

Istruzioni di compilazione del modulo W-8BEN-E per le entità

Si sottolinea che le istruzioni riportate di seguito mostrano solo alcuni estratti del modulo W-8BEN-E. Il modulo W-8BEN-E, la guida alla classificazione delle entità e ulteriori documenti di supporto sono disponibili alla [pagina Internet FATCA](#).

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Form W-8BEN-E Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
(Rev. July 2017)

Department of the Treasury Internal Revenue Service

OMB No. 1545-1021

Do NOT use this form for:
 • 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 U.S. (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 section(s) 1192(c), 501(c), 862, 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)

Instead use Form:
 • W-9
 • W-8BEN (individual) or Form 8233
 • W-8ECI
 • W-8IMY
 • W-8ECI or W-8EXP
 • W-8IMY

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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):
 Simple trust
 Grantor trust
 Central Bank of Issue
 Tax-exempt organization
 Disregarded entity
 Complex trust
 Estate
 Private foundation
 Partnership
 International organization
 Government

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. Yes No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)
 Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner)
 Participating FFI
 Reporting Model 1 FFI
 Reporting Model 2 FFI
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XIII). See instructions.
 Sponsored FFI. Complete Part IV.
 Certified deemed-compliant nonregistering local bank. Complete Part V.
 Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
 Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
 Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
 Certain investment entities that do not maintain financial accounts. Complete Part IX.
 Owner-documented FFI. Complete Part X.
 Restricted distributor. Complete Part XI.

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. 506080N Form W-8BEN-E (Rev. 7-2017)

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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 _____ 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):
 Government
 Tax exempt pension trust or pension fund
 Other tax exempt organization
 Publicly traded corporation
 Subsidiary of a publicly traded corporation
 Company that meets the ownership and base erosion test
 Company that meets the derivative benefits test
 Company with an item of income that meets active trade or business test
 Favorable discretionary determination by the U.S. competent authority received
 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 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: _____

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 60509;
 • 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
 Signature of individual authorized to sign for beneficial owner _____ Print Name _____ Date (MM-DD-YYYY) _____

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

Riga 1
Inserire il nome dell'entità che risulta avente diritto economico.

Riga 2
Se siete una società di capitali, inserite il vostro paese di costituzione. Se siete un altro tipo di entità, inserite il paese ai sensi delle cui leggi siete costituiti, organizzati, o disciplinati.

Indicare il tipo di entità.

- Riga 4 per il regime QI - **segnare con una crocetta una sola casella**
Scegliere la classificazione ai fini QI ai sensi della normativa fiscale statunitense
- Riga 5 per FATCA - **segnare con una crocetta una sola casella**
Si dichiara di appartenere a questa classificazione nel proprio paese di residenza.

Per ulteriore assistenza, consultare la guida alla classificazione delle entità FATCA sul sito Internet della banca (www.credit-suisse.com/fatca).

Inserire l'indirizzo dell'organizzazione che risulta avente diritto economico.

Completare se si è autorizzati ai vantaggi di una convenzione contro la doppia imposizione tra Stati Uniti e il paese di residenza fiscale. Pertanto compilare a e (b o c).

In caso di dubbio circa il proprio stato, si prega di rivolgersi al proprio consulente fiscale.

Completare solo nel caso in cui non si applica il tasso standard previsto in caso di convenzione contro la doppia imposizione.

Compilare con il proprio nome e firmare in base ai diritti di firma.
 Accertarsi che la data sia espressa nel formato MM-GG-AAAA (p.es. 03-28-2019).
 Spuntare la casella relativa alla capacità legale per rendere valido il modulo.

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