

W-8BEN – Leiðbeiningar fyrir einstaklinga varðandi staðgreiðslu og skattskil í Bandaríkjunum

Öll W-eyðublöð skal fylla út á ensku

I. Hluti – Upplýsingar um raunverulegan eiganda

1. Fullt nafn (eign nafn og eftirnafn).
2. Ríkisfang (land).
3. Lögheimili: Í efri línu er ritað götuheiti og húsnúmer en í neðri línu bæjar-/borgarheiti, fylki eða hérað og pósthfang.
4. Pósthfang ef annað en heimilisfang fastrar búsetu.
Ath. Krafist er rökstuðnings ef gefið er upp bandarískt pósthfang. Jafnframt er krafist rökstuðnings ef gefið er upp pósthfang í öðru landi en heimilisfang fastrar búsetu.
5. Bandarísk skattkennitala (e. *TIN*). Bandarísk skattnúmer er annað hvort bandarísk kennitala (e. *SSN*) eða persónulegt skattnúmer (e. *ITIN*).
6. Skattkennitala búsetulands ef búsetuland er annað en Bandaríkin. Á Íslandi er slíkt íslensk kennitala.
7. Mikilvægt er að gefa ekki upp reikningsnúmer í þessum reit. Ef slíkar upplýsingar eru veittar gæti þurft að skila inn öðru eyðublaði fyrir aðra reikninga.
8. Ef þú hefur ekki skattkennitölu skal rita hér fæðingardag og fæðingarár (MM/DD/ÁÁÁÁ).

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

II. Hluti – Tilvísun í tvísköttunarsamning

Þessi hluti er ætlaður einstaklingum sem eru búsettir í landi með gildan tvísköttunarsamning (t.d. Ísland) og geta vísað í réttindi skv. slíkum samningi. Þetta á við ef viðkomandi aflar stöðugra eða reglubundinna tekna, t.d. arðgreiðslna eða vaxta og greiðslan á uppruna sinn að rekja til Bandaríkjanna.

9. Skattalegt lögheimili (búsetuland).
10. Fylla skal út reitinn ef sérstakar aðstæður eru fyrir hendi, t.d. ef tekjur tengjast hugverkaréttindum, undanþágum fyrir námsfólk, kennara, prófessora eða annars konar sérstakar aðstæður.

III. Hluti – Yfirlýsing og undirritun

Eyðublaðið skal undirritað og nafn sömuleiðis ritað í prentstöfum á línuna fyrir neðan undirskrift. Eyðublaðið skal dagsett á forminu MM/DD/ÁÁÁÁ

Ef eyðublaðið er undirritað af hálfu annars aðila fyrir hönd þess sem tilgreindur er í 1. tölul., þarf að gera grein fyrir umboði þar af lútandi.

Form W-8BEN		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)	OMB No. 1545-1621
(Rev. October 2021)		► For use by individuals. Entities must use Form W-8BEN-E.	
Department of the Treasury Internal Revenue Service		► 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.			
<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.			
Sign Here			
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)	

*Arion banki hf. veitir ekki skattaráðgjöf svo ef vafi er fyrir hendi um skattalegar aðstæður hvetjum við viðskiptavinum til að leita til ráðgjafa með sérþekkingu á sviði skattamála.