

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 \(FATCA\)](#) della banca.

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

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

Inserire il proprio status nel capitolo (chapter) 3 e 4

- 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 domicilio.

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

Inserire l'indirizzo permanente e, se diverso dall'indirizzo permanente, l'indirizzo di spedizione dell'entità che risulta avente diritto economico.

Pagina 1

| | | | | |
|--|--|--|--|-------------------|
| Form W-8BEN-E <small>(Rev. October 2021)</small> Department of the Treasury Internal Revenue Service | | Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) <small>For use by entities. Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. Go to www.irs.gov/FormW8BEN-E for instructions and the latest information. Give this form to the withholding agent or payer. Do not send to the IRS.</small> | | OMB No. 1545-1621 |
| Do NOT use this form for: | | | | |
| <ul style="list-style-type: none"> • 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 United States (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(i)(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 (including a qualified intermediary acting as a qualified derivatives dealer) 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"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Simple trust | | <input type="checkbox"/> Tax-exempt organization | <input type="checkbox"/> Foreign Government - Controlled Entity |
| <input type="checkbox"/> Central Bank of Issue | | <input type="checkbox"/> Private foundation | <input type="checkbox"/> Foreign Government - Integral Part |
| <input type="checkbox"/> Grantor trust | | <input type="checkbox"/> Disregarded entity | <input type="checkbox"/> International organization |
| <small>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</small> | | | |
| 5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) | | <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. | |
| <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). | | <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. | |
| <input type="checkbox"/> Participating FFI. | | <input type="checkbox"/> International organization. Complete Part XIV. | |
| <input type="checkbox"/> Reporting Model 1 FFI. | | <input type="checkbox"/> Exempt retirement plans. Complete Part XV. | |
| <input type="checkbox"/> Reporting Model 2 FFI. | | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. | |
| <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"/> Territory financial institution. Complete Part XVII. | |
| <input type="checkbox"/> Sponsored FFI. Complete Part IV. | | <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. | |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. | | <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. | |
| <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. | | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. | |
| <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. | | <input type="checkbox"/> 501(c) organization. Complete Part XXI. | |
| <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. | | <input type="checkbox"/> Nonprofit organization. Complete Part XXII. | |
| <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. | | <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. | |
| <input type="checkbox"/> Owner-documented FFI. Complete Part X. | | <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. | |
| <input type="checkbox"/> Restricted distributor. Complete Part XI. | | <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 |
| For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 56988N 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. <input type="checkbox"/> |
| 10 Reference number(s) (see instructions) | | |
| Note: Please complete remainder of the form including signing the form in Part XXX. | | |

Completare se si è autorizzati ai vantaggi di una convenzione di doppia imposizione tra Stati Uniti e il Paese di residenza fiscale. Compilare le categorie LOB **a** e **b**. Per ulteriori informazioni sulle categorie LOB, consultare la guida Convenzioni di doppia imposizione con gli USA sulla pagina internet FATCA della banca. 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 di 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. 03-28-2022). Spuntare la casella relativa alla capacità legale per rendere valido il modulo.

(nuovo) I moduli firmati in forma elettronica sono ammissibili (sia per FATCA che per QI). Le firme elettroniche devono generalmente contenere il nome della persona avente diritto di firma, il timbro con data e ora, nonché una dichiarazione che attesta che il certificato è stato firmato elettronicamente.

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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):

| | |
|--|---|
| <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 |
| | <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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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(i); 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)



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