

W-8BEN-E-skjema for bekreftelse av utenlandsk status for berettiget eier for kildeskatt og rapportering av skatt i USA (enheter) [fortsettelse]

Part II	Disregarded entity or Branch receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)
11	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment ☐ Branch treated as nonparticipating FFI. ☐ Reporting Model 1 FFI. ☐ U.S. Branch. ☐ Participating FFI. ☐ Reporting Model 2 FFI.
12	Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). _____ City or town, state or province. Include postal code where appropriate. _____ Country
13	GIIN (if any) _____

Part III	Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)
14	I certify that (check all that apply): a ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. b ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions): ☐ Government ☐ Tax-exempt pension trust or pension fund ☐ Other tax-exempt organization ☐ Publicly traded corporation ☐ Subsidiary of a publicly traded corporation ☐ Company that meets the ownership and base erosion test ☐ Company that meets the derivative benefits test ☐ Company with an item of income that meets active trade or business test ☐ Favorable discretionary determination by the U.S. competent authority received ☐ No LOB article in treaty ☐ Other (specify Article and paragraph): _____ c ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
15	Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____ _____ _____

Part IV Sponsoring FFI	
16	Name of sponsoring entity: _____
17	Check whichever box applies. ☐ I certify that the entity identified in Part I: • Is an investment entity; • Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and • Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity. ☐ I certify that the entity identified in Part I: • Is a controlled foreign corporation as defined in section 957(a); • Is not a QI, WP, or WT; • Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and • Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part XXX Certification								
Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that: • The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y; • The entity identified on line 1 of this form is not a U.S. person; • This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and • For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner. I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect. ☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form. <table border="0"><tr><td>Sign Here</td><td>2</td><td>3</td></tr><tr><td>Signature of individual authorized to sign for beneficial owner</td><td>Print Name</td><td>Date (MM-DD-YYYY)</td></tr></table>			Sign Here	2	3	Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)
Sign Here	2	3						
Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)						

C. «PART II Disregarded Entity or Branch Receiving Payment» (utelukket enhet eller gren som mottar betaling)
Fyll bare ut denne delen dersom du er en utelukket enhet med et eget globalt identifikasjonsnummer (GIIN) og mottar betalinger som kan være underlagt kildeskatt, eller hvis du er en filial som driver innenfor en jurisdiksjon som ikke er lik bostedslandet oppgitt på linje 2.

D. «PART III Claim of Tax Treaty Benefits» (krav på skatteavtalefordeler)
Merk: Du må oppgi amerikansk eller ikke-amerikansk TIN for å gjøre krav på skatteavtalefordeler.

«Part III» må fylles ut dersom enheten hevder å være kvalifisert for fordeler i henhold til gyldige skatteavtaler og søker reduksjon eller unntak fra kildeskatt på betalinger som enheten mottar.

Linje 14: «Claim of Tax Treaty Benefits» (krav på skatteavtalefordeler)

a: Navnet på landet der enheten er skattepliktig.

b. Du må merke av i den første boksen (boksen som står rett etter «b» og før teksten) dersom du gjør krav på skatteavtalefordeler for utstedte betalinger.

Hvis skatteavtalefordelen det gjøres krav på, er underlagt begrensninger av fordeler, må du krysse av i riktig boks.

Linje 15: Hvis det gjøres krav på en skatteavtalefordel, må du fylle ut ytterligere tre linjer:

- Artikel- og paragrafnummeret til den gjeldende skatteavtalen mellom USA og landet som er angitt på linje 14a der fordelene kreves
- Den reduserte satsen for kildeskatten i henhold til avtalen
- Typen inntekt som forventes

Merk: Dersom skatteavtalen inneholder ytterligere vilkår som også må oppfylles for å kunne kreve redusert kildeskattsats, må enheten oppgi hvordan disse ytterligere kravene har blitt oppfylt på de dedikerte linjene.

E. «PART IV» til «XXVIII»

Du skal bare fylle ut én av delene fra «Part IV» til «Part XXVIII» som bekrefter Kapittel 4-statusen din (se «Part I», linje 5). Du er ikke pålagt å fylle ut sertifiseringen av Kapittel 4-statusen dersom du ikke er betalingsmottakeren for den utbetalte kildeskatten, eller dersom du ikke eier en konto hos en utenlandsk finansinstitusjon som ber om dette skjemaet.

F. «PART XXX Certification» (sertifisering)

1. Signer over linjen.
2. Skriv navnet ditt i store bokstaver over linjen.
3. Dater skjemaet i formatet MM/DD/ÅÅÅÅ.
4. Hvis du signerer på vegne av personen som står oppgitt på linje 1, merker du av i boksen som bekrefter din kapasitet til å gjøre dette.

Vær oppmerksom på at denne veiledningen kun er en oppsummering av enkelte deler av instruksjonene for skjemaet, og den erstatter ikke en gjennomgang av den fullstendige veiledningen for skjemaet. Be en skatterådgiver om hjelp med riktig utfylling av skjemaet.