

W-8BEN – Vottorð um að raunverulegur eigandi sé erlendur aðila hvað varðar staðgreiðslu og skattskil í Bandaríkjunum (einstaklingar)

Öll W-eyðublöð skal fylla út á ensku

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

I. HLU TI – Upplýsingar um raunverulegan eiganda - B

- Fullt nafn (eiginnaframt og eftirnafn).
- Ríkisfang (land).
- Ritið götuheiti og húsnúmer í efri línuna, bæjar-/borgarheiti, fylki eða hérað og pósthafn í neðri línuna.

HÉR SKAL EKKI RITA:

- Pósthólf eða "beinist til" heimilisfang
- Nafn þriðja aðila
- Heimilisfang fjármálastofnunar
- Bandarískt heimilisfang

- Gefið einungis upp pósthafn ef það er annað en heimilisfang fastrar búsetu.

Ath: Ef gefið er upp bandarískt pósthafn er skriflegra útskýringa/rökstuðnings krafist. Ef gefið er upp pósthafn í öðru landi en heimilisfang fastrar búsetu er skriflegar útskýringar/rökstuðnings krafist.

- Bandarískt skattkennitala (e. TIN). Bandarískt skattnúmer er annað hvort bandarísk kennitala (e. SSN) eða persónulegt skattnúmer (e. ITIN).
- Hér skal rita skattkennitölu búsetulands ef búsetulandið er ekki Bandaríkin. Á Íslandi er það íslensk kennitala.
- EKKI GEFA UPP REIKNINGSNÚMÉR þar sem slíkt skilyrði er eyðublaðið við hina uppgefnu reikninga og gæti orðið til þess að þú þyrftir að skila inn öðru eyðublaði fyrir aðra reikninga.
- Hafir þú ekki skattkennitölu skal rita hér fæðingardag og ár á forminu MM/DD/ÁÁÁÁ.

Ath: Vinsamlegast lesið leiðbeiningar W-8BEN til að fá frekari upplýsingar um hver telst raunverulegur eigandi.

II. HLU TI – Tilvísun í tvísköttunarsamning - C

- Þessi hluti er ætlaður einstaklingum sem eru búsettir í landi með gildan tvísköttunarsamning (s.s. Ísland) og geta vísað í réttindi skv. ákvæðum slíks samnings. Þetta á við ef viðkomandi aflar stöðugra eða ákvarðanlegra, árlegra eða reglubundinna tekna (e. FDAP), t.d. arðgreiðslna eða vaxta, og slík greiðsla á uppruna sinn að rekja til Bandaríkjanna. Undir 9.tl skal rita búsetuland.
- Hér er reitur sem fylla skal út ef sérstakar aðstæður eru fyrir hendi, s.s. ef tekjur tengjast hugverkaréttindum, undanþágum fyrir námsfólk, kennara og prófessora eða annars konar sérstakar aðstæður eru fyrir hendi.

III. HLU TI – Yfirlýsing og undirritun - D

Undirritið eyðublaðið og ritið nafnið með prentstöfum á línuna fyrir neðan undirskriftina.

Dagsetjið eyðublaðið á forminu MM/DD/ÁÁÁÁ

Undirritir þú fyrir hönd einstaklingsins sem nefndur er í 1. tl., þarf að gera grein fyrir umboði þar að lútandi.

Ath:

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

Form W-8BEN		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		OMB No. 1545-1621
Department of the Treasury Internal Revenue Service		For use by individuals. Entities must use Form W-8BEN-E. Go to www.irs.gov/FormW8BEN for instructions and the latest information. Give this form to the withholding agent or payer. Do not send to the IRS.		
Do NOT use this form if:		Instead, use Form:		
• You are NOT an individual		W-8BEN-E		
• You are a U.S. citizen or other U.S. person, including a resident alien individual		W-9		
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)		W-8ECI		
• You are a beneficial owner who is receiving compensation for personal services performed in the United States		8233 or W-4		
• You are a person acting as an intermediary		W-8IMY		
Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.				
Part I Identification of Beneficial Owner (see instructions)				
1 Name of individual who is the beneficial owner		2 Country of citizenship		
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.				
City or town, state or province. Include postal code where appropriate.		Country		
4 Mailing address (if different from above)				
City or town, state or province. Include postal code where appropriate.		Country		
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)				
6a Foreign tax identifying number (see instructions)		6b Check if FTIN not legally required <input type="checkbox"/>		
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)		
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)				
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.				
10 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 9 above to claim a _____ % rate of withholding on (specify type of income): _____				
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____				
Part III 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:				
• I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;				
• The person named 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 applicable 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);				
• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.				
Sign Here		<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.		
1 _____		2 _____		
Signature of beneficial owner (or individual authorized to sign for beneficial owner)		Date (MM-DD-YYYY)		
_____		_____		
Print name of signer				
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 10-2021)				

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