

# Ausfüllhilfe W-8-BEN-E Formular



**Bitte beachten Sie:** Diese Anleitung dient lediglich als Hilfe und ist nicht als verbindliche abschließende steuerliche Auskunft im Einzelfall zu verstehen; sie kann eine solche auch nicht ersetzen. Steuerliche Fragen im Einzelfall kann und darf die ADVIGON nicht beantworten, sondern nur ein Steuerberater oder ähnliche rechtskundige, dazu befugte Personen. Für die Vollständigkeit und Richtigkeit der Informationen können wir keine Gewähr übernehmen.

Diese Ausfüllhilfe verweist ausschliesslich auf Auszüge des Formulars W-8BEN-E. Das Formular selbst sowie ausführliche Instruktionen hierzu stehen auf der Homepage der US-amerikanischen Steuerbehörde IRS zur Verfügung (<https://www.irs.gov/forms-pubs/about-form-w-8-ben-e>).

Form <b>W-8BEN-E</b> (Rev. October 2021) Department of the Treasury Internal Revenue Service		<b>Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)</b> OMB No. 1545-1621																																							
<p>Do NOT use this form for:</p> <ul style="list-style-type: none"> <li>• U.S. entity or U.S. citizen or resident</li> <li>• A foreign individual</li> <li>• 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)</li> <li>• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)</li> <li>• 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)</li> <li>• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)</li> </ul>																																									
<p>Instead use Form:</p> <ul style="list-style-type: none"> <li>• W-9</li> <li>• W-8BEN (Individual) or Form 8233</li> <li>• W-8ECI</li> <li>• W-BIMY</li> <li>• W-8ECP or W-8EXP</li> <li>• W-8BIMY</li> </ul>																																									
<b>Part I Identification of Beneficial Owner</b>																																									
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)																																									
<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><input type="checkbox"/> International organization</td> <td></td> <td></td> <td></td> </tr> </table>				<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>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>																																									
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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																																							

**Zeile 1** Name des wirtschaftlich berechtigten Unternehmens bzw. der Organisation

**Zeile 2** Bei juristischen Personen geben Sie bitte das Land an, in welchem diese gegründet wurde. Handelt es sich bei der Organisation nicht um eine juristische Person, so geben Sie bitte das Land an, nach dessen Recht der das Unternehmen/die Organisation gegründet wurde bzw. das Land, dessen Recht dafür gilt.

**Zeile 4** Chapter 3 Status (Art des Unternehmens/der Organisation) **Kreuzen Sie bitte nur ein Kästchen an!**

- Auswahl der gängigsten Rechtsformen:
- *Corporation*: Kapitalgesellschaft (zB GmbH, AG, Verein)
  - *Partnership*: Personengesellschaft (zB GbR, OHG, KG)
  - *Tax-exempt organization*: steuerbefreite Organisation (zB steuerbefreite Stiftung)

**Zeile 5** Chapter 4 Status (FATCA-Status) – Status nach dem Foreign Account Tax Compliance Act. **Kreuzen Sie bitte nur ein Kästchen an!**

- Häufigste Angaben:
- *Active NFFE*: {Ein Nicht-Finanzinstitut, das außerhalb der USA steuerlich ansässig ist und mehr als 50 % seines Umsatzes über realwirtschaftliche Einkünfte erzielt (zB den Verkauf von Waren oder Dienstleistungen). *In diesem Fall bitte Part XXV auf S. 7 des Formulars ausfüllen.*
  - *Passive NFFE*: Ein Nicht-Finanzinstitut, das außerhalb der USA steuerlich ansässig ist und mehr als 50 % der Bruttoeinkünfte und/oder Vermögenswerte durch passive Einkünfte (zB Zinsen, Dividenden, Mieten) erwirtschaftet. *In diesem Fall bitte Part XXVI auf S. 7 des Formulars ausfüllen.*

**Zeile 6** Bitte geben Sie hier die Adresse des Unternehmenssitzes/ Organisations-sitzes an, bestehend aus (mindestens) Straße, Hausnummer, Postleitzahl und Land in den jeweils dafür vorgesehen Feldern. **Bitte verwenden Sie weder Abkürzungen noch Postfach- oder c/o Adressen.**

**Zeile 7** Falls es eine abweichende Postadresse gibt, so geben Sie diese bitte hier an. An dieser Stelle sind Postfach- oder c/o Adressen möglich.

# Ausfüllhilfe W-8-BEN-E Formular - Fortsetzung

Form W-8BEN-E (Rev. 10-2021) Page **2**

**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.

**Part XXV Active NFFE**

**39**  I certify that:

- 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**  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**  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 XXIX.

Form **W-8BEN-E** (Rev. 10-2021)

**Part XXIX Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

**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:

- 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**

Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

Form **W-8BEN-E** (Rev. 10-2021)

- Zeile 8** US-Steuernummer (TIN), falls vorhanden
- Zeile 9a** GIIN, falls vorhanden. Eine haben Sie von der US-Steuerbehörde IRS erhalten, falls Sie sich bzw. Ihre Organisation dort registriert haben.
- Zeile 9b** Die Steuernummer Ihrer Organisation im Land der steuerlichen Ansässigkeit (idR das Sitzland).

**Bitte beachten Sie:** Part IV - Part XXVIII bezieht sich direkt auf den FATCA-Status, den Sie unter Part I in **Zeile 5** beim „Chapter 4 Status“ ausgewählt haben. **Füllen Sie den Part aus,** der bei dem von Ihnen ausgewählten Status genannt ist.

Beispielhaft sind hier die Parts XXV und XXXVI beschrieben.

**Zeile 39** Part XXV: Active NFFE  
Sie bestätigen, dass Ihre Organisation kein Finanzinstitut ist und **mehr** als die Hälfte des gesamten Umsatzes aus aktiven Einkünften erzielt. *Wenn dies zutrifft, kreuzen Sie das Kästchen bitte an.*

**Zeile 40a** Part XXVI: Passive NFFE  
Sie bestätigen, dass Ihre Organisation kein Finanzinstitut ist und **weniger** als die Hälfte des gesamten Umsatzes aus aktiven Einkünften erzielt. *Wenn dies zutrifft, kreuzen Sie das Kästchen bitte an.*

**Zeile 40b oder c** Sie bestätigen unter **40b**, dass Ihre Organisation **keinen** US-Eigentümer oder controlling person hat.  
Unter **40c** bestätigen Sie, dass Ihre Organisationen **einen** oder mehrere **US-Eigentümer** oder controlling persons hat und deren Name(n), Adresse(n) und Steueridentifikationsnummer (TIN) unter Part XXIX angegeben wurden. *Bitte kreuzen Sie das Zutreffende an. Es darf nur eines der beiden Kästchen angekreuzt werden.*

**Part XXIX** Falls Sie Zeile **40c** angekreuzt haben, *geben Sie bitte hier Name(n), Adresse(n) und Steueridentifikationsnummer (TIN) der US-Eigentümer bzw. US controlling person(s) an. Zudem reichen Sie uns bitte für jede US-Person das **Formular W-9** (<https://www.irs.gov/forms-pubs/about-form-w-9>) ein.*

**Bitte beachten Sie: Part XXX ist obligatorisch!**

**Part XXX** Durch Ankreuzen des Kästchens bestätigen Sie **rechtswirksam** unter anderem, dass Sie alle Angaben nach bestem Wissen und Gewissen gemacht haben. Sie bestätigen ausserdem, dass Sie die in dem Formular enthaltenen Erklärungen für das Unternehmen/die Organisation abgeben dürfen.

**Signature** Bitte beachten Sie, dass ggf. eine weitere Person **mitunterzeichnen** muss, wenn Sie nur gemeinsam unterzeichnungsberechtigt sind. Wenn Sie einzelzeichnungsberechtigt sind, reicht Ihre Unterschrift aus.

**Print Name** Bitte Namen des/der Unterzeichnenden in Druckbuchstaben angeben.

**Date** Bitte beachten Sie die amerikanische Schreibweise des Datums: **MM-TT-JJJJ**