

# Anleitung zum Ausfüllen eines W-8IMY Formulars für nicht natürliche Personen

Beachten Sie bitte, dass in der folgenden Anleitung ausschließlich auf Auszüge des Formulars W-8IMY verwiesen wird.

Seite 1

## Part I – Identification of Entity

### Nr. 1

Tragen Sie bitte den Namen der Gesellschaft ein, die wirtschaftlich Berechtigter ist.

### Nr. 2

Bitte tragen Sie das Gründungsland Ihrer Gesellschaft ein.

### Nr. 4

Geben Sie bitte den Rechtsträgertyp an: für die QI-Regelung (Qualified Intermediary) – **kreuzen Sie bitte nur ein Kästchen an**, um Ihre Einstufung für QI-Zwecke gemäß den US-Steuerregeln anzugeben (in der Regel bei einer deutschen GmbH & Co. KG – Nonwithholding foreign partnership. Complete Part VIII).

### Nr. 5

Für die FATCA-Regelung (Foreign Account Tax Compliance Act) – **kreuzen Sie bitte nur ein Kästchen an**, um zu bestätigen, dass Sie in Ihrem Wohnsitzland für diese Einstufung qualifiziert sind. Die häufigste Wahl ist hier Active oder Passive NFFE. Ihr FATCA (Foreign Account Tax Compliance Act) Status bestimmt, welchen Teil des Formulars Sie ausfüllen sollten. Höchstwahrscheinlich ist Ihr Unternehmen kein ausländisches Finanzinstitut oder Investmentfonds, keine Bank, Versicherung oder anderes. Für die Mehrheit der in Privatbesitz befindlichen Unternehmen ist die aktive NFFE die häufigste Wahl, was bedeutet, dass Sie eine **aktive nicht-finanzielle ausländische Entität sind**. Wenn Sie also keine der anderen Kategorien als etwas sehen, das Ihre Organisation besser beschreibt, wählen Sie Active NFFE.

**Bitte lassen Sie bei Unsicherheiten die Einstufung durch Ihren Steuerberater überprüfen!**

### Nr. 6

Tragen Sie bitte die Anschrift(en) der Gesellschaft ein, die wirtschaftlich Berechtigter ist.

### Nr. 8

Falls vorhanden

### Nr. 9a

GIIN = falls vorhanden

### Nr. 9b

Foreign TIN = deutsche Steuernummer

Form <b>W-8IMY</b> Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting		CMB No. 1545-1621																										
(Rev. October 2021) Department of the Treasury Internal Revenue Service <b>Do not use this form for:</b> <ul style="list-style-type: none"> <li>A beneficial owner solely claiming foreign status or treaty benefits (other than a qualified intermediary (QI) acting as a qualified derivatives dealer (QDD))</li> <li>A hybrid entity claiming treaty benefits on its own behalf (other than a QI acting as a QDD)</li> <li>A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States</li> <li>A disregarded entity with a single foreign owner (other than a QI acting as a QDD) of the income to which this form relates. Instead, the single foreign owner should use</li> <li>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 the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)</li> <li>U.S. entity or U.S. citizen or resident</li> <li>A foreign person documenting itself for purposes of section 6050W</li> </ul>		Section references are to the Internal Revenue Code. ▶ Go to <a href="http://www.irs.gov/FormW8IMY">www.irs.gov/FormW8IMY</a> for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.																										
<b>Part I Identification of Entity</b> 1 Name of organization that is acting as intermediary Max Mustermann GmbH & Co. KG		2 Country of incorporation or organization Germany																										
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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). <b>Musterstraße 1</b> City or town, state or province. Include postal code where appropriate. 12345 Musterstadt Country Germany																												
8 U.S. taxpayer identification number, if required ▶ falls vorhanden <input type="checkbox"/> QI-EIN <input type="checkbox"/> WP-EIN <input type="checkbox"/> WT-EIN <input type="checkbox"/> EIN																												
9a GIIN (if applicable) ▶ b Foreign taxpayer identification number, if required ▶ falls vorhanden																												


Seite 8

**Part XXVI – Active NFFE**  
Vergleiche Angaben zu Nr. 5

**Part XXVII – Passive NFFE**  
Vergleiche Angaben zu Nr. 5

**Part XXIX – Certification**  
Tragen Sie bitte Ihren Namen ein und unterzeichnen Sie gemäß den Zeichnungsberechtigungen.

Geben Sie das Datum bitte in folgendem Format an:  
MM-TT-JJJJ, Beispiel: 03-28-2020

<b>Part XXVI Active NFFE</b>
39 <input type="checkbox"/> I certify that: • The entity identified in Part I is a foreign entity that is not a financial institution; • Less than 50% of such entity's gross income for the preceding calendar year is passive income; <b>and</b> • Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly). See the instructions for the definition of passive income.
<b>Part XXVII Passive NFFE</b>
40 <input type="checkbox"/> I certify that the entity identified in Part I: • Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being engaged) primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest in such security, partnership interest, commodity, notional principal contract, insurance contract, or annuity contract); <b>and</b> • Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required.
<b>Part XXIX Certification</b>
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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income or proceeds for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.
Sign Here  _____ <b>Max Mustermann</b> <b>Datum</b> <small>Signature of authorized official Print Name Date (MM-DD-YYYY)</small>

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