on the laws and rules applicable in those countries.

When is a person resident in another country for tax purposes?

Persons are usually tax resident in the place where they live or stay. However, countries apply their own rules on determining tax residence. Information on the tax residence rules of different countries can be found on the OECD website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>.

Questions regarding the determination of tax residence should be directed to a tax adviser or local tax office.

**Tax Identification Number:** A Tax Identification Numbers (TIN) is a unique combination of letters and/or numbers issued to an individual by a given country. The TIN is used to identify the individual for tax reporting purposes in that country. Some countries do not issue a TIN, but rather use other numbering formats to identify individuals for tax purposes.

**Examples of TINs:**

**DK**: CPR number (private individuals); **SE**: Personal identity number (private individuals); **NO**: National identity number and personal identity number (private individuals) or D-number (temporary); **FI**: Social security number (private individuals); **USA**: Social security number (private individuals).

Further information about the TIN numbers of different countries can be found at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>.

**American nationality/residence**
Persons are generally deemed to be resident in the United States for tax purposes if they live in the United States, are a US citizen (including persons with dual citizenship) or hold a valid residence permit (so-called "US Resident Permit") or work permit (so-called "Green Card").

NB: Persons who were born in the United States automatically hold US citizenship unless they have relinquished it.

Further information about tax liability to the United States can be found here: [www.irs.gov](http://www.irs.gov).