

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 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. HLU TI (Upplýsingar um raunverulegan eiganda) (bls. 1 á eyðublaði)

- 1 Fullt nafn lögaðila sem er raunverulegu eigandi
- 2 Skráningarland lögaðila eða félags
- 3 Heiti *disregarded entity* sem er viðtakandi greiðslu (ef við á)
- 4 Staða lögaðila skv. ákvæðum 3. kafla (Hakið eingöngu í einn reit):
- 5 Staða lögaðila skv. 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 pósthfang 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 Pósthfang, þar með talið land í „Country“-reitinn. Gefið einungis upp pósthfang ef það er annað en heimilisfang fastrar búsetu.

Ath: Ef bandarískt pósthfang 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. íslensk 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 vera auð.

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

Form W-8BEN-E		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)		OMB No. 1545-1621
Department of the Treasury Internal Revenue Service		▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code. ▶ Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene . ▶ Give this form to the withholding agent or payer. Do not send to the IRS.		
Do NOT use this form for:				Instead use Form:
• U.S. entity or U.S. citizen or resident				W-9
• A foreign individual				W-8BEN (Individual) or Form 8233
• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits)				W-8ECI
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)				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 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)				W-8ECI or W-8EXP
• Any person acting as an intermediary				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"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Grantor trust		<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government
<input type="checkbox"/> Central Bank of Issue		<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization
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).				
<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).		<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.		
<input type="checkbox"/> Participating FFI.		<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.		
<input type="checkbox"/> Reporting Model 1 FFI.		<input type="checkbox"/> International organization. Complete Part XIV.		
<input type="checkbox"/> Reporting Model 2 FFI.		<input type="checkbox"/> Exempt retirement plans. Complete Part XV.		
<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"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.		
<input type="checkbox"/> Sponsored FFI. Complete Part IV.		<input type="checkbox"/> Territory financial institution. Complete Part XVII.		
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.		<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.		
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.		<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.		
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.		<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.		
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.		<input type="checkbox"/> 501(c) organization. Complete Part XXI.		
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.		<input type="checkbox"/> Nonprofit organization. Complete Part XXII.		
<input type="checkbox"/> Owner-documented FFI. Complete Part X.		<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.		
<input type="checkbox"/> Restricted distributor. Complete Part XI.		<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
8 U.S. taxpayer identification number (TIN), if required		9a GIIN		b Foreign TIN
10 Reference number(s) (see instructions)				
Note: Please complete remainder of the form including signing the form in Part XXX.				
For Paperwork Reduction Act Notice, see separate instructions.				
Cat. No. 59689N			Form W-8BEN-E (Rev. 4-2016)	

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Dæmi:

d. III. HLUTI (tilvísun í tvísköttunarsamning) (ef við á). (Á einungis við fyrir 3. Kafla)

Þessi hluti er eingöngu ætlaður aðilum sem eru búsettir í landi með gildan tvísköttunarsamning við Bandaríkin 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 réttinga (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: Hvers konar spurningum um réttindi vegna tvísköttunarsamnings skal beina til óháðs skattaráðgjafa.

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 Denmark 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"/> 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: _____

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E. 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 l. hluta, 5. tl.

Í þeim hluta eyðublaðsins þarf einungis að fylla út þá hluta sem eiga við um stöðu aðilans skv. 4. kafla („FATCA status“).

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
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<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
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<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
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<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
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	<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.

F. 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.
4. Hakið við „Ég staðfesti hér með að ég hef umboð til að rita fyrir lögaðilann sem getið er í 1. tl. á þessu eyðublaði“.

Ath: Umboðsaðili (e. power of attorney) má einungis undirrita eyðublað þetta taki umboðið sérstaklega til skattamála eða eyðublaða frá skattayfirvöldum og afrit af umboðinu fylgir. Einnig ef eyðublað IRS Form 2848 fylgir.

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 to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W.
- The entity identified on line 1 of this form is not a U.S. person.
- 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
- 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.

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

4 I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Form W-8BEN-E (Rev. 4-2016)

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