

Bergen, XX.09.2017

## Information about tax residence

Sparebanken Vest is obliged under Norwegian tax legislation to disclose your financial account information to the Norwegian tax authorities. This includes obtaining a self-declaration as evidence of the account holder's domicile status and the tax residence of any beneficial owners. This information will be passed on to the Norwegian tax authorities, which in turn share it with the tax authorities in countries with which Norway has an agreement to exchange tax information pursuant to FATCA (Foreign Account Tax Compliance Act) and CRS (Common Reporting Standard).

Our records indicate that we have yet to receive your self-declaration. We kindly ask you to complete, date and sign the attached self-evaluation form and return it to us by **8 December 2017**.

### The form must be completed in full.

Correspondence address:  
Sparebanken Vest  
Postboks 7999  
5020 Bergen  
Norway

Attn: Fag og Støtte/ CRS og FATCA

If you are completing the self-declaration on behalf of a minor or someone who is under guardianship, you must state your role in the "Role" box (e.g. the guardian of a minor).

If you fail to submit a self-declaration or your self-declaration is incomplete, we will be forced to close your account.

If you wish to provide supplementary information, please do so in a separate attachment and not on the self-declaration form itself.

Please note that "domicile" is not necessarily the same as the country in which the account holder is liable to pay tax.

For more information about FATCA and CRS, visit [www.skatteetaten.no](http://www.skatteetaten.no).

Do not hesitate to call us on +47 915 05555 or email us on [sparebanken.vest@spv.no](mailto:sparebanken.vest@spv.no) if you have questions about how to complete the self-declaration form.

Kind regards

Sparebanken Vest  
Fag og Støtte

## SELF-CERTIFICATION FORM FOR INDIVIDUAL CUSTOMERS

Instructions on how to complete the self-certification form can be found overleaf.

PERSONAL DETAILS	
Name and address	Norwegian ID number (fødselsnummer)

1. NATIONALITY - PLACE OF BIRTH - DATE OF BIRTH			
Nationality			
Place of birth			
Date of birth			
2. TAX RESIDENCES OUTSIDE NORWAY (State all countries where the account holder is tax resident.)			
If you are tax resident in more than 3 countries, please attach a separate declaration.			
	Country	Tax identification number (TIN/ equivalent) in country	
1			<input type="checkbox"/> Country does not issue TIN/equivalent
2			<input type="checkbox"/> Country does not issue TIN/equivalent
3			<input type="checkbox"/> Country does not issue TIN/equivalent
3. FATCA STATUS			
State if you are a US citizen and/or are tax resident in the United States. Select either A or B			
<input type="checkbox"/> A) I am a US Citizen and/or tax resident in the United States, and I have entered the United States as one of my tax residences above.			
<input type="checkbox"/> B) I am not a US Citizen or tax resident in the United States.			

4. SIGNATURE	
I confirm that I am the account holder (or have power of attorney to sign on behalf of the account holder) of all of the accounts covered by this declaration. I declare that all of the information provided in this self-certification form is correct and complete. I undertake to inform the bank within 30 days if the information in the self-certification form ceases to be correct, and I understand that I may be required to complete a new self-certification form if my circumstances change.	
Place and date:	Signature:

If you are not the account holder, please state in what capacity you are signing this form. If you are signing this form on behalf of someone else, please enclose a certified copy of your power of attorney.
Capacity:

## INSTRUCTIONS

Under Norwegian tax law, Sparebanken Vest is obliged to report information about your customer relationship with the bank to the Norwegian tax authorities. Its duties under tax law include obtaining a self-certification from the account holder (the person who owns and controls the account) to document where the account holder is resident for tax purposes. The information provided in the self-certification form will be used for the bank's reporting to the Norwegian tax authorities, who will in turn pass on the information under FATCA (the Foreign Account Tax Compliance Act) and CRS (the Common Reporting Standard). If a self-certification form is not submitted or is incomplete, we will not be able to establish a customer relationship/open an account. If it subsequently turns out that incorrect or insufficient information has been provided, the customer relationship will be terminated/account will be closed unless a valid self-certification form is immediately submitted. For more information about FATCA and CRS, please see [www.skatteetaten.no](http://www.skatteetaten.no)

Sparebanken Vest is not in a position to provide tax advice. If you have any questions about how tax residency is determined, contact a tax adviser or a local tax office in the relevant country.

US citizenship/residency	A person is considered tax resident in the United States if that person is a US citizen (even if he or she has dual citizenship), or if he or she for example lives in the United States, owns real property in the United States or has a valid work permit in the United States. People born in the United States are normally US citizens. Living in the United States may also make you taxable there. To find out whether you may have to pay tax in the United States, please visit <a href="http://www.irs.gov">www.irs.gov</a> .
CRS	A set of rules established by the OECD, which involves participating countries exchanging information about financial accounts between their countries.
FATCA	US legislation designed to identify people who are taxable in the United States and who have financial accounts or other financial products with financial institutions outside the United States.
Financial account	Depository accounts, custodial accounts (financial instruments/products), units in collective investment funds and other investment vehicles, annuity contracts and cash value insurance contracts.
Account holder	The person who owns or controls a financial account or a financial product.
Tax residency	Each country has its own rules on how tax residency is determined. Information about the rules in the various countries can be found on the OECD's website <a href="http://www.oecd.org/tax/automaticexchange/crs-implementation-and-assistance/tax-identification-numbers">http://www.oecd.org/tax/automaticexchange/crs-implementation-and-assistance/tax-identification-numbers</a> . Normally you are tax resident in the country where you live or are staying. People who stay in Norway for more than 183 days in a twelve-month period or more than 270 days in a thirty-six-month period are considered tax resident in Norway.
Tax Identification Number (TIN)	A Tax Identification Number (TIN) is the taxpayer's identification number. Some countries do not issue identification number and instead use other numbers to identify people for tax purposes. Information about Tax Identification Numbers can be found on the OESD's website <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identificationnumbers">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identificationnumbers</a> .