

**Withholding Statement/Written Agreement for Foreign (non-US) Partnerships and Foreign (non-US) Simple/Grantor Trusts**



**(According to Sec. 4A.01. of the QI Agreement)**

This withholding statement / written agreement must be provided prior to a payment and becomes integral part of the Account holder documentation. Section 4A.01. and this withholding statement / written agreement only apply where none of the partners or beneficiaries/ owners are either U.S. persons or intermediaries or flow-through entities.

Account number: \_\_\_\_\_

Name of account holder: \_\_\_\_\_

Registered address: \_\_\_\_\_

Country of domicile: \_\_\_\_\_

**1. Partners, owners and/or beneficiaries information (Overview – for the details please be referred to the Annex.)**

**No. of partner, owner and/or beneficiary (p/o/b): 01**

Name of (p/o/b): \_\_\_\_\_

**No. of partner, owner and/or beneficiary (p/o/b): 02**

Name of (p/o/b): \_\_\_\_\_

**No. of partner, owner and/or beneficiary (p/o/b): 03**

Name of (p/o/b): \_\_\_\_\_

**No. of partner, owner and/or beneficiary (p/o/b): 04**

Name of (p/o/b): \_\_\_\_\_

We confirm that we will inform the bank of every modification to the partner, owner and/or beneficiary structure (e.g. new entry, succession or retirement) as soon as possible but latest three weeks after the occurrence. We further confirm that we will document the partner, owner and/or beneficiary correspondingly.

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## 2. Applicable withholding rates

According to revenue procedure 2003-64, a QI must allocate payments to the partner, beneficiary or owner subject to the highest rate of withholding, which is:

Name of Partner, owner or beneficiary: \_\_\_\_\_

Country of residence: \_\_\_\_\_

US withholding rate: \_\_\_\_\_% for \_\_\_\_\_ (e.g. interest or dividends)  
\_\_\_\_\_% for \_\_\_\_\_ (e.g. interest or dividends)  
\_\_\_\_\_% for \_\_\_\_\_ (e.g. interest or dividends)

Should one or more of the beneficial owners wish to file a separate form 1042-S with the US tax authorities (and herewith be subject to disclosure of the beneficial owner's identity) in order to qualify for a refund of the excessive paid US withholding tax, we shall provide the bank with the necessary information for allocation of the funds for each concerned beneficial owner no later than the request for individual filing of form 1042-S.

We are aware that the application period for individual filing of form 1042-S expires January 31 of year following the tax payment. The application must be submitted to the bank in written form and must contain the relevant allocation information.

We are aware that the application must contain a declaration of consent stating that the beneficial owner agrees with the disclosure of his or her identity towards the US tax authorities.

We are aware that the bank will report anonymously to the issuer/s of the US securities the amounts paid to the partnership or trust.

## 3. Written Agreement for pool reporting according to Revenue Procedure 2003-64, Appendix 3 "Amendment to Qualified Intermediary Withholding Agreement", clause 4.A.01 (1) and (8)

The partnership or trust agrees, upon request, to make available for inspection to the QI's auditor for the purposes of the QI's audit under section 10 of the QI Agreement, records that establish that it has provided the QI with documentation (together with any associated withholding statements and other documents or information) of all its partners, owners and/or beneficiaries.

In the event the partnership or trust fails to make available to the QI's auditor the records, documents and all other information described in paragraph 1 within 90 days after the request the QI must correct its withholding by applying a 30% withholding on US source income according to the applicable Treasury Regulations and file a corrected form 1042 and a corrected and individualized form 1042-S for each partner, owner and/or beneficiary, i.e. each partner's, owner's and/or beneficiary's identity will be disclosed to the Internal Revenue Service (IRS).

The partnership or trust confirms having taken note of this prescription of disclosure and expressly agrees to it.

The partnership or trust furthermore confirms that the partnership or trust informed each partner, owner and/or beneficiary of the trust on the QI's obligation to disclose their identity to the IRS in case of failure of providing the requested information and documents referred to in paragraph 1 and that each partner, owner and/or beneficiary agreed to the disclosure under the given circumstances.

We confirm that the aforesaid statements are to our best knowledge correct and exhaustive.

### For the partnership or trust

\_\_\_\_\_  
Place, Date

\_\_\_\_\_  
Signature

**Please note: In case of legal disputes, differences of opinion or interpretation, the English text shall prevail.**

Annex: Details Withholding Statement

**Withholding Statement/Written Agreement for Foreign (non-US) Partnerships and Foreign (non-US) Simple/Grantor Trusts**



Annex: Details Withholding Statement

**No. of partner, owner and/or beneficiary (p/o/b):**                      **01**

Name of (p/o/b): \_\_\_\_\_

Permanent residence address: \_\_\_\_\_

(Street, city, country) \_\_\_\_\_

Taxpayer Identification number (if any): \_\_\_\_\_

Type of documentation provided: \_\_\_\_\_  
(Documentary evidence / Form W-8)

- Status of p/o/b<sup>2</sup>: (Check one box in each column)
- |  |  |
|--|--|
| <input type="checkbox"/> Foreign person            | <input type="checkbox"/> Beneficial Owner    |
| <input type="checkbox"/> U.S. exempt recipient     | <input type="checkbox"/> Intermediary        |
| <input type="checkbox"/> U.S. non-exempt recipient | <input type="checkbox"/> Flow through entity |
|  | <input type="checkbox"/> U.S. branch         |

Type of recipient (p/o/b): \_\_\_\_\_ Code: \_\_\_\_\_  
(according to Form 1042-S reporting)

Rate of withholding:

Dividends: _____	Basis: _____
Interest: _____	Basis: _____
_____	Basis: _____

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**No. of partner, owner and/or beneficiary (p/o/b):**                      **02**

Name of (p/o/b): \_\_\_\_\_

Permanent residence address: \_\_\_\_\_

(Street, city, country) \_\_\_\_\_

Taxpayer Identification number (if any): \_\_\_\_\_

Type of documentation provided: \_\_\_\_\_  
(Documentary evidence / Form W-8)

Status of p/o/b<sup>2</sup>:  
(Check one box in each column)

- |  |  |
|--|--|
| <input type="checkbox"/> Foreign person            | <input type="checkbox"/> Beneficial Owner    |
| <input type="checkbox"/> U.S. exempt recipient     | <input type="checkbox"/> Intermediary        |
| <input type="checkbox"/> U.S. non-exempt recipient | <input type="checkbox"/> Flow through entity |
|  | <input type="checkbox"/> U.S. branch         |

Type of recipient (p/o/b): \_\_\_\_\_ Code: \_\_\_\_\_  
(according to Form 1042-S reporting)

Rate of withholding:

Dividends: _____	Basis: _____
Interest: _____	Basis: _____
_____	Basis: _____

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**No. of partner, owner and/or beneficiary (p/o/b):**                      **03**

Name of (p/o/b): \_\_\_\_\_

Permanent residence address: \_\_\_\_\_

(Street, city, country) \_\_\_\_\_

Taxpayer Identification number (if any): \_\_\_\_\_

Type of documentation provided: \_\_\_\_\_  
(Documentary evidence / Form W-8)

- Status of p/o/b<sup>2</sup>:  
(Check one box in each column)
- |  |  |
|--|--|
| <input type="checkbox"/> Foreign person            | <input type="checkbox"/> Beneficial Owner    |
| <input type="checkbox"/> U.S. exempt recipient     | <input type="checkbox"/> Intermediary        |
| <input type="checkbox"/> U.S. non-exempt recipient | <input type="checkbox"/> Flow through entity |
|  | <input type="checkbox"/> U.S. branch         |

Type of recipient (p/o/b): \_\_\_\_\_ Code: \_\_\_\_\_  
(according to Form 1042-S reporting)

Rate of withholding:

Dividends: _____	Basis: _____
Interest: _____	Basis: _____
_____	Basis: _____

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**No. of partner, owner and/or beneficiary (p/o/b):** **04**

Name of (p/o/b): \_\_\_\_\_

Permanent residence address: \_\_\_\_\_

(Street, city, country) \_\_\_\_\_

Taxpayer Identification number (if any): \_\_\_\_\_

Type of documentation provided: \_\_\_\_\_  
(Documentary evidence / Form W-8)

Status of p/o/b<sup>2</sup>:  
(Check one box in each column)

<input type="checkbox"/> Foreign person	<input type="checkbox"/> Beneficial Owner
<input type="checkbox"/> U.S. exempt recipient	<input type="checkbox"/> Intermediary
<input type="checkbox"/> U.S. non-exempt recipient	<input type="checkbox"/> Flow through entity
	<input type="checkbox"/> U.S. branch

Type of recipient (p/o/b): \_\_\_\_\_ Code: \_\_\_\_\_  
(according to Form 1042-S reporting)

Rate of withholding:

Dividends: _____	Basis: _____
Interest: _____	Basis: _____
_____	Basis: _____

<sup>1</sup> Any documentary evidence that is provided, must constitute a listed item in the country specific „know-your-customer“ (KYC) attachment to the QI agreement as required in sect. 4A.01(2) of the QI Agreement.

<sup>2</sup> As a general rule, a partnership, grantor trust or simple trust is not able to hold U.S. Securities under the Sec. 4A.01. provisions if a US Person is a/the partner, owner or beneficiary because the bank has to disclose the ultimate beneficial owner to the U.S. tax authorities. Furthermore, if a partner, owner or beneficiary is either a flow through entity or intermediary, Sec. 4A.01. is not available and the underlying partners, owners, beneficiaries or customers need to be disclosed.

US persons include US Citizens (even if double nationality), US legal residents (green card holders and/or persons with substantial presence in the USA) and other US taxpayers (non-US citizens filing US tax return jointly with US spouse and/or double residence).