

# W-8BEN-E - Pernyataan Status Asing *Beneficial Owner* (pemilik manfaat ekonomis dari penghasilan) untuk Pemotongan Pajak dan Laporan Pajak Amerika Serikat (Badan Usaha)

Formulir W-8BEN-E harus dilengkapi dengan benar dimana Anda tidak dapat melakukan perubahan apapun.

Apabila terjadi kesalahan, Anda harus memulai dari awal kembali dengan menggunakan formulir baru. *Jangan gunakan cairan penghapus tulisan atau alat pengkoreksi tulisan lainnya.*

Semua formulir W harus dilengkapi dalam bahasa Inggris.

Form <b>W-8BEN-E</b> (February 2014) Department of the Treasury Internal Revenue Service		<b>Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)</b> OMB No. 1545-1621																																					
<p><b>Do NOT use this form for:</b></p> <ul style="list-style-type: none"> <li>U.S. entity or U.S. citizen or resident</li> <li>A foreign individual</li> <li>A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits).</li> <li>A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)</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 that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions)</li> <li>Any person acting as an intermediary</li> </ul>				<p><b>Instead use Form:</b></p> <ul style="list-style-type: none"> <li>W-9</li> <li>W-8BEN (Individual)</li> <li>W-8ECI</li> <li>W-8IMY</li> <li>W-8ECI or W-8EXP</li> <li>W-8IMY</li> </ul>																																			
<p><b>Part I Identification of Beneficial Owner</b></p>																																							
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)																																							
<p>4 Chapter 3 Status (entity type) (Must check one box only):</p> <table border="0"> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td><input type="checkbox"/> Private foundation</td> <td colspan="4"></td> </tr> </table> <p>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</p>				<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> Private foundation																									
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7 Mailing address (if different from above)																																							
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8 U.S. taxpayer identification number (TIN), if required	9a <input type="checkbox"/> GIIN	b <input type="checkbox"/> Foreign TIN	10 Reference number(s) (see instructions)																																				
<p><b>Note.</b> Please complete remainder of the form including signing the form in Part XXIX.</p> <p>For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form <b>W-8BEN-E</b> (2-2014)</p>																																							

**A. Harap baca bagian ini dan semua petunjuk terkait untuk memastikan Anda melengkapi formulir W yang benar.**

**B. BAGIAN I (Identifikasi *Beneficial Owner*)(Halaman 1 dari formulir)**

**Kolom 1** Nama lengkap perusahaan yang merupakan *beneficial owner*

**Kolom 2** Negara tempat perusahaan atau organisasi

**Kolom 3** Nama badan usaha perseorangan yang menerima pembayaran (jika berlaku)

**Kolom 4** Status Pasal 3 (jenis badan usaha) (Harus memberi tanda centang pada satu kotak saja):

**Kolom 5** Status Pasal 4 (Status FATCA)

**Kolom 6** Alamat tempat tinggal permanen.

Masukkan alamat lengkap pada baris pertama, kemudian Kota, negara bagian atau propinsi, termasuk kode pos, pada baris kedua **dan "Negara" dalam kotak negara.**

JANGAN GUNAKAN:

Kotak Pos atau alamat sementara milik pihak ketiga

Nama dari pihak ketiga

Dialamatkan ke alamat suatu Lembaga Keuangan

Alamat di Amerika Serikat

**Kolom 7** Cantumkan alamat surat menyurat termasuk "Negara" dalam kotak negara. Cantumkan alamat suratmenyurat hanya bila berbeda dari alamat tempat tinggal Permanen Anda.

**Catatan:** Jika Anda mencantumkan alamat surat menyurat Amerika Serikat, Anda harus memberikan penjelasan/alasan tertulis mengenai alamat surat-menyurat di Amerika Serikat tersebut. Demikian pula jika negara yang Anda cantumkan berbeda dengan negara alamat tempat tinggal permanen Anda, maka Anda harus memberikan penjelasan tertulis.

**Kolom 8** Cantumkan Taxpayer Identification Number/ TIN (nomor pengenal wajib pajak Amerika Serikat) jika perlu

Masukkan Nomor Wajib Pajak Perusahaan (*Employer Identification Number/EIN*) jika ada.

EIN yang benar selalu terdiri dari 9 digit.

EIN tidak boleh:

- (1) berisi karakter lain selain angka,
- (2) berisi kurang atau lebih dari sembilan digit,
- (3) terdiri dari sembilan angka yang sama, atau
- (4) terdiri dari sembilan angka berurutan (baik urut ke atas atau ke bawah).

**Kolom 9** Beri Tanda Centang disebelah **9a** pada kotak "GIIN" dan masukkan Nomor Identifikasi Perantara Global (*Global Intermediary Identification Number/GIIN*), atau beri tanda centang pada **9b** kotak "TIN Asing" dan masukkan Nomor Pengenal Wajib Pajak Asing (*Foreign Tax Identification Number/Foreign TIN*) jika ada.

Jika Anda belum memiliki GIIN dan ingin mengajukan permohonan untuk memilikinya, atau Anda telah mengajukannya, harap masukkan "Sudah Diajukan" dalam kolom untuk GIIN. Anda akan memiliki waktu 60 hari untuk menyampaikan GIIN Anda kami.

**Kolom 10** Biarkan kosong.

**Catatan:** Untuk informasi lebih lanjut mengenai siapa yang merupakan *beneficial owner* (pemilik pengendali), Anda dapat merujuk pada petunjuk W-8BEN-E.



# W-8BEN-E - Pernyataan Status Asing *Beneficial Owner* (pemilik manfaat ekonomis dari penghasilan) untuk Pemotongan Pajak dan Laporan Pajak Amerika Serikat (Badan Usaha)

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**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
 Limited Branch.  Reporting Model 1 FFI.  U.S. Branch.  
 Participating FFI.  Reporting Model 2 FFI.

12 Address of disregarded entity or branch (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). **C**

City or town, state or province. Include postal code where appropriate.

Country

## C. BAGIAN II (Halaman 2 dari Formulir)

Badan Usaha Perseorangan atau Cabang yang Menerima Pembayaran. (Lengkapi hanya jika badan usaha perseorangan atau cabang FFI (Lembaga Keuangan Asing/LKA) berbeda dari negara tempat tinggal FFI).

13 GIIN (if any)

**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only)

14 I certify that (check all that apply): **D**

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 (see instructions).

c  The beneficial owner is claiming treaty benefits for 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 \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the reasons the beneficial owner meets the terms of the treaty article: \_\_\_\_\_

## D. BAGIAN III (Klaim Manfaat Perjanjian Pajak /Tax Treaty) (jika berlaku). (Untuk tujuan pasal 3 saja)

Lengkapi bagian ini hanya jika Anda adalah penduduk di negara yang terlibat tax treaty dan berhak mengklaim manfaat tax treaty (perjanjian pajak), yaitu apabila Anda memperoleh Pendapatan Tetap atau Telah Ditentukan, Tahunan atau Berkala (*Fixed or Determinable, Annual or Periodical*/ FDAP), misalnya pembayaran dividen, dan pembayaran tersebut berasal dari sumber-sumber di dalam Amerika Serikat Jika Anda memiliki pertanyaan mengenai kelayakan Anda untuk mengklaim manfaat *tax treaty*, sebaiknya Anda mencari saran pajak dari konsultan independen.

**Kolom 14a** beri tanda centang pada kotak dan masukkan "Negara" tempat tinggal

**Kolom 14b ATAU 14c** beri tanda centang pada salah satu kotak bila berlaku

**Kolom 15** Harga dan ketentuan khusus (hanya jika berlaku - lihat petunjuk).

Claim it? Yes Complete Part III.  Yes  No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status). **E**

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## E. BAGIAN IV SAMPAI XXVIII

Sisa Bagian-bagian formulir ini (Bagian IV sampai XXVIII) meliputi sertifikasi khusus berkaitan dengan status pasal 4 yang Anda beri tanda centang pada Bagian 1, kolom 5.

Untuk bagian ini dalam formulir, Anda harus melengkapinya hanya jika sertifikasinya berlaku untuk status pasal 4.

### Contoh:

Jika sebuah badan usaha memilih 'Bank lokal tak terdaftar yang dianggap mematuhi dan bersertifikasi' pada Bagian 1, kolom ke-5, maka badan usaha tersebut wajib melengkapi Bagian V dari Formulir W-8BEN-E.

Anda lihat bahwa kepala bagian yang harus dilengkapi adalah sesuai dengan status pasal 4 (status FATCA) yang dipilih pada Bagian 1, kolom 5; juga memuat referensi ke bagian yang akan dilengkapi, yaitu dalam contoh ini adalah Bagian V.

## Contoh

**Part V Certified Deemed-Compliant Nonregistering Local Bank**

18  I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that

