

## W-9 nyomtatvány kitöltési útmutató

A Magyarország Kormánya és az Amerikai Egyesült Államok Kormánya között a nemzetközi adóügyi megfelelés előmozdításáról és a FATCA szabályozás végrehajtásáról szóló megállapodás kihirdetéséről, valamint az ezzel összefüggő egyes törvények módosításáról szóló 2014. évi XIX. törvény (a továbbiakban: FATCA törvény), rendelkezéseinek megfelelően az Erste Befektetési Zrt. (továbbiakban: Társaság) ügyfelei tekintetében adóilletőség-vizsgálat lefolytatására kötelezett. Az adóilletőség-vizsgálat lefolytatása érdekében valamennyi ügyfél köteles írásban nyilatkozni arról, hogy adóilletőség szempontjából az Amerikai Egyesült Államok adóalanya-e vagy sem.

A W9 nyomtatvány kitöltése abban az esetben válik szükségessé, amennyiben az adott természetes személy ügyfél **US kapcsolatra utaló adattal rendelkezik ÉS US adóalany**nak minősül.

A nyomtatvány letölthető innen: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

A nyomtatvány arra szolgál, hogy az US adóalanynak minősülő ügyfél

- **amerikai adószámát (TIN – Taxpayer Identification Number)** vagy
- **társadalombiztosítási számát (SSN – Social Security Number)**

a Társaság rendelkezésére bocsáthassa. Az adószámot/társadalombiztosítási számot a Társaságnak – a fenti jogszabály által meghatározott adatokkal együtt - évente továbbítania kell a Nemzeti Adó- és Vámhivatal (NAV) számára, majd onnan továbbításra kerülnek az amerikai adóhatóság (IRS) felé.

Form <b>W-9</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.	
▶ Go to <a href="https://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.					
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.					
2 Business name/disregarded entity name, if different from above					
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.					
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate					
<input type="checkbox"/> Limited liability company. Enter the tax classification [C-C corporation, S-S corporation, P-Partnership] ▶					
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):					
Exempt payee code (if any) ▶					
Exemption from FATCA reporting code (if any) ▶					
5 Address (number, street, and apt. or suite no.) See instructions.					
Requester's name and address (optional)					
6 City, state, and ZIP code					
7 List account number(s) here (optional)					
<b>Part I Taxpayer Identification Number (TIN)</b>					
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.					
Social security number					
OR					
Employer identification number					
<b>Part II Certification</b>					
Under penalties of perjury, I certify that:					
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and					
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and					
3. I am a U.S. citizen or other U.S. person (defined below); and					
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.					
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.					
<b>Sign Here</b> Signature of U.S. person ▶					
Date ▶					
<b>General Instructions</b>					
Section references are to the Internal Revenue Code unless otherwise noted.					
<b>Future developments.</b> For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/FormW9">www.irs.gov/FormW9</a> .					
<b>Purpose of Form</b>					
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:					
• Form 1099-DIV (dividends, including those from stocks or mutual funds)					
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)					
• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)					
• Form 1099-S (proceeds from real estate transactions)					
• Form 1099-K (merchant card and third party network transactions)					
• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)					
• Form 1099-C (canceled debt)					
• Form 1099-A (acquisition or abandonment of secured property)					
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.					
If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.					

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)

## I. Az ügyfél adatai

**Form W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer Identification Number and Certification**

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

**1.** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

**2.** Business name/disregarded entity name, if different from above

**3.** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☒ Individual/sole proprietor or single-member LLC

☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

**4.** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

**5.** Address (number, street, and apt. or suite no.) See instructions.

**6.** City, state, and ZIP code

**7.** List account number(s) here (optional)

Requester's name and address (optional)

- Név:** ebben a mezőben kell feltüntetni az ügyfél nevét.
- Adóbesorolás:** az „Individual/sole proprietor” kategóriát kell megjelölni, ez jelöli ugyanis, hogy természetes személy ügyfél teszi a nyilatkozatot.
- Cím:** értelemszerűen meg kell adni az ügyfél címét - azt a címet, melyet az amerikai adóhatósághoz is bejelentett és az nyilvántart. Az első sorban („Address” elnevezésű) kell feltüntetni a közterület megnevezését és a házszámot; míg a második sorban („City, state and ZIP code”) az irányítószámot, a helység és az ország megnevezését.

**A nyomtatvány fentiekben kitöltésre meg nem jelölt részeit természetes személy ügyfelek esetén nem kell kitölteni!**

## Az adószám/társadalombiztosítási szám megadása

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

**Social security number**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

**Employer identification number**

\_\_\_\_ - \_\_\_\_\_

Természetes személy ügyfelek esetén csak a fenti képen megjelölt mezőt kell kitölteni! Itt kell feltüntetnie az ügyfélnek az illetékes amerikai hatóság által számára kibocsátott társadalombiztosítási számát vagy adószámát.

Elsősorban az amerikai társadalombiztosítási számot kell feltüntetni. Társadalombiztosítási szám helyett adószám feltüntetésére akkor kerülhet sor, ha maga az ügyfél nem rendelkezik

társadalombiztosítási számmal (mert az amerikai jogszabályok alapján nem kaphat azt), de rendelkezik amerikai adószámmal.

## II. Nyilatkozási rész

Part II Certification	
Under penalties of perjury, I certify that:	
1.	The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2.	I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3.	I am a U.S. citizen or other U.S. person (defined below), and
4.	The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	

A fenti nyilatkozási rész 4 pontot tartalmaz, melyek közül csak az első három releváns természetes személy ügyfelek esetén és azok az alábbiakat jelentik:

1. Az ügyfél büntetőjogi felelőssége tudatában nyilatkozik, hogy helyesen adta meg társadalombiztosítási számát vagy adószámát.
2. Az ügyfelet nem terheli kiegészítő adólevonási kötelezettség.
3. Az ügyfél amerikai adóalanynak minősül.

## III. A nyilatkozat aláírása

Sign Here	Signature of U.S. person ▶	1.	Date ▶	2.
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1. Az ügyfélnek a nyilatkozatot aláírásával kell ellátnia a jelzett helyen.
2. A nyilatkozat kitöltésének dátumát a megjelölt helyen kell feltüntetni.

## Instructions for completing W-9 Form

Based on the Act XIX of 2014 on the promulgation of the Agreement between the Government of Hungary and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA and amending certain acts relating thereto (hereinafter: the FATCA Act), Erste Befektetési Zrt. (hereinafter: the Company) is obliged the check the tax residence of its customers. In order to carry out a U.S. tax residency audit, all customers who enters into a contractual relationship with the Company, have to make a written declaration of whether or not they are taxpayers of the United States in terms of tax residence.

If the natural person client has **US indicia AND qualified as US taxpayer** he/she is obliged to complete W-9 Form. The Form can be found here: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

On W-9 the natural person client qualified as US taxpayer provides his / her

- TIN – **Taxpayer Identification Number**, or
- SSN – **Social Security Number**

for the Company. The SSN and / or TIN number - as well as other data defined in the respective Act – has to be forwarded annually by the Company to the National Tax and Customs Administration (hereinafter: NAV), and from there to the US tax authority.

<b>W-9</b> Form (Rev. October 2018) Department of the Treasury Internal Revenue Service		<b>Request for Taxpayer Identification Number and Certification</b> Go to <a href="https://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.		Give Form to the requester. Do not send to the IRS.
<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.				
<b>2</b> Business name/disregarded entity name, if different from above				
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 9): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)			
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC			
	<input type="checkbox"/> C Corporation			
	<input type="checkbox"/> S Corporation			
	<input type="checkbox"/> Partnership			
<input type="checkbox"/> Trust/estate				
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.				
<b>6</b> City, state, and ZIP code				
<b>7</b> List account number(s) here (optional)				
<b>Part I Taxpayer Identification Number (TIN)</b> Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. <b>Note:</b> If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.				
<b>Part II Certification</b> Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.				
<b>Sign Here</b> Signature of U.S. person _____ <b>Date</b> _____				
<b>General Instructions</b> Section references are to the Internal Revenue Code unless otherwise noted. <b>Future developments.</b> For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were prepared, go to <a href="https://www.irs.gov/FormW9">www.irs.gov/FormW9</a> . <b>Purpose of Form</b> An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following: • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. <i>If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.</i>				

## I. Particulars of natural person client

**Form W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer Identification Number and Certification**

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Give Form to the requester. Do not send to the IRS.

1. Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2. Business name/disregarded entity name, if different from above

3. Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check **only one** of the following seven boxes.

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

5. Address (number, street, and apt. or suite no.) See instructions.

6. City, state, and ZIP code

7. List account number(s) here (optional)

Requester's name and address (optional)

1. **Name:** the name of the customer must be indicated here
2. **Tax classification:** „Individual/sole proprietor“ should be indicated – it refers to natural persons.
3. **Address:** the address filed and registered by the International Revenue Service (IRS) must be indicated here.

**Other fields should not be completed in case of natural person clients!**

## II. Indicating Taxpayer Identification Number or Social Security Number

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

**Social security number**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

**Employer identification number**

\_\_\_\_ - \_\_\_\_\_

In case of natural person clients only this field must be completed. The TIN /SSN issued by the US tax authority must be indicated here.

SSN should be indicated primarily. Instead of SSN, TIN should be indicated if the customer does not have a social security number (because he / she is not eligible under US law) but has US TIN.

### III. Declaration

Only the first 3 points refer to natural person clients:

Part II	Certification
Under penalties of perjury, I certify that:	
1.	The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2.	I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3.	I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	

### IV. A Signature

Sign Here	Signature of U.S. person ▶ 1.	Date ▶ 2.
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