

W-8BEN-E – Eyðublað um að raunverulegur eigandi sé erlendur aðili (þ.e. ekki bandarískur aðili) hvað varðar staðgreiðslu og skattskyldu í Bandaríkjunum (lögaðilar)

Eyðublað W-8BEN-E

Eyðublað W-8BEN-E skal vera villulaust og má ekki innihalda leiðréttingar.

- Byrjaðu aftur á nýju eyðublaði ef þú gerir mistök.
- Ekki nota leiðréttingapenna/-vökva eða önnur efni til að laga villur.

Öll W-eyðublað skal fylla út á ensku.

A. Lestu þennan hluta og leiðbeiningarnar sem vísað er í til að tryggja að þú sért að fylla út rétt W-eyðublað.

B. I. HLUÐI – Upplýsingar um raunverulegan eiganda (bls. 1 á eyðublaði)

1. Fullt nafn lögaðila sem er raunverulegur eigandi.
2. Skráningarland lögaðila eða félags.
3. Heiti **disregarded entity** sem er viðtakandi greiðslu (ef við á).
4. Staða lögaðila samkvæmt ákvæðum 3. kafla (*Hakið eingöngu í einn reit*).
5. Staða lögaðila samkvæmt ákvæðum 4. kafla (*FATCA*) (*Hakið eingöngu í einn reit*).
6. Heimilisfang fastrar búsetu.
Ritið götuheiti og húsnúmer í fyrstu línuna, bæjar-/borgarheiti, fylki eða hérað og pósthöfn í aðra línu, og land í „Country“-reitinn.

HÉR SKAL EKKI RITA:

Pósthólf eða „beinist til“ heimilisfang.
Nafn þriðja aðila.
Heimilisfang fjármálastofnunar.
Bandarískt heimilisfang.

7. Pósthöfn, þar með talið land í „Country“-reitinn.
 - Gefið einungis upp pósthöfn ef það er annað en heimilisfang fastrar búsetu.
Ath: Ef bandarískt pósthöfn er gefið upp er krafist skriflegrar útskýringar/rökstuðnings. Ef land er annað en landið í heimilisfangi fastrar búsetu er krafist skriflegrar útskýringar/rökstuðnings.
8. Bandarískt skattnúmer (e. *tax identification number, TIN*).
 - Ef þarf skal rita atvinnurekandanúmer (e. *employer identification number, EIN*) ef lögaðili hefur slíkt númer.
- 9a. Ritið GIIN-númer (e. *Global Intermediary Identification Number*).
- 9b. Ritið erlent skattnúmer (*erlent TIN*) (ef við á, t.d. *islensk kennitala*).
 - Ef aðilinn er ekki með gilt GIIN-númer en ætlar að sækja um eða hefur nú þegar sótt um GIIN, skaltu rita „Applied For“ í GIIN-reitinn.
 - Þú hefur 60 daga til að skila inn GIIN-númeri.
10. Þessi lína skal í flestum tilvikum vera auð.

Ath: Leiðbeiningar með W-8BEN-E frá IRS innihalda frekari upplýsingar um hver telst raunverulegur eigandi.

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: <ul style="list-style-type: none">• U.S. entity or U.S. citizen or resident• A foreign individual• 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)• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)• 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)• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)		Instead use Form: <ul style="list-style-type: none">• W-9• W-8BEN (Individual) or Form 8233• W-8ECI• W-8IMY• W-8ECP or W-8EXP• W-8IMY		
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): <input type="checkbox"/> Simple trust <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Private foundation <input type="checkbox"/> Estate <input type="checkbox"/> Foreign Government - Controlled Entity <input type="checkbox"/> Grantor trust <input type="checkbox"/> Disregarded entity <input type="checkbox"/> International organization <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> No				
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) D <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.				
<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> 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 Form W-8BEN-E (Rev. 10-2021)				

*Landsbankinn getur ekki veitt skattaráðgjöf og er viðskiptavinum bent á að leita sér ráðgjafar hjá óháðum skattaráðgjafa.

DAEMI

C. III. HLUTI – Tilvísun í tvísköttunarsamning (ef við á)

Þessi hluti er eingöngu ætlaður aðilum sem eru búsettir í landi með gildan tvísköttunarsamning við Bandaríkin (s.s. Ísland) og sem geta vísað í réttindi skv. ákvæðum slíks samnings, þ.e. ef viðkomandi aflar stöðugra eða ákvarðanlegra, árlegra eða reglubundinna tekna (e. *FDAP*), t.d. arðgreiðslna, og slík greiðsla er upprunnin innan Bandaríkjanna.

14a. Hakið í reitinn og ritið búsetuland.

14b. EÐA 14c. Hakið í viðeigandi reit.

- Ákvæði um takmörkun réttinda (e. *LoB*) hakið í reitinn við réttindi tvísköttunarsamnings sem aðilinn telur eiga við.

15. Sérstök kjör og skilyrði (einungis ef við á – sjá leiðbeiningar IRS).

Ath: Öllum spurningum um réttindi vegna tvísköttunarsamnings skal beina til óháðs skattaráðgjafa.

D. IV. til XXVIII. HLUTI

Aðrir hlutar eyðublaðsins (*IV til XXVIII*) fjalla um ákveðin réttindi sem tengjast stöðu skv. 4. kafla („*FATCA status*“), sbr. sem hakað var við í I. hluta, 5. tl. Í þessum hluta eyðublaðsins þarf einungis að fylla út þá hluta sem eiga við um stöðu aðilans skv. 4. kafla („*FATCA status*“).

E. XXX. HLUTI – Yfirlýsing og undirritun (bls. 8 á eyðublaði)

Sá sem undirritar skjalið verður að vera prókúruhafi lögaðilans sem getið er í 1. tl.

1. Vinsamlegast undirritið skjalið.
2. Rita skal nafnið með hástöfum á línuna við hlið undirritunarinnar.
3. Dagsetjið eyðublaðið á forminu MM/DD/ÁÁÁÁ.

Ath: Umboðsaðili (e. *power of attorney*) skal ekki notast við W-8BEN-E, líkt og fram kemur undir hluta A.

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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> 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 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:

- E**
- 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.

Sign Here **1** _____ **2** _____ **3** _____
Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

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