
Informationsblatt zum US-Steuerformular W-8BEN

.comdirect

> US-Quellensteuer auf Erträge aus US-amerikanischen Wertpapieren und Fonds

Sehr geehrte Kundin, sehr geehrter Kunde,

die USA erheben grundsätzlich auf an sog. „Non resident aliens“ (in den USA nur beschränkt steuerpflichtige Ausländer) gezahlte US-Wertpapiererträge eine US-Quellensteuer in Höhe von 30% (z. B. auf US-Zinsen, US-Dividenden, US-Fondserträge, evtl. Emissionsdisagio).

Eine gänzliche oder teilweise Befreiung von der US-Quellensteuer ist ggf. aufgrund eines zwischen dem Wohnsitz- bzw. Sitzland des Kunden und den USA abgeschlossenen Doppelbesteuerungsabkommens sowie aufgrund von US-Steuerbefreiungen (z. B. portfolio interest exemption) grundsätzlich möglich.

Im Rahmen des Entlastungsverfahrens für die US-Quellensteuer gibt es die Möglichkeit, Ihnen diese für Sie geltende US-Quellensteuerbefreiung automatisch zukommen zu lassen. Für die Inanspruchnahme der Steuerermäßigung wird der Nachweis Ihrer (steuerlichen) Ansässigkeit in bestimmter Form vorausgesetzt.

Sollten Sie also beabsichtigen, US-Wertpapiere (auch z. B. Fonds von US-Emittenten) zu erwerben und die Vorteile des Entlastungsverfahrens nutzen zu wollen, dann senden Sie uns bitte das beigefügte englischsprachige US-Steuerformular W-8BEN vollständig ausgefüllt und von Ihnen unterzeichnet an folgende Adresse zurück:

comdirect bank AG
25449 Quickborn

Mit dem Formular W-8BEN bestätigen Sie, dass Sie Endbegünstigter der Erträge und berechtigt sind, die Vorteile des im Formular W-8BEN in Part II, Ziffer 9 a angegebenen Doppelbesteuerungsabkommens in Anspruch zu nehmen. Bitte beachten Sie, dass beim JuniorDepot der Minderjährige der wirtschaftlich Berechtigte ist (siehe dazu in der beiliegenden Ausfüllhilfe auch unsere Hinweise unter „Part IV Certification“). Wir werden das Formular W-8BEN ausschließlich für interne Prüfungszwecke aufbewahren. Ihre persönlichen Daten bzw. Informationen über Ihre US-Erträge werden nicht an die US-Steuerbehörden übermittelt.

Für Rückfragen stehen wir Ihnen selbstverständlich gern zur Verfügung.

Telefon für Kunden: 04106 - 708 25 00
Telefon für Interessenten: 04106 - 70 88

Musterformular

Form W-8BEN
 Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
 ▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1021
 Do not use this form for:
 • A U.S. citizen or other U.S. person, including a resident alien individual.
 • A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States.
 • A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions).
 • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization claiming the applicability of sections 115(i), 501(c), 692, 695, or 1443(b) (see instructions).
 • A person acting as an intermediary.
 • A person acting as a foreign person exempt from backup withholding.
 Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.
 Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner
MAX. MUSTERMANN 2 Country of incorporation or organization
 3 Type of beneficial owner: Individual Corporation Disregarded entity Partnership Simple trust
 Grantor trust Complex trust Estate Government International organization
 Central bank of issue Tax-exempt organization Private foundation
 4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
MUSTERSTRASSE 123 Country (do not abbreviate)
12345 MUSTERHAUSEN **GERMANY**
 5 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate.
 Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions) 7 Foreign tax identifying number, if any (optional)
 8 Reference number(s) (see instructions) SSN or ITIN EIN EIN
1234567

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):
 a The beneficial owner is a resident of **GERMANY** within the meaning of the income tax treaty between the United States and that country.
 b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
 c The beneficial owner is not an individual, 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 (see instructions).
 d The beneficial owner is not an individual, is claiming treaty benefits for 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).
 e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
 • The beneficial owner is not a U.S. person.
 • I am not subject to tax under an income tax treaty, 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.

Sign Here **9** **MAX. MUSTERMANN** **9** **01.01.05** **LEGAL REPRESENTATIVE**
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions. Form W-8BEN (Rev. 12-2000) Cat. No. 25047Z

Erläuterungen

Sehr geehrte Kundin, sehr geehrter Kunde,

dieses Musterformular hilft Ihnen beim Ausfüllen Ihres Formulars. Fast alle einzutragenden Angaben können Sie dem schriftlichen Formular entnehmen. Bei zusätzlichen Fragen rufen Sie uns einfach an unter 01803-33 63 68 (0,09 EUR/Min.).

Part I Identification of Beneficial Owner

- 1 Name des wirtschaftlich Berechtigten
- 2 Bitte „Individual“ ankreuzen
- 3 Wohnsitz des wirtschaftlich Berechtigten:
 Straße/Nr. (Bitte kein Postfach und keine c/o-Adresse angeben)
 PLZ/Ort
- 3 Land des Wohnsitzes (z. B. „Germany“)
- 4 Postzustelladresse des wirtschaftlich Berechtigten (falls von Nr. 4 abweichend)
- 5 US-Steuernummer, falls vorhanden (freiwillige Angabe)
- 6 Steuernummer des Kontoinhabers im Staat seiner Ansässigkeit (freiwillige Angabe)
- 7 Konto-/Depotnummer

Part II Claim of Tax Treaty Benefits

- 8 Bitte 9a ankreuzen und Land angeben, in dem Sie steuerlich ansässig sind (z. B. „Germany“)

Part IV Certification

- 9 Sign Here Unterschrift des wirtschaftlich Berechtigten (sollte der wirtschaftlich Berechtigte minderjährig sein, so haben alle gesetzlich Vertretungsberechtigten, z. B. beide Elternteile, das Formular zu unterschreiben)
- 9 Date Datum
- 9 Capacity in... Bitte „legal representative“ nur vermerken, wenn eine gesetzliche Vertretungsberechtigung vorliegt (z. B. wirtschaftlich Berechtigter ist minderjährig).

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ **Section references are to the Internal Revenue Code. ▶ See separate instructions.**
 ▶ **Give this form to the withholding agent or payer. Do not send to the IRS.**

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual **W-9**
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States **W-8ECI**
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) **W-8ECI or 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 that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) **W-8ECI or W-8EXP**

Instead, use Form:

Note: *These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.*

- A person acting as an intermediary **W-8IMY**

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 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 (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a** The beneficial owner is a resident ofwithin the meaning of the income tax treaty between the United States and that country.
- b** If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c** The beneficial owner is not an individual, 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 (see instructions).
- d** The beneficial owner is not an individual, is claiming treaty benefits for 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).
- e** The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a% rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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:

1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
2 The beneficial owner is not a U.S. person,
3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
4 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.

Sign Here ▶ _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting