

Glossary

BSN

The BSN (burgerservicenummer) is the Netherlands [TIN](#).

Certificate of Loss of Nationality of the United States

A Certificate of Loss of Nationality of the United States is considered proof that United States citizenship has been terminated. A United States citizen can file a request for this certificate with the United States government. Upon receipt of this certificate the person will no longer be considered a United States citizen. There are several other written certificates of termination required as part of the process to renounce citizenship. For more information please visit www.travel.state.org and search for 'Loss of citizenship and nationality'.

CRS

CRS is the Common Reporting Standard under which member states of the European Union and countries that have concluded Competent Authority Agreements exchange financial account information.

FATCA

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying [U.S. persons](#) that hold accounts or financial assets outside of the United States. The government of the Netherlands has concluded an agreement with the government of the United States with respect to the exchange of information regarding:

- U.S. persons holding financial accounts in the Netherlands, and
- Netherlands residents holding financial accounts in the United States.

IGA

An IGA is an intergovernmental agreement with the United States to facilitate compliance with the [FATCA](#) rules.

Participating country

A member state of the European Union or a country that has adopted the Common Reporting Standard and that has concluded a (multiple) Competent Authority Agreement with the country in which the entity holds the account mentioned in part 1 of this form. For a list of participating countries we refer to www.belastingdienst.nl and search for 'CRS'.

Passport / Identification card

This document certifies the identity of an individual. This document must be issued by a recognised government institution. In order to establish the residence and nationality of the individual, a valid copy of one of the documents below should be attached to this form:

- (Netherlands or other country) passport;
- Netherlands driver's licence;
- Identification card issued by a member state of the European Union.

A foreign driver's licence is not a permitted form of identity certificate for this form.

Tax resident

According to Netherlands law you are tax resident in the Netherlands if your permanent residence or whereabouts is in the Netherlands.

The main facts and circumstances that determine your tax residence are:

- you spend most of your time at a Netherlands address;
- your partner and/or family lives in the Netherlands;
- you work in the Netherlands;
- you have insurance in the Netherlands;
- your (family) physician is resident in the Netherlands;
- you are a member of one or more clubs / societies in the Netherlands;
- your kids receive an education in the Netherlands.

When are you tax resident in another country?

In general, your tax residence is the same as your permanent residence or whereabouts. However, each country has its own set of rules for determining tax residence. You can check this with the local government or by visiting the website www.oecd.org and search for 'tax residency rules'.

Please consult a tax advisor if you are not sure about your tax residence.

TIN

The 'Taxpayer Identification Number' (TIN) is your personal identification number for tax administration purposes. You can check this with the local government. You can also visit the website www.oecd.org and search for 'Taxpayer Identification Number'. More information about the U.S. TIN and the process to request these numbers is available on www.irs.gov or nl.usembassy.gov, search for 'social security'.

U.S. person

You are a U.S. person if you are a [U.S. citizen](#) or [U.S. resident alien](#), as defined below.

U.S. citizen

You are a U.S. citizen if:

- you were born in the United States;
- you were born in the Commonwealth of Puerto Rico, Guam, or the U.S. Virgin Islands;
- you were born in the Commonwealth of the Northern Mariana Islands after November 3, 1986;
- you are a naturalized U.S. citizen; or
- at least one of your parents is a U.S. citizen. In this case other requirements must be met to be considered a U.S. citizen. Please visit www.irs.gov for these requirements.

U.S. resident alien

You are a U.S. resident alien if you:

- possess or have possessed a U.S. Green Card. Please consult your tax advisor to determine which type of U.S. Green Card may qualify you as a U.S. person. Please visit www.irs.gov for more information about U.S. Green Cards.
- meet the [substantial presence test](#), as defined below.

Substantial presence test

To meet the substantial presence test, you must have been physically present in the United States on at least:

- 31 days during the current year, and
- 183 days during the 3 year period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count:
 - all of the days you were present in the current year, and
 - one-third of the days you were present in the first year before the current year, and
 - one-sixth of the days you were present in the second year before the current year.

When are you subject to U.S. tax?

In general you are subject to U.S. tax if you are a U.S. person. However, there may be exemptions. For example, a student visa or diplomatic status could provide an exemption for certain tax liabilities. There can be additional circumstances where a person can be subject to or exempt from U.S. tax. Please note that the items mentioned above should not be considered an exhaustive list. Please consult your tax advisor or visit www.irs.gov for more information.