

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

Dersom noen av de påkrevde feltene ikke er korrekt fylt ut, anses W-8BEN-E-skjemaet som ugyldig, og det vil ikke tre i kraft.

W-8BEN-E-skjemaet må fylles ut på engelsk.

Form

W-8BEN-E

(Rev. October 2021)

Department of the Treasury

Internal Revenue Service

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.

► Go to www.irs.gov/FormW8BENE for instructions and the latest information.

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:

Part I

Identification of Beneficial Owner

1

Name of organization that is the beneficial owner

2

Country of incorporation or organization

3

Name of disregarded entity receiving the payment (if applicable, see instructions)

4

Chapter 3 Status (entity type) (Must check one box only):

☐ Simple trust

☐ Central Bank of Issue

☐ Grantor trust

☐ Tax-exempt organization

☐ Private foundation

☐ Disregarded entity

☐ Corporation

☐ Complex trust

☐ Estate

☐ International organization

☐ Partnership

☐ Foreign Government - Controlled Entity

☐ Foreign Government - Integral Part

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III.

☐ Yes

☐ No

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Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).

☐ Participating FFI.

☐ Reporting Model 1 FFI.

☐ Reporting Model 2 FFI.

☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.

☐ Sponsored FFI. Complete Part IV.

☐ Certified deemed-compliant nonregistering local bank. Complete Part V.

☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.

☐ Owner-documented FFI. Complete Part X.

☐ Restricted distributor. Complete Part XI.

☐ Nonreporting IGA FFI. Complete Part XII.

☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

☐ International organization. Complete Part XIV.

☐ Exempt retirement plans. Complete Part XV.

☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.

☐ Territory financial institution. Complete Part XVII.

☐ Excepted nonfinancial group entity. Complete Part XVIII.

☐ Excepted nonfinancial start-up company. Complete Part XIX.

☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

☐ 501(c) organization. Complete Part XXI.

☐ Nonprofit organization. Complete Part XXII.

☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.

☐ Excepted territory NFFE. Complete Part XXIV.

☐ Active NFFE. Complete Part XXV.

☐ Passive NFFE. Complete Part XXVI.

☐ Excepted inter-affiliate FFI. Complete Part XXVII.

☐ Direct reporting NFFE.

☐ Sponsored direct reporting NFFE. Complete Part XXVIII.

☐ Account that is not a financial account.

6

Permanent residence address (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

7

Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

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Part I

Identification of Beneficial Owner (continued)

8

U.S. taxpayer identification number (TIN), if required

9a

GIIN

b

Foreign TIN

c

Check if FTIN not legally required ► ☐

10

Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

A. Les denne teksten og de medfølgende instruksjonene for å sørge for at du fyller ut skjemaet riktig.

B. «PART I Identification of Beneficial Owner» (identifisering av berettiget eier).

Linje 1: Navnet til organisasjonen din.

Linje 2: Landet der organisasjonen din ble lovlig innlemmet/opprettet.

Linje 3: I henhold til amerikanske skatteformål kan enkelte forretningsenheter anses som utelukket og separert fra eieren sin. Generelt sett skal en utelukket enhet ikke sende inn W-8BEN-E-skjemaet til en kildeskattagent på vegne av seg selv. I stedet skal eieren av en slik enhet oppgi riktig dokumentasjon, og navnet på den utelukkede enheten som mottar betalingen skal oppgis på linje 3.

Linje 4: Organisasjonsstatus (Kapittel 3): velg den aktuelle enhetsstatusen, f.eks. selskap («corporation»), partnerskap («partnership») osv.

Linje 5: Organisasjonsstatus (Kapittel 4): velg gjeldende status i henhold til FATCA.

Linje 6: Permanent, fysisk adresse i landet der organisasjonen din er skattepliktig. Du kan ikke bruke adressen til en postboks eller en c/o-adresse.

Linje 7: Postadressen er annerledes enn den på linje 6.

Linje 8: Amerikansk skatteidentifikasjonsnummer (TIN), hvis enheten har et. Hvis du ikke har amerikansk TIN, kan du la linje 8 stå tom. I dette tilfellet må du oppgi det ikke-amerikanske skatteidentifikasjonsnummeret ditt på Linje 9b.

Linje 9a: Det globale identifikasjonsnummeret ditt (GIIN), hvis du har et.

Linje 9b: Det ikke-amerikanske skatteidentifikasjonsnummeret i opprettelseslandet eller organisasjonslandet.

Linje 9c: Du trenger ikke oppgi ikke-amerikansk TIN på linje 9b dersom du oppfyller kravene for å merke av i boksen på linje 9c, og du merker av i boksen på linje 9c.

Linje 10: La stå tom.

B