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 adóalanynak 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.

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7 List account number(s) here (optional)			7 List account num	ber(s) here (optional)	<u> </u>				

- 1. **Név:** ebben a mezőben kell feltüntetni az ügyfél nevét.
- 2. **Adóbesorolás:** az "Individual/sole proprietor" kategóriát kell megjelölni, ez jelöli ugyanis, hogy természetes személy ügyfél teszi a nyilatkozatot.
- 3. **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

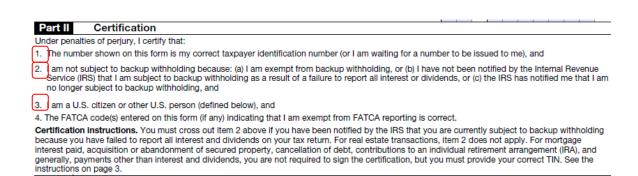
Part I Taxpayer Identification Number (TIN)	
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, 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 <i>How to get a TIN</i> on page 3.	Social security number
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	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. Nyilatkozati rész



A fenti nyilatkozati 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



- 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

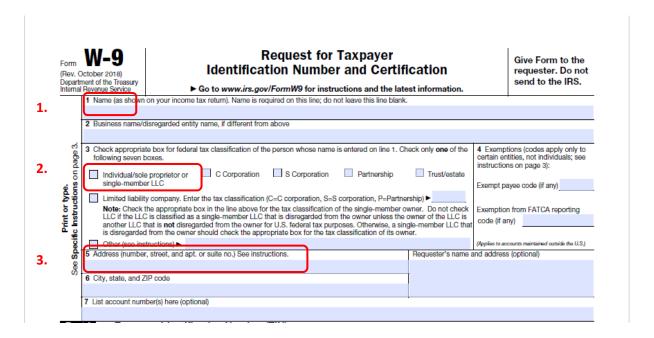
On W-9 the natural person client qualified as US taxpayer provides his / her

- 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.

Departn	W-9 October 2018) ment of the Treasury	Request for Identification Numb ► Go to www.irs.gov/FormW9 for in				re	queste	m to ther. Do nother IRS.	
merna	1 Name (as shown	on your income tax return). Name is required on this line:							
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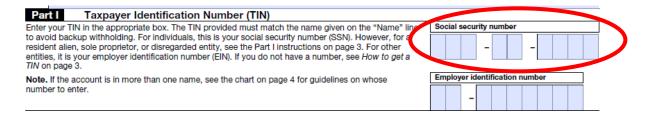
I. Particulars of natural person client



- 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



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:

Certification

Under penalties of perjury, I certify that:

3. am a U.S. citizen or other U.S. person (defined below), and

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 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

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. 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 falled 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

