

Anleitung zum Ausfüllen eines W-8BEN-E Formulars für nicht natürliche Personen

Beachten Sie bitte, dass in der folgenden Anleitung ausschließlich auf Auszüge des Formulars W-8BEN-E verwiesen wird.

Seite 1

Part I – Identification of Beneficial Owner

Nr. 1

Tragen Sie bitte den Namen der Gesellschaft ein, die wirtschaftlich Berechtigter ist.

Nr. 2

Wenn es sich bei Ihrer Gesellschaft um eine Kapitalgesellschaft handelt, geben Sie das Gründungsland an. Wenn es sich um eine andere Art von Gesellschaft handelt, geben Sie das Land an, nach dessen Recht die Gesellschaft gegründet wurde bzw. dessen Recht dafür gilt.

Nr. 4

Geben Sie bitte den Rechtsträgertyp an: für die QI-Regelung (Qualified Intermediary) – **kreuzen Sie bitte nur ein Kästchen an**, um Ihre Einstufung für QI-Zwecke gemäß den US-Steuerregeln anzugeben (in der Regel bei einer deutschen GmbH – Corporation).

Nr. 5

Für die FATCA-Regelung (Foreign Account Tax Compliance Act) – **kreuzen Sie bitte nur ein Kästchen an**, um zu bestätigen, dass Sie in Ihrem Wohnsitzland für diese Einstufung qualifiziert sind (in Deutschland in der Regel Reporting Model 1 FFI). Die häufigste Wahl ist hier Active oder Passive NFFE. Ihr FATCA (Foreign Account Tax Compliance Act) Status bestimmt, welchen Teil des Formulars Sie ausfüllen sollten. Höchstwahrscheinlich ist Ihr Unternehmen kein ausländisches Finanzinstitut oder Investmentfonds, keine Bank, Versicherung oder anderes. Daher sind nicht alle Optionen, die die FFI-Abkürzung enthalten, auf Sie anwendbar. Für die Mehrheit der in Privatbesitz befindlichen Unternehmen ist die aktive NFFE die häufigste Wahl, was bedeutet, dass Sie eine **aktive nicht-finanzielle ausländische Entität sind**. Wenn Sie also keine der anderen Kategorien als etwas sehen, das Ihre Organisation besser beschreibt, wählen Sie Active NFFE.

Bitte lassen Sie bei Unsicherheiten die Einstufung durch Ihren Steuerberater überprüfen!

Nr. 6

Tragen Sie bitte die Anschrift(en) der Gesellschaft ein, die wirtschaftlich Berechtigter ist.

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) OMB No. 1545-1621																																							
<p>► 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.</p>																																									
<p>Do NOT use this form for:</p> <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 sections 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) 																																									
<p>Instead use Form:</p> <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 																																									
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<p>1 Name of organization that is the beneficial owner Max Mustermann GmbH</p>		<p>2 Country of incorporation or organization Germany</p>																																							
<p>4 Chapter 3 Status (entity type) (Must check one box only):</p> <table border="0"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Foreign Government - Controlled Entity</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Foreign Government - Integral Part</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> International organization</td> <td></td> </tr> </table> <p>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</p>				<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"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part			<input type="checkbox"/> International organization																							
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<p>5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)</p> <table border="0"> <tr> <td><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).</td> <td><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</td> </tr> <tr> <td><input type="checkbox"/> Participating FFI.</td> <td><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</td> </tr> <tr> <td><input type="checkbox"/> Reporting Model 1 FFI.</td> <td><input type="checkbox"/> International organization. Complete Part XIV.</td> </tr> <tr> <td><input type="checkbox"/> Reporting Model 2 FFI.</td> <td><input type="checkbox"/> Exempt retirement plans. 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<p>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). Musterstraße 1</p>		<p>Country Germany</p>																																							
<p>City or town, state or province. Include postal code where appropriate. 12345 Musterstadt</p>																																									

Seite 2

Part I – Identification of Beneficial Owner

Nr. 8

TIN = falls vorhanden

Nr. 9a

GIIN = falls vorhanden

Nr. 9b

Foreign TIN = deutsche Steuernummer

Part III – Claim of Tax Treaty Benefits

Nr. 14 und 15

Füllen Sie bitte diesen Abschnitt aus, wenn Sie berechtigt sind, von reduzierten Steuersätze im Rahmen des Doppelbesteuerungsabkommen zwischen den USA und Ihrem Steuerdomizil zu profitieren. Bei Unsicherheiten zu Ihrem Status konsultieren Sie bitte Ihren Steuerberater.

Füllen Sie diesen Abschnitt bitte nur dann aus, wenn der standardmäßige Steuersatz gemäß Doppelbesteuerungsabkommen nicht zur Anwendung kommt.

Part I Identification of Beneficial Owner (continued)		
8 U.S. taxpayer identification number (TIN), if required falls vorhanden		
9a GIIN falls vorhanden	b Foreign TIN deutsche Steuernummer	c Check if FTIN not legally required. <input type="checkbox"/>

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)	
14 I certify that (check all that apply):	
a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.	
b <input type="checkbox"/> 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
c <input type="checkbox"/> 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: _____	

Seite 7

Part XXV – Active NFFE

Vergleiche Angaben zu Nr. 5

Part XXVI – Passive NFFE

Vergleiche Angaben zu Nr. 5

Part XXV Active NFFE	
39 I certify that:	
<ul style="list-style-type: none"> The entity identified in Part I is a foreign entity that is not a financial institution; Less than 50% of such entity's gross income for the preceding calendar year is passive income; and Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income). 	

Part XXVI Passive NFFE	
40a I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.	
Check box 40b or 40c, whichever applies.	
b <input type="checkbox"/> I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or	
c <input type="checkbox"/> I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXX.	

Seite 8

Part XXX – Certification

Tragen Sie bitte Ihren Namen ein und unterzeichnen Sie gemäß den Zeichnungsberechtigungen.

Geben Sie das Datum bitte in folgendem Format an: MM-TT-JJJJ, Beispiel: 03-28-2020

Kreuzen Sie das Kästchen zur Zeichnungsbefugnis an, um die Gültigkeit des Formulars zu bestätigen.

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:		
<ul style="list-style-type: none"> 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.		
<input type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form.		
Sign Here	Max Mustermann	Datum
Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)

Dieses Dokument stellt jetzt und in Zukunft keine rechtliche, steuerliche oder regulatorische Beratung dar. Parteien, die im Zusammenhang mit den in diesem Dokument behandelten Themen rechtliche, steuerliche oder regulatorische Unterstützung wünschen, sollten sich diesbezüglich an einen unabhängigen Rechts- und Steuerberater wenden. Die BVT Holding GmbH & Co. KG und/oder mit ihr verbundene Unternehmen gibt/geben keine Gewähr hinsichtlich der Zuverlässigkeit und Vollständigkeit der in diesem Dokument bereitgestellten Informationen und lehnt/lehnen jede Haftung für Verluste, Kosten oder Schäden ab, die sich aus der Verwendung dieser Informationen ergeben. Dieses Dokument wurde anhand von Informationen und regulatorischen Richtlinien erstellt, die zu dem im Dokument angegebenen Zeitpunkt verfügbar waren; derartige Informationen und/oder Richtlinien können sich jederzeit ändern.

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