

# The Depository Trust Company

## **IMPORTANT**

### **REVISION OF B# 6399**

**B#:** 6462

**DATE:** June 07, 2004

**TO:** All participants

**CATEGORY:** Dividends

**FROM:** Frederick Ceraso, Sr. Specialist, International Services

**ATTENTION:** Operations, Reorg & Dividend Managers, Partners & Cashiers

**SUBJECT:** Procedures for certain tax refunds-Country: Italy  
Luxottica Group S.p.A. ADRs  
CUSIP: 55068R202  
Record Date: 06/23/04 Payable Date: 07/01/04

The Depository Trust Company has received from The Bank of New York the attached information regarding certain tax refunds on the above captioned dividend.

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from this procedure should secure the required documentation.

**\*\*\* IMPORTANT TAX NOTICE EXTREMELY TIME SENSITIVE \*\*\***

**FORMS MUST BE RETURNED TO THE BANK OF NEW YORK BY JULY 5, 2004**

**To the Beneficial Holders of American Depositary Receipts (“ADRs”)  
representing “Ordinary” Shares of  
Luxottica Group S.p.A. (Luxottica)**

**CUSIP # 55068R 20 2**

Dear Luxottica Group ADR Holder:

Luxottica Group S.p.A. (the “Company”) has announced a proposed cash dividend payable on **July 1, 2004** to ADR holders of record on **June 23, 2004** subject to approval at the ordinary shareholders’ meeting which will be held on June 17, 2004 on first call (or on June 18, 2004 on second call). Dividend paid to beneficial owners who are not Italian resident and do not have a permanent establishment in Italy, are subject to 27.0 percent substitute tax rate.

**B# 6462**

Accordingly, the amount of the dividend paid to The Bank of New York, as depositary of the Ordinary Shares and the issuer of the ADSs, through UniCredito Italiano S.p.A., as custodian under the Deposit Agreement, will be subject to such Italian substitute tax. Therefore, the amount of the dividend that the holders of ADS will initially receive will be net of such substitute tax.

All owners of ADSs will be given the opportunity to submit to The Bank of New York, in accordance with the procedure set forth by it, the documentation attesting their residence for tax purposes in Italy or in countries which have entered into tax treaties with Italy, pursuant to which reduced/NIL tax rates might become directly applicable. Please find attached the necessary forms setting forth the detailed procedure to be used by ADS holders for the purpose of obtaining the direct application of the reduced/NIL tax rate.

All ADS holders which are Italian resident for tax purposes, should deliver by **July 5, 2004** to The Bank of New York the documentation, dated before **June 24, 2004**, attesting the tax regime applicable. For Italian resident ADR holders please complete the attached Forms A to G "Dichiarazione Percettore Dividendo" depending on the beneficial owner status.

Also ADS holders, who are not Italian resident for tax purposes, should deliver by **July 5, 2004** to The Bank of New York the documentation, signed before **June 24, 2004**, attesting their residence for tax purposes in countries which have entered into tax treaties with Italy, pursuant to which reduced tax rates might become directly applicable. For US resident ADR holders please complete the attached Certification Request Form 8802. For ADR holders who are residents of countries having anti-double taxation treaties with the Republic of Italy please obtain certification from your appropriate Tax Authority by completing the applicable attached Certification Request Form A-4 (Tax Relief Form for Dividends for non-U.S. resident holders) depending on whether you are an individual or a company. Please note that the certification that you receive (either via Form 8802 or Form A-4) from the relevant Tax Authority must be dated before June 24, 2004.

As soon as the required documentation is delivered by The Bank of New York to UniCredito Italiano, such bank shall endeavor to effect, repayment of the entire 27.0 percent withheld or the balance between the 27.0 percent withheld at the time of payment and the rate actually applicable to the ADS holder, as the case maybe. By way of example, Italy and United States (as well as many other countries) are parties to a tax treaty pursuant to which the rate of the tax applicable to dividends paid by an Italian resident company to a U.S. resident entitled to the benefits under the treaty may be reduced to 15.0 percent. Therefore, U.S. resident ADS holders have the opportunity of being repaid a further 12.0 percent of the gross dividend, that is the difference between the 27.0 percent withheld at the time of payment of the dividend and the 15.0 percent substitute tax provided for by the Italy – U.S. tax treaty.

In the past many ADS holders have been unable to provide the required certificates within the deadline, because the tax authorities can take two months or more in releasing such documents. Therefore, the Company advises you, in case you expect to be a holder of ADSs of record on June 23, 2004 and are interested in implementing the procedure to obtain the application of the reduced substitute tax rate, to start well in advance of June 24, 2004 such procedure by completing the appropriate form (Form A to G for Italian residents, Form 8802 for U.S. residents, Form A-4 for residents of other countries), which needs to be signed, for non-Italian residents only, by the relevant Tax Authority before June 24, 2004. The procedure established by The Bank of New York and UniCredito Italiano contemplates that, once the ADS holder has delivered the proper documentation to The Bank of New York, the latter will make it available to UniCredito Italiano and consequently the additional dividend amount will be payable to the ADS holders.

**Please note that in order for ADS holder to take advantage of the accelerated tax refund (Quick Refund), the certification by the respective Tax Authority must be dated before June 24, 2004 (the dividend payable date in Euro) and The Bank of New York should receive the certification on or before July 5, 2004.**

In addition to the Certification, all non-Italian ADS owner must provide a declaration in which he/she represents not to have a permanent establishment in Italy (the "Declaration"). Beneficial owners whose records are maintained through a Broker should prepare a Declaration by completing the enclosed Declaration Form R. Upon receipt of the certification, please return it along with the Declaration Form to The Bank of New York as follows:

The Bank of New York  
101 Barclay Street, 15E  
New York, NY 10286  
Attn.: Bob Kellett  
(212) 815-2726

**B# 6462**

Holders can use the attached tax rate to determine their (clients) applicable withholding tax rate(s). To certify as to our country(ies) of residence and to apply for a reduced rate(s) of withholding tax, please complete and return the certification (from your relevant Tax Authority) and declaration forms to The Bank of New York at the address indicated above. Participants are advised that the tax rates are not final and subject to change. Please make a note of the following:

**NOTE 1: The deadline to return the completed certification form to The Bank of New York is July 5, 2004.**

**NOTE 2: The certification form should bear a date subsequent to January 1, 2004 and before June 24, 2004.**

**NOTE 3: The simplified Tax relief is subject to a Tax reclamation processing fee of \$0.003 per share claimed at a favorable withholding rate. This charge is applied on a per beneficial owner basis.**

Requests for reclamation received after **July 5, 2004**, will not be processed. After such date, eligible ADR holders may be required to reclaim refund directly from the Italian Tax Authorities at the following address:

Centro Operativo  
Via Sparto 21  
65100 Pescara  
Italy

Should you have any questions or require additional information, please call Bob Kellett at 212 815-2726

Sincerely,

THE BANK OF NEW YORK  
as Depositary

DICHIARAZIONE PERCETTORE DIVIDENDO: PERSONE FISICHE

A: UNICREDITO ITALIANO  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

il sottoscritto ..... nato a .....il ..... residente a  
..... in Via .....  
CAP .....Codice Fiscale ..... titolare beneficiario di N. ....American  
Depository Share ( " ADS " ) rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A.  
depositati sul conto titoli intestato al sottoscritto presso la Banca .....filiale  
di.....;

Pertanto, in base all' art. 27ter del D.P.R. 600/73

**chiede**

( apporre una " X " su una delle seguenti opzioni )

che il dividendo relativo all'esercizio 2003 gli sia corrisposto senza applicazione di alcuna imposta;

oppure

che il dividendo relativo all'esercizio 2003 gli sia corrisposto al netto dell'imposta sostitutiva del 12,5%. A tal fine, dichiaro che gli strumenti finanziari immessi nel suddetto deposito titoli non sono relativi ad attività di impresa e non costituiscono partecipazioni qualificate ai sensi dell'art. 81, comma 1 lettera C) del T.u.i.r.

Mi impegno inoltre a comunicare tempestivamente a codesta Banca qualunque circostanza in grado di modificare l'attuale condizione.

La sottoscritta si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatari e dipendenti, da qualsiasi responsabilità, danno, perdita o passività che gli stessi potessero subire in conseguenza di iniziative intraprese fidando sulle dichiarazioni ed informazioni contenute nella presente dichiarazione.

In fede,

Data ..... Firma .....

B# 6462

**ALLEGATO B**

**DICHIARAZIONE PERCETTORE DIVIDENDI:  
PERSONE GIURIDICHE**

**A: UNICREDITO ITALIANO**  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

la sottoscritta Soc. .... con sede sociale a ..... in Via  
....., CAP ..... Codice Fiscale  
.....in persona del proprio legale rappresentante Sig. ....dichiara:

- di essere titolare beneficiario di N. ....American Depositary Share ("ADS") rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A. -depositati sul conto intestato alla sottoscritta presso la Banca..... Filiale di .....
- che il dividendo percepito concorre alla determinazione del proprio reddito imponibile;

Pertanto, in base all' art. 27ter del D.P.R. 600/73

**chiede**

che il dividendo relativo all'esercizio 2003 sia corrisposto al lordo dell'imposta sostitutiva

La sottoscritta si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatarî e dipendenti, da qualsiasi responsabilità, danno, perdita o passività che gli stessi potessero subire in conseguenza di iniziative intraprese fidando sulle dichiarazioni ed informazioni contenute nella presente dichiarazione.
--

In fede,

Data ..... Timbro e Firma .....

**B# 6462**

**ALLEGATO C**

**DICHIARAZIONE PERCETTORE DIVIDENDI:  
FONDI DI INVESTIMENTO MOBILIARE, SICAV, FONDI  
COMUNI LUSSEMBURGHESE "STORICI" E FONDI  
MOBILIARI CHIUSI**

A: UNICREDITO ITALIANO  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

la sottoscritta Soc. .... con sede sociale a ..... in Via  
....., CAP ..... Codice Fiscale  
.....in persona — del proprio legale rappresentante Sig. |  
.....

**dichiara che**

il seguente O.I.C.V.M. di diritto nazionale .....gestito dalla sottoscritta società è:

- titolare beneficiario di N. ....American Depositary Share ( " ADS ") rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A. depositati sul conto intestato al sottoscritto presso la Banca .....filiale di .....

**istituito quale:**

( apporre una X su una delle seguenti opzioni ) :

- fondo comune di investimento mobiliare ai sensi della Legge 23 marzo 1983, n. 77;
- Società d'Investimento a Capitale Variabile ai sensi del D. Lgs. 25 gennaio 1992, n. 84;
- fondo comune di diritto Estero autorizzato al collocamento in Italia ex-D.L. 6 giugno 1956, N. 476, ai sensi dell'art. 11-BIS del D.L. 30 settembre 1983, n. 512;
- fondo mobiliare chiuso ai sensi della Legge 14 agosto 1993, n. 344;

pertanto, in base all'art. 27-ter del D.p.r. 600/73

**chiede**

che il dividendo relativo all'esercizio 2003 sia corrisposto senza alcuna imposta sostitutiva

La sottoscritta si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatari e dipendenti, in relazione a qualsiasi

**B# 6462**

responsabilità, danno, perdita o passività che ciascuno di essi possa subire in conseguenza di iniziative intraprese fidando sulla esattezza, verità e completezza delle dichiarazioni od informazioni contenute nella presente dichiarazione.

In fede,

Data ..... Timbro e Firma .....

**B# 6462**

**ALLEGATO D**

**DICHIARAZIONE PERCETTORE DIVIDENDI:  
FONDO PENSIONE**

A: UNICREDITO ITALIANO  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

la sottoscritta Soc. .... con sede sociale a ..... in Via  
....., CAP ..... Codice Fiscale  
.....in persona        del proprio legale rappresentante Sig. |  
.....

**dichiara che**

il seguente fondo pensione .....gestito dalla sottoscritta società è:

- titolare beneficiario di N. ....American Depository Share (~~“-ADS-”~~)\_rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A.. depositati sul conto intestato al sottoscritto presso la Banca .....Filiale di ..... ;
- istituito quale fondo pensione *ai sensi del Decreto Legislativo 21 aprile 1993, n.124;*

pertanto, in base all'art. 27-ter del D.p.r. 600/73

**chiede**

che il dividendo relativo all'esercizio 2003 sia corrisposto senza alcuna imposta sostitutiva.

La sottoscritta si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatari e dipendenti, in relazione a qualsiasi responsabilità, danno, perdita o passività che ciascuno di essi possa subire in conseguenza di iniziative intraprese fidando sulla esattezza, verità e completezza delle dichiarazioni od informazioni contenute nella presente dichiarazione.

In fede,

Data ..... Timbro e Firma .....



**B# 6462**

**ALLEGATO E**

**DICHIARAZIONE PERCETTORE DIVIDENDI:  
GESTIONI PATRIMONIALI**

A: UNICREDITO ITALIANO  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

la sottoscritta Soc. .... con sede sociale a ..... in Via ....., CAP  
..... Codice Fiscale ..... in persona del proprio legale rappresentante Sig.  
.....

**dichiara che**

- con riferimento a N. .... American Depositary Share ("ADS") rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A., depositati presso la Banca..... Filiale di ..... i dividendi distribuiti da Luxottica Group S.p.A. su questi ADS relativi all'esercizio 2002 sono di pertinenza di patrimoni conferiti dalla nostra clientela in gestioni patrimoniali per le quali la clientela ha optato per il regime del risparmio gestito di cui all'art. 7, D. Lgs. 21 novembre 1997, N. 461;
- che, ai sensi dell'art. 7 del Decreto Legislativo del 21 novembre 1997 N. 461/97, su detti dividendi non si applica alcuna imposta sostitutiva;

e pertanto

**chiede**

che il dividendo relativo all'esercizio 2003 sia corrisposto senza alcuna imposta sostitutiva.

Il sottoscritto si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatari e dipendenti, da qualsiasi responsabilità, danno, perdita o passività che gli stessi potessero subire in conseguenza di iniziative intraprese fidando sulla esattezza, verità e completezza delle dichiarazioni od informazioni contenute nella presente dichiarazione.

In fede,

Data ..... Timbro e Firma .....

**B# 6462**

**ALLEGATO F**

**DICHIARAZIONE PERCETTORE  
DIVIDENDI: SOCIETA' FIDUCIARIA**

A: UNICREDITO ITALIANO  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

il sottoscritto ....., nella propria qualità di rappresentante legale della ( NOME DELLA SOCIETA' FIDUCIARIA ) .....  
intestataria fiduciariamente degli ADSR di cui più in dettaglio nel prosieguo, con la presente in nome e per conto della società

**attesta che**

con riferimento a N. .... American Depositary Share ("ADS") rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A., detti ADSR sono depositati sul conto intestato al sottoscritto presso la Banca ..... Filiale di ..... e che l'effettivo beneficiario dei dividendi distribuiti -da Luxottica Group S.p.A. su tali ADS relativi all'esercizio 2002, è una persona fisica residente in Italia a fini fiscali e pertanto

**chiede**

( apporre una "X" su una delle seguenti opzioni )

- che il dividendo relativo all'esercizio 2003 sia corrisposto senza applicazione di alcuna imposta sostitutiva;
  
- che il dividendo relativo all'esercizio 2003 gli sia corrisposto al netto dell'imposta sostitutiva del 12,5%. A tal fine, dichiaro che gli strumenti finanziari immessi nel suddetto deposito titoli non sono relativi ad attività di impresa e non costituiscono partecipazioni qualificate ai sensi dell'art. 81, comma 1 lettera C) del T.u.i.r.

Mi impegno inoltre a comunicare tempestivamente a codesta Banca qualunque circostanza in grado di modificare l'attuale condizione.

Il sottoscritto si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatari e dipendenti, da qualsiasi responsabilità, danno, perdita o passività che gli stessi potessero subire in conseguenza di iniziative intraprese fidando sulla esattezza, verità e completezza delle dichiarazioni od informazioni contenute nella presente dichiarazione.

In fede,

Data ..... Timbro e Firma .....

**B# 6462**

**ALLEGATO G**

DICHIARAZIONE PERCETTORE  
DIVIDENDI: FONDI DI INVESTIMENTO  
IMMOBILIARE CHIUSI

A: UNICREDITO ITALIANO  
Via Prati, 12  
20145 MILANO  
C.A. Vittorio Marangione

**Oggetto: Dividendo 2003 ADS di Luxottica Group S.p.A.**

Egregi Signori,

la sottoscritta Soc. .... con sede sociale a .....in Via .....,  
CAP ..... Codice Fiscale ..... in persona del proprio legale rappresentante Sig.  
.....

**dichiara che**

il fondo d'investimento immobiliare .....gestito dalla sottoscritta società:

- è titolare beneficiario di N. ....American Depositary Share ("ADS") rappresentativi del diritto di ricevere una azione ordinaria di Luxottica Group S.p.A. depositati sul conto intestato al sottoscritto presso la Banca .....Filiale di .....

**chiede**

*quale fondo di investimento immobiliare chiuso ai sensi della Legge 25 gennaio 1994, n. 86 di essere assoggettato sui suddetti dividendi all'imposta sostitutiva del 12,5% a titolo definitivo -prevista dall'art. 27ter, del D.P.R. 600/73;*

La sottoscritta si impegna a manlevare e tenere indenne l'UniCredito Italiano, i suoi rappresentanti, funzionari, agenti, direttori, mandatari e dipendenti, in relazione a qualsiasi responsabilità, danno, perdita o passività che ciascuno di essi possa subire in conseguenza di iniziative intraprese fidando sulla esattezza, verità e completezza delle dichiarazioni od informazioni contenute nella presente dichiarazione.

In fede,

Data ..... Timbro e Firma .....**CERTIFICATION**

B# 6462

**CERTIFICATION REQUEST FORM A-4 (Tax Relief Form for Dividends for non-U.S. resident holders)**

Persone fisiche/Individuals

<b>RICHIESTA DI ATTESTAZIONE PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA SU DIVIDENDI DISTRIBUITI DA SOCIETA' ITALIANE</b>
REQUEST FOR THE APPLICATION OF THE REDUCED WITHHOLDING TAX ON DIVIDENDS DISTRIBUTED BY ITALIAN COMPANIES

*Dichiarazione presentata da*

Declaration in force by

*Imposizioni in vigore tra la Repubblica Italiana e*

avoidance of Double Taxation between Italy and \_\_\_\_\_

*in virtu' del Trattato contro le doppie*

according to the Convention for the

*Sezione 1/ Section I*

**DICHIARAZIONE DEL BENEFICIARIO OVVERO DEL RAPPRESENTANTE LEGALE**  
STATEMENT OF THE RECIPIENT OR HIS LEGAL REPRESENTATIVE

*beneficiario/recipient*

*Cognome*  
Surname

*Nome*  
Name

*Sesso*  
Sex

*Data di nascita(gg/mm/aa)*  
Date of birth (dd/mm/yy)

*Città di nascita*  
City of Birth

*Sato di nascita*  
Country of birth

*Codice identificativo*  
Identification number

*Rilasciato da*  
Issued by

*Domicilio fiscale (indirizzo completo)*  
Fiscal domicile (full address)

*Città*  
City

*Stato*  
Country

*dichiara:*  
*declares:*

*di essere residente in*  
*Italiana e*

to be resident in  
Italy and

*in virtù del Trattato contro le doppie imposizioni in vigore tra la Repubblica*

according to the Convention for the avoidance of Double Taxation between

*di non svolgere attività industriale o commerciale in Italia per mezzo di una stabile organizzazione;*  
not to carry out any industrial or commercial activity in Italy by means of a permanent establishment;

*che comunicherà immediatamente ogni nuova circostanza che osti all'applicazione del Trattato contro le*  
*Doppie Imposizioni;*

that any new circumstance that may affect the application of the Convention for the avoidance of the Double  
taxation will be immediately communicated;

*che le informazioni sopra indicate sono veritiere e corrette*  
that the abovementioned information are true and correct

*si autorizza UniCredito Italiano a conservare l'originale di questo documento presso i propri uffici a disposizione*  
*delle competenti Autorità Fiscali*

we hereby authorize UniCredito Italiano to keep the original documents in their records at the disposal of the  
competent Tax Authorities

LUOGO E DATA/PLACE AND DATE \_\_\_\_\_

TIMBRO E FIRMA DEL BENEFICIARIO O DEL RAPPRESENTANTE LEGALE  
STAMP AND SIGNATURE OF THE BENEFICIARY OR LEGAL REPRESENTATIVE

TIMBRO E FIRMA DEL DELEGATO  
STAMP AND SIGNATURE OF THE QUALIFIED PROXYHOLDER

NOME E COGNOME DEL RAPPRESENTANTE DEL DELEGATO  
NAME AND SURNAME OF THE SIGNATORY FOR THE QUALIFIED PROXYHOLDER

Sezione II/Section II

**AD USO ESCLUSIVO DELL'AUTORITA' FISCALE ESTERA**  
FOREIGN TAX AUTHORITIES' USE ONLY

*Si attesta che il Beneficiario indicato nella Sezione I del presente modello è residente in*  
We hereby declare that the beneficiary stated in Section I of this form is resident in

*Si attesta, inoltre, che le dichiarazioni contenute nel presente modello sono esatte per quanto risulta a questa Amministrazione.*  
We hereby confirm that the statements supplied in this form are true as to this Administration' s knowledge.

<i>Ufficio Fiscale Competente</i> <i>Name of Tax Authority's Office</i>	<i>Indirizzo/Full address</i>
<i>Città/City</i>	<i>Stato/Country</i>

B# 6462

**CERTIFICATION REQUEST FORM A-4 (Tax Relief Form for Dividends for non-U.S. resident holders)**

**Società/ Companies**

<b>RICHIESTA DI ATTESTAZIONE PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA SU DIVIDENDI DISTRIBUITI DA SOCIETA' ITALIANE</b>
REQUEST FOR THE APPLICATION OF THE REDUCED WITHHOLDING TAX ON DIVIDENDS DISTRIBUTED BY ITALIAN COMPANIES

Dichiarazione presentata da  
Declaration in force by  
Imposizioni in vigore tra la Repubblica Italiana e  
avoidance of Double Taxation between Italy and \_\_\_\_\_

in virtù del Trattato contro le doppie  
according to the Convention for the

Sezione 1/ Section I
----------------------

**DICHIARAZIONE DEL BENEFICIARIO OVVERO DEL RAPPRESENTANTE LEGALE**  
STATEMENT OF THE RECIPIENT OR HIS LEGAL REPRESENTATIVE

beneficiario/recipient

Il sottoscritto  
The undersigned

Rappresentante legale di (ragione sociale)  
Legal representative (full company name)

Con sede a  
Established on

Codice  
Code (1)

Codice fiscale (se assegnato)  
Tax identification number (if applicable)

dichiara:  
declares:

di essere residente in \_\_\_\_\_ in virtù del Trattato contro le doppie imposizioni in vigore tra la Repubblica  
Italiana e \_\_\_\_\_  
to be resident in \_\_\_\_\_ according to the Convention for the avoidance of Double Taxation between  
Italy and \_\_\_\_\_

di non svolgere attività industriale o commerciale in Italia per mezzo di una stabile organizzazione;  
not to carry out any industrial or commercial activity in Italy by means of a permanent establishment;

che comunicherà immediatamente ogni nuova circostanza che osti all'applicazione del Trattato contro le  
Doppie Imposizioni;  
that any new circumstance that may affect the application of the Convention for the avoidance of the Double  
taxation will be immediately communicated;

che le informazioni sopra indicate sono veritiere e corrette  
that the abovementioned information are true and correct

si autorizza UniCredito Italiano a conservare l'originale di questo documento presso i propri uffici a disposizione  
delle competenti Autorità Fiscali  
we hereby authorize UniCredito Italiano to keep the original documents in their records at the disposal of the  
competent Tax Authorities

LUOGO E DATA/PLACE AND DATE \_\_\_\_\_

TIMBRO E FIRMA DEL BENEFICIARIO O DEL RAPPRESENTANTE LEGALE  
STAMP AND SIGNATURE OF THE BENEFICIARY OR LEGAL REPRESENTATIVE

TIMBRO E FIRMA DEL DELEGATO  
STAMP AND SIGNATURE OF THE QUALIFIED PROXYHOLDER

NOME E COGNOME DEL RAPPRESENTANTE DEL DELEGATO  
NAME AND SURNAME OF THE SIGNATORY FOR THE QUALIFIED PROXYHOLDER

Sezione II/Section II

**AD USO ESCLUSIVO DELL'AUTORITA' FISCALE ESTERA**  
FOREIGN TAX AUTHORITIES' USE ONLY

*Si attesta che il Beneficiario indicato nella Sezione I del presente modello è residente in*  
We hereby declare that the beneficiary stated in Section I of this form is resident in

*Si attesta, inoltre, che le dichiarazioni contenute nel presente modello sono esatte per quanto risulta a questa Amministrazione.*  
We hereby confirm that the statements supplied in this form are true as to this Administration's knowledge.

<i>Ufficio Fiscale Competente</i> <i>Name of Tax Authority's Office</i>	<i>Indirizzo/Full address</i>
<i>Città/City</i>	<i>Stato/Country</i>

**B# 6462**

**DECLARATION FORM R**

**APPLICATION FOR PARTIAL REFUND  
OF ITALIAN WITHOLDING TAX ON DIVIDENDS PAID TO BENEFICIAL OWNERS**

Not resident in Italy under art. 10 of the Double Taxation Agreement between Italy and \_\_\_\_\_ (country of residence of the beneficial owner) with respect to taxes on income, signed on \_\_\_\_\_

**1. DECLARATION OF THE BENEFICIAL OWNER OF THE DIVIDENDS**

The undersigned, \_\_\_\_\_ (name of the Beneficial Owner), resident in \_\_\_\_\_ and beneficial Owner of the dividends on the equities listed below, all registered in its name or in the name of \_\_\_\_\_ (the Custodian) and deposited with Monte Titoli Milano.

Is fully responsible for formally declaring that:

- It does not carry on any trade or business in Italy through a permanent establishment within the meaning of the art. 5 of the Double Taxation Agreement between Italy and \_\_\_\_\_ (country of residence of the Beneficial Owner);
- It is resident in \_\_\_\_\_ with the meaning of the art.5 of the aforementioned Double Taxation Agreement between Italy and \_\_\_\_\_ (country of residence of the Beneficial Owner); and
- By virtue of art. 10 of the Double Taxation Agreement, it request partial refund of Italian withholding tax on the dividends, amounting to Euro \_\_\_\_\_

ISSUING COMPANY	AMOUNT AND TYPE OF SHARES	GROSS DIVIDEND PER SHARE	DIVIDEND PAYMENT DATE	TOTAL NET AMOUNT OF DIVIDEND

\_\_\_\_\_  
Place and date

\_\_\_\_\_  
Beneficial Owner's Signature

**2. CUSTODIAN'S DECLARATION ON FAVOUR OF THE BENEFICIAL OWNER**

We hereby declare under our own responsibility that the above statements made by \_\_\_\_\_ (the Beneficial Owner) are true and complete.

The enclosed form was issued by \_\_\_\_\_ tax authorities on \_\_\_\_\_

\_\_\_\_\_  
Place and date

\_\_\_\_\_  
DTC Participant



B# 6462

**DTA TAX RATES ON INTERESTS AND DIVIDENDS IN THE COUNTRY OF THE INCOME SOURCE**

Country	DIVIDENDS	Country	DIVIDENDS
Albania	10%	Malta	15%
Algeria	15%	Morocco	10%, 15% (22)
Argentina	15%	Mauritius	5%, 15% (35)
Australia	15%	Mexico	15%
Austria	15%	Norway	15%
Bangladesh	10%, 15% (4)	New Zealand	15%
Belgium	15%	The Netherlands	5%, 10%, 15% (38)
Brazil	15%	Pakistan	15%, 25% (39)
Bulgaria	10%	Philippines	15%
Canada	15%	Poland	10%
Czech Republic(1)	15%	Portugal	15%
China	10%	Romania	10%
Cyprus	10%	Russia	5%, 10%, (41)
Denmark	15%	Senegal	15%
Ecuador	15%	Singapore	10%
Egypt	20%	Soviet Union (18)	15%
Estonia	5%, 15% (26)	Spain	15%
Finland	10%, 15% (27)	Sri Lanka	15%
France	5%, 15% (28)	South Africa	5%, 15% (42)
Germany	10%, 15% (29)	South Korea	10%, 15% (22)
Greece	15%	Sweden	10%, 15% (43)
Hungary	10%	Switzerland	15%
India	15%, 25% (31)	Tanzania	10%
Indonesia	10%, 15%, (22)	Thailand	15%, 20% (43)
Ireland	15%	Trinidad e Tobago	10%, 20% (22)
Israel	25% (32)	Tunisia	15%
Ivory Coast	15%	Turkey	15%
Japan	10%, 15% (30)	United Arab Emirate	5%, 15% (25)
Kazakhstan	5%, 15% (33)	UK	5%, 15% (40)
Lithuania	5%, 15% (26)	United States	5%, 10%, 15% (38)
Luxembourg	15%	Venezuela	10%
Macedonia	5%, 15% (35)	Vietnam	5%, 10%, 15% (44)
Malaysia	10%	Yugoslavia	10%
		Zambia	5%, 15% (35)

[1] Different rate may depend on the nature of the Beneficial Owner.

- (1) Treaty is applicable both to Czech Republic and Slovak Republic.
- (2) The treaty with Yugoslavia is applicable to the Countries formed as a result of its desegregation.
- (3) The treaty is applicable both to Ukraine and Byelorussia.
- (4) The tax rate at 10% is applicable if the beneficial owner is a company which holds directly or indirectly at least 10 per cent of the capital of the company paying the dividends.
- (5) The tax rate at 0% is applicable only if dividends are paid by a company which is a resident of Cyprus (not exempt from taxation on income) to an Italian resident. Indeed the treaty says: "Dividends paid by a company which is a resident of Cyprus to a resident of Italy shall be exempt from any tax in Cyprus which is chargeable on dividends in addition to the tax chargeable in respect of the profits or income of the company."
- (6) Tax rate at 10% is applicable if the beneficial owner is a company (other than a partnership) which holds directly at least 25% of the capital of the company paying the dividends.
- (7) Tax rate at 18% is applicable only if dividends are paid by a company which is a resident of the Republic of the Ivory Coast and which is exempt from tax on its income or which is not subject to that tax at the normal rate.
- (8) In general the treaty provides that dividends are taxable in both the Contracting State under their own legislation. Tax rate at 20% is applicable only if dividends are paid to an individual resident in Italy. If dividends are paid by a company which is a resident of Egypt to a resident of Italy, such dividends shall be subject only to the tax on income derived from movable capital, the defense tax, the national security tax, Jihad tax and the supplementary taxes.
- (9) Tax rate at 5% is applicable only if the beneficial owner holds directly or indirectly at least 25% of the capital of the company paying the dividends.
- (10) Tax rate at 5% is applicable only if the beneficial owner is a company (other than a partnership) which holds directly at least 10% of the capital of the company paying the dividends.
- (11) Tax rate at 10% is applicable only if the beneficial owner is a company (other than a partnership) which holds directly more than 50% of the capital of the company paying the dividends.
- (12) Tax rate at 5% is applicable only if the beneficial owner is a company subject to the corporation tax which holds directly or indirectly, for a period of at least 12 months preceding the date the dividends were declared, at least 10% of the capital of the company paying the dividends.
- (13) Tax rate at 10% is applicable only if dividends are paid by a company resident in Italy to a company of the Federal Republic of Germany which owns at least 25% of the capital of the first-mentioned company.
- (14) Tax rate at 10% is applicable if the recipient is a company which owns at least 25% of the voting shares of the company paying such dividends during the period of six months immediately before the end of the accounting period for which the distribution of profits takes place.
- (15) Tax rate at 15% is applicable only if the beneficial owner is a company which owns at least 10% of the shares of the company paying dividends.
- (16) This tax rate is applicable in the Country in which the beneficial owner is resident.
- (17) Tax rate at 5% is applicable only if the beneficial owner is a company which holds directly or indirectly at least 10% of the capital of the company paying the dividends.
- (18) Tax rate at 5% is applicable only if the beneficial owner of the dividends holds, directly or indirectly, 75% or more of the capital of the company paying the dividends.
- (19) Tax rate at 5% is applicable only if the beneficial owner is a company (other than a partnership) which holds directly more than 25% of the capital of the company paying the dividends.

**B# 6462**

- (20) Dividends paid by a company which is resident in Malaysia to an Italian resident are not subject to any tax in Malaysia which is chargeable on dividends in addition to the tax chargeable in respect of the income of the company. If after the date of signature of the Agreement the system of taxation in Malaysia applicable to the income and distributions of companies is altered by the introduction of corporation tax (for which no credit is given to the shareholders) and a further dividend tax, then the Malaysian tax chargeable on dividends paid to a resident of Italy shall not exceed 10% of the gross amount of the dividends.
- (21) Tax rate at 15% is applicable if dividends are paid by a company resident of Italy to a resident of Malta who is the beneficial owner thereof. Malta tax shall not exceed 15% of the gross amount of the dividends if such dividends are paid out of gains or profits earned in any year in respect of which the company is in receipt of tax benefits under the provisions regulating aids to industries in Malta, and the shareholder submits returns and accounts to the taxation authorities of Malta in respect of his income liable to Malta tax for the relative year of assessment. This shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.
- (22) Tax rate at 5% is applicable if the beneficial owner is a company which has held more than 50% of the voting shares of the company paying the dividends for a period of twelve months preceding the date the dividends were declared. Tax rate at 10% is applicable if the beneficial owner is a company which has held at least 10%, but not more than 50%, of the voting shares.
- The treaty with the **United States** provides that the tax rate at 10% is applicable under the following additional condition: not more than 25% of the gross income of the company paying the dividends is derived from interest and dividends (other than interest derived in the conduct of a banking or financing business and interest or dividends received from subsidiary companies).
- (23) Tax rate at 15% is applicable only if the recipient company holds directly at least 25% of the capital of the company paying the dividends and the latter company is engaged in an industrial undertaking.
- (24) Tax rate at 5% is applicable if the beneficial owner is a company which controls, directly or indirectly, at least 10% of the voting power in the company paying the dividends. Notwithstanding, **if dividends are paid by a company which is a resident of the United Kingdom** to a resident of Italy: a) where a resident of Italy is entitled to a full tax credit in respect of such a dividend tax may also be charged in the United Kingdom and according to the laws of the United Kingdom on the aggregate of the amount or value of that dividend and the amount of that tax credit at a rate not exceeding 15%; b) where a resident of Italy is entitled to a reduced tax credit (50%) in respect of such a dividend tax may also be charged in the United Kingdom and according to the laws of the United Kingdom on the aggregate of the amount or value of that dividend and the amount of that tax credit at a rate not exceeding 5%; c) in all the other cases dividends paid by a company which is a resident of the United Kingdom to a resident of Italy who is the beneficial owner of the dividends shall be exempt from any tax in the United Kingdom which is chargeable on dividends. **All the reduced tax rates are not applicable** (unless the beneficial owner of the dividend shows that the shares were acquired for the bona fide commercial reasons and not primarily for the purposes of securing the benefit of the reduced rate) if the beneficial owner of a dividend, being a resident of a Contracting State, owns 10% or more of the class of shares in respect of which the dividend is paid and: a) it can have been paid only out of profits which the company paying the dividend earned or other income which it received in a period ending twelve months or more before the relevant date (date on which the beneficial owner of the dividends became the owner of the 10% or more of the class of shares in question); b) the shares in respect of which the dividend was paid have not been held for twelve months continuously ending on the date the dividend was declared.
- (25) Tax rate at 5% is applicable only if the beneficial owner is a company which holds directly or indirectly at least 10% of the capital of the company paying the dividends (this share should be at least 1000,000US\$ or its equivalent in other currency).
- (26) Tax rate at 5% is applicable only if the beneficial owner is a company which has owned at least 25% of the capital of the company paying the dividends for a 12 month period ending on the date the dividend is declared.
- (27) Tax rate at 10% is applicable if the beneficial owner is a company (other than a partnership) which holds directly at least 51% of the capital of the company paying the dividends.
- (28) With reference to dividends paid by a **company which is resident in Thailand**: a) tax rate at 15% is applicable if the company paying the dividends engages in an industrial undertaking and the recipient of the dividends is a company which is a resident of Italy owing at 25% of the voting shares of the former company; b) tax rate at 20% is applicable if the company paying the dividends engages in an industrial undertaking or if the recipient of the dividends is a company which is a resident of Italy owing at least 25% of the voting shares of the company paying the dividends.

With reference to dividends paid by a **company which is resident in Italy** tax rate at 15% is applicable only if the recipient of the dividends is a company which is a resident of Thailand owning at least 25% of the voting shares of the company paying the dividend.

**B# 6462**

(29) Tax rate at 5% is applicable if the beneficial owner is a company (other than a partnership) which holds directly at least 70% of the capital of the company paying the dividends. Tax rate at 10% is applicable if the beneficial owner is a company (other than a partnership) which holds directly at least 25%, but not more than 70%, of the capital of the company paying the dividends.

## Application for United States Residency Certification

▶ See separate instructions

Applicant's name	Applicant's U.S. taxpayer identification number
If a joint return was filed, spouse's name (see instructions)	If a joint return was filed, spouse's U.S. taxpayer identification number
If a separate certification is needed for spouse, check here ▶ <input type="checkbox"/>	

**1** Name and taxpayer identification number as it should appear on the certification if different from above

**2** Applicant's address during the calendar year for which certification is requested, including country and ZIP or postal code (see instructions)

**3a** Mail the certification to (check the appropriate box):

- |   |   |
|---|---|
| <input type="checkbox"/> Address on line 2  | <input type="checkbox"/> Address shown on the attached Form 2848 or Form 8821 |
| <input type="checkbox"/> Address on line 3b | <input type="checkbox"/> Other (specify) ▶ .....                              |

**b** Appointee's name and address (if any)

**c** Appointee's (see instructions):

CAF/Appointee No. ▶ .....

Phone No. ▶ (.....) .....

Fax No. ▶ (.....) .....

**4** Applicant is (check appropriate box(es)):

- a**  Individual. Check all applicable boxes.
- U.S. citizen
  - Sole proprietor
  - U.S. permanent resident alien (green card holder)
  - Other U.S. resident alien. Type of entry visa ▶ .....
  - Current nonimmigrant status ▶ ..... and date of change (see instructions) ▶ .....
  - Dual-status U.S. resident (see instructions). From ▶ ..... to ▶ .....
  - Partial-year Form 2555 filer (see instructions). U.S. resident from ▶ ..... to ▶ .....
- b**  Partnership. Check all applicable boxes.     U.S.     Foreign     LLC
- c**  Trust. Check if:     Grantor (U.S.)     Simple     Rev. Rul. 81-100 Trust     Section 584
- Grantor (foreign)     Complex     IRA
- d**  Estate
- e**  Corporation. If incorporated in the United States, go to line 5. Otherwise, continue.
- Check if:     Section 269B     Section 943(e)(1)     Section 953(d)     Section 1504(d)
- Country of incorporation ▶ .....
- If a dual-resident corporation, specify other country of residence ▶ .....
- If included on a consolidated return, attach page 1 of Form 1120 and Form 851.
- f**  S corporation
- g**  Employee benefit plan/trust. Plan number, if applicable ▶ .....
- Check if:     Section 401(a)     Section 403(b)     Section 457
- h**  Exempt organization. If organized in the United States, check applicable box.
- Section 501(c)(3)     Governmental entity     Other (specify) ▶ .....

**5** Was the applicant required to file a U.S. tax form for the tax period(s) on which certification will be based?

- Yes.** Check the appropriate box for the form filed and go to line 7.
- 990     990-T     1040     1041     1065     1120     1120S     5227     5500
- Other (specify) ▶ .....
- No.** Attach explanation (see instructions). Check applicable box and go to line 6.
- Minor child     QSub     U.S. DRE (LLC)     Foreign DRE     Section 761(a) election
- FASIT     Foreign partnership     Other ▶ .....

**6** Was the applicant's parent or parent organization required to file a U.S. tax form?

**Yes.** Check the appropriate box for the form filed by the parent.

990    990-T    1040    1041    1065    1120    1120S    5500

Other (specify) ▶ .....

Parent's name and address ▶ .....

and U.S. taxpayer identification number ▶ .....

**No.** Attach explanation (see instructions).

**7** Calendar year(s) for which certification is requested (see instructions)

**8** Tax period(s) on which certification will be based (see instructions)

**9** Purpose of certification. Check applicable box.

Income tax       VAT (specify NAICS codes) ▶ .....

Other (specify) ▶ .....

**10** Enter the number of certifications needed in the column to the right of each country for which certification is requested (see instructions)

Country	#	Country	#	Country	#	Country	#	Country	#
Armenia		Estonia		Jamaica		Norway		Tajikistan	
Australia		Finland		Japan		Pakistan		Thailand	
Austria		France		Kazakhstan		Philippines		Trinidad & Tobago	
Azerbaijan		Georgia		Rep. of Korea		Poland		Tunisia	
Barbados		Germany		Kyrgyzstan		Portugal		Turkey	
Belarus		Greece		Latvia		Romania		Turkmenistan	
Belgium		Hungary		Lithuania		Russia		Ukraine	
Canada		Iceland		Luxembourg		Slovak Rep.		United Kingdom (see page 2 of the instructions)	
China		India		Mexico		Slovenia		Uzbekistan	
Cyprus		Indonesia		Moldova		South Africa		Venezuela	
Czech Rep.		Ireland		Morocco		Spain (see page 2 of the instructions)		Other(s) (specify below)	
Denmark		Israel		Netherlands		Sweden			
Egypt		Italy		New Zealand		Switzerland			

**11** This space can be used to enter additional required information

**Sign here**

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. If I have designated a third party to receive the residency certification(s), I declare that the certification(s) will be used only for obtaining information or assistance from that person relating to matters designated on line 9.

Keep a copy for your records.	Applicant's signature (or individual authorized to sign for the applicant)	Date	Capacity in which acting	Daytime phone number (    )
	Spouse's signature. If a joint application, <b>both</b> must sign.	Date		



# Instructions for Form 8802

(December 2003)

## Application for United States Residency Certification

Section references are to the Internal Revenue Code.



Department of the Treasury  
Internal Revenue Service

### General Instructions

#### Purpose of Form

Use Form 8802 to request certification of U.S. residency for purposes of claiming benefits under a tax treaty. You may request certification for the current and any prior calendar years.

Also use Form 8802 to obtain proof of tax status for other purposes, such as obtaining an exemption from a value added tax (VAT) imposed by a foreign country. However, in connection with a VAT request, the United States can certify only certain matters in relation to your U.S. Federal income tax status, and not that you meet any other requirements for a VAT exemption in a foreign country.

#### Who Is Not Eligible for Certification

Generally, you are not eligible for U.S. residency certification if, for the tax period on which your certification is to be based, **any** of the following apply.


- You did not file a required U.S. return for a prior tax year.
- You filed a return as a nonresident, including **Form 1040NR**, U.S. Nonresident Alien Income Tax Return, **Form 1040NR-EZ**, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, **Form 1120-F**, U.S. Income Tax Return of a Foreign Corporation, **Form 1120-FSC**, U.S. Income Tax Return of a Foreign Sales Corporation, or any of the U.S. possession tax forms.
- You are not liable for tax to the United States by reason of your residence, place of incorporation, or other similar criteria. Accordingly, a U.S. limited liability company (LLC) owned by a foreign corporation, trust, or estate is not eligible for certification if it is a disregarded entity (DRE) separate from its owner or if the LLC has elected to be treated as a partnership for Federal tax purposes.
- The entity requesting certification is a grantor trust that is a foreign trust and you have not filed **Form 3520-A**, Annual Information Return of Foreign Trust With a U.S. Owner, identifying the U.S. owner of the trust.
- The entity requesting certification is an exempt organization that is not organized in the United States.

### Certification of United States Residency

**Note.** Generally, the United States can only certify that, for the certification year (the calendar year for which certification is requested), the applicant either filed a required U.S. tax return or was not required to file.

If you are eligible for certification, you will receive **Form 6166**, Certification of United States Residency. This form is a computer-generated letter on stationery bearing the U.S. Department of the Treasury letterhead, the U.S. Government watermark, and the facsimile signature of the Director, Customer Account Services, Philadelphia Service Center.

**Note.** If you receive a refund of foreign taxes paid, you may need to file an amended return with the IRS adjusting any foreign tax credit previously claimed for those taxes.

 **You cannot use Form 6166 to substantiate that U.S. taxes were paid for purposes of claiming a foreign tax credit.**

#### When To File

You should file Form 8802 at least 30 days before the date you need the certification of U.S. residency. If processing your application will take longer, you should be notified of the delay. If you do not receive Form 6166, a letter rejecting your application, or a notice of delay within 30 days from the date you filed Form 8802, call **215-516-7135**. This is not a toll-free number.

#### Where To File

Form 8802 and required attachments can be **either**:

- Faxed to the IRS at **215-516-1035** or **215-516-2485** (not toll-free numbers), or
- Mailed to the following address:

Internal Revenue Service  
Philadelphia Service Center  
U.S. Residency Certification  
Request  
P.O. Box 16347  
Philadelphia, PA 19114-0447  
U.S.A.


### Special Rules

#### Attachments to Form 8802

Any attachment prepared by someone other than the person signing Form 8802 must be signed under penalties of perjury by the person preparing the attachment.

#### Form 8802 Filed Before Return Posted by the IRS

If your return has not been posted by the IRS by the time you file Form 8802, you will receive a request to provide a signed copy of your most recent return.

 **If you recently filed your return, it may take less time to process your application if you include the return with your Form 8802 instead of waiting for the request.**

#### Individuals With Residency Outside the United States

If you are in any of the following categories for the calendar year for which certification is requested, you may need to submit a statement and documentation with Form 8802.

1. You are a resident under local law of both the United States and the foreign country for which you are requesting certification (you are a dual resident).
2. You are a green card holder or U.S. citizen who filed **Form 2555**, Foreign Earned Income.
3. You are a green card holder or U.S. citizen who claimed a foreign tax credit with respect to foreign earned income on **Form 1116**, Foreign Tax Credit, instead of filing Form 2555.
4. You are a bona fide resident of a U.S. possession.

If you are in any of the above categories, you generally must submit a statement and documentation to establish why you believe you should be treated as a resident of the United States for purposes of the relevant treaty. If you are a dual resident under **1** above, your request may be denied unless you can establish that you are a resident of the United States under the tiebreaker provision in the residence article of the treaty of the country for which you are requesting certification.

**Exception.** You do not need to attach the above statement and documentation if you:

- Are in category **2, 3, or 4** on page 1;
- Are requesting certification for Cyprus, Hungary, India, Kazakhstan, Russia, South Africa, or Ukraine; **and**
- The country for which you are requesting certification and your country of residence are not the same.

## Deceased Taxpayer

If you are filing Form 8802 on behalf of a deceased taxpayer, include proof that you are either the surviving spouse or the executor or administrator of the decedent's estate. A Form 8802 submitted on behalf of a deceased taxpayer can be submitted for the year of death or any prior year.

**Note.** *Proof can include a copy of a joint return filed with the decedent, or a court certificate naming you executor or administrator.*

## Spain

Attach a statement to Form 8802 declaring that the applicant **either**:

- Was or will be a resident of the United States for the period for which the treaty benefit is claimed, or
- Does not have a permanent address in Spain.

## United Kingdom

If you are applying for relief at source from United Kingdom (U.K.) income tax or filing a claim for repayment of U.K. income tax, you may need to complete a U.K. certification form (US/Individual 2002 or US/Company 2002) in addition to Form 8802. To determine whether you need a U.K. form and to obtain a copy, contact Inland Revenue:

- On the Internet at [www.inlandrevenue.gov.uk/cnr/usdownload.htm](http://www.inlandrevenue.gov.uk/cnr/usdownload.htm), or
- By phoning **+44-151-210-2222** if calling from outside the U.K., or **0845-070-0040** if calling from the U.K.

Pay close attention to the date your income was paid—a new U.S./U.K. income tax treaty and new U.K. forms apply to taxes on income paid on or after May 1, 2003.

After completing the U.K. form, send it to the IRS with your completed Form 8802.

The IRS sends Form 6166 and the U.K. certification form to the U.K. for you. If you want confirmation that your Form 8802 was processed, send the original and two copies of the U.K. form and a self-addressed stamped envelope with Form 8802.

## How To Claim Treaty Benefits

Send Form 6166 to the withholding agent or other appropriate person in the foreign country along with the foreign country's completed certification form, if any. However, if you are applying to the

United Kingdom for treaty benefits, you must follow the special procedures discussed earlier on this page.

## Comments and Suggestions

Send any comments or suggestions about Form 8802 and its separate instructions to:

Internal Revenue Service  
Office of Tax Treaty  
SE:LM:IN:TT:1  
1111 Constitution Avenue, NW  
Washington, DC 20224  
U.S.A.

## Specific Instructions

If additional information is required to be submitted with Form 8802, use the space provided under line 11 or attach the information to the form.

### Applicant's Name and U.S. Taxpayer Identification Number

As part of certifying U.S. residency, the IRS must be able to match the name(s) and taxpayer identification number(s) (TIN(s)) on this application to those previously verified on either the U.S. return filed for the tax period on which certification is to be based or on other documentation you provide.

There are three types of TINs.

- The TIN for an individual, including a sole proprietor, is the individual's social security number (SSN).
- The TIN for an individual who is required to have a U.S. taxpayer identification number but who does not have, and is not eligible to obtain, an SSN, is the individual taxpayer identification number (ITIN).
- The TIN for other persons, including corporations, partnerships, and estates, is the employer identification number (EIN).

Enter the applicant's name and TIN **exactly** as they appear on the U.S. return filed for the tax period(s) on which certification will be based. If the applicant was not required to file a U.S. return, enter the applicant's name and TIN as they appear on documentation previously provided to the IRS (for example, **Form 8832**, Entity Classification Election) or on documentation provided by the IRS (for example, a determination letter).

**Joint return.** If a joint income tax return was filed for a tax period on which certification will be based, enter the spouse's name and TIN **exactly** as they appear on the return filed.

**Individual retirement arrangement (IRA).** If filing Form 8802 on behalf of an IRA that is a recipient of income,

enter the name and TIN of the taxpayer for whom the IRA is being certified.

## Line 2

Enter your address for the calendar year for which you seek certification. If you are an individual who lived outside the United States during that year, the special rules under **Individuals With Residency Outside the United States**, on page 1, may apply to you.

## Lines 3a Through 3c

You may have Form 6166 mailed to you or to a third party (appointee). Check the appropriate box on line 3a. If you want Form 6166 mailed to an appointee, **either** complete lines 3b and 3c or attach **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization. If you are appointing more than one third party, attach Forms 8821.

You are not required to provide a phone number or a fax number on line 3c. However, providing either number authorizes the IRS to call or fax your appointee and may speed the processing of your application.

If the applicant is a partnership, S corporation (including a qualified subchapter S subsidiary (QSub)), simple trust, grantor trust, or common trust fund, each partner/shareholder/owner/participant/beneficiary must provide written authorization. See specific instructions for each entity under the instructions for line 4.

Returns and return information of a Federal, state, or local government agency may be disclosed to any person legally authorized to act for such agency. The requests for the return or return information must be made in writing on appropriate government letterhead and have the signature of a legally authorized government official. For more information, see **Pub. 686**, Certification for Reduced Tax Rates in Tax Treaty Countries.

## Line 4a—Individual

If you are a **resident alien** who recently arrived in the United States and you have not yet filed a U.S. income tax return, you should provide either a copy of your current **Form I-551**, Alien Registration Receipt Card (green card), or your current **Form I-94**, Arrival-Departure Record. Instead of a copy of your green card, you can attach a statement from U.S. Citizenship and Immigration Services (USCIS) that gives your alien registration number, date and port of entry, date of birth, and classification. The Form I-94 indicates that you are a nonimmigrant. If your status has changed while in the United States, enter the eight-digit date (YYYYMMDD) your status changed on



the line provided. If your status has not changed while in the United States, enter "N/A."

If you filed **Form 1040**, U.S. Individual Income Tax Return, and you are in the United States under an "A1," "F1," "J1," "M1," or "Q1" visa, include with Form 8802:

- A statement explaining why Form 1040 was filed and
- Proof that you reported your worldwide income. Such proof must include income statements (for example, Form(s) W-2 and 1099) and a statement that you reported your worldwide income.

**Dual-status U.S. resident.** An individual is a dual-status U.S. resident if the individual was both a U.S. resident and a nonresident during the calendar year(s) for which certification is requested. If you are a U.S. citizen, a green card holder, or a U.S. resident due to substantial presence, you are a dual-status U.S. resident if you:

- Lost citizenship or green card holder status during the year or
- Are a U.S. resident whose residency termination date occurred during the year.

If you check the dual-status box, enter the eight-digit dates (YYYYMMDD) that correspond to the beginning and ending of the period you were resident in the United States during the year(s) for which certification is requested. For information on determining your period of residency, see Substantial Presence Test in **Pub. 519**, U.S. Tax Guide for Aliens.

**Partial-year Form 2555 filer.** Check this box if you filed a Form 2555 that covered only part of a year for which certification is requested. For each year that this applies, enter the eight-digit dates (YYYYMMDD) that correspond to the beginning and ending of the period you were resident in the United States.

## Line 4b—Partnership

Partnerships are not considered U.S. residents within the meaning of the residence article of U.S. income tax treaties. For this reason, the partners must be certified as U.S. residents. See Pub. 686 for more information.

Include the following with Form 8802.

- The name and TIN of each partner for which certification is requested and any additional information that would be required if certification were being requested for each of those partners. With respect to a request for certification of a foreign partnership, or foreign entity treated as a partnership, that is not required to file a **Form 1065**, U.S. Return of Partnership Income, attach a representation (as described in Pub. 686) from each U.S. partner.
- Authorization (for example, Form 8821) from each partner, including all

partners listed within tiered partnerships. Each authorization must explicitly allow the third party requester to receive the partner's tax information.

- An authorization from the partnership, unless the requester is a partner in the partnership.

An **LLC** that is classified as a partnership follows the above procedures. Members of the LLC are treated as partners.

## Line 4c—Trust

Domestic and foreign grantor trusts and domestic nongrantor trusts can be certified for U.S. residency. Foreign nongrantor trusts cannot be certified.

A trust is domestic if a court within the U.S. is able to exercise primary supervision over the administration of the trust and one or more U.S. persons has authority to control all substantial decisions of the trust.

**Grantor trust.** Include the following with Form 8802.

- The name and TIN of each owner and any information that would be required if certification were being requested for each owner.
- Authorization (for example, Form 8821) from each owner. Each authorization must explicitly allow the third party requester to receive the owner's tax information.
- An authorization from a trustee of the trust, unless the requester is a trustee in the trust.

If the grantor trust is a foreign trust, also include a copy of Form 3520-A and a copy of the foreign grantor trust ownership statement.

**Domestic nongrantor trust.** Include the following with Form 8802.

- The name and TIN of each beneficiary and any information that would be required if certification were being requested for each beneficiary.
- Authorizations (for example, Form 8821) from each beneficiary. Each authorization must explicitly allow the third party requester to receive the beneficiary's tax information.
- An authorization from the trustee, unless the requester is a trustee in the trust.

**Group trust arrangement, described in Rev. Rul. 81-100.** A group trust arrangement that has received a determination letter recognizing its exempt status under section 501(a) must attach a copy of that letter to Form 8802.

**IRA.** Unless you are a bank or financial institution, attach a copy of **Form 5498**, IRA Contribution Information, to the Form 8802. Include in the space for the applicant's name on Form 8802 the IRA account number and on line 6 provide the individual owner's name and TIN. Complete all other lines as if

certification is being requested for the IRA owner.

Banks and financial institutions that are trustees for IRAs can provide a bulk list, by country and year, of IRAs needing U.S. residency certification, provided the banks have authorization from the individual owners to receive the certification. For each IRA listed, the institution must also provide the individual owner's name and TIN.

**Common trust fund as defined in section 584.** Include the following with Form 8802.

- The name and TIN of each participant and any information that would be required if certification were being requested for each participant.
- Authorizations (for example, Form 8821) from each participant. Each authorization must explicitly allow the third party requester to receive the participant's tax information. If a pass-through entity is a participant, you must list the partners/shareholders/owners/participants/members/beneficiaries in the pass-through entity and obtain authorization from each such participant.
- An authorization from a trustee of the trust, unless the requester is a trustee in the trust.

## Line 4e—Corporation

Generally, a corporation that is not incorporated in the United States will not be entitled to U.S. residency certification. However, there are exceptions for certain corporations that are treated as U.S. corporations under sections 269B, 943(e)(1), 953(d), or 1504(d).

**Note.** *Only Canadian and Mexican corporations are eligible to be treated as domestic corporations under section 1504(d).*

A corporation that is neither incorporated in the United States nor treated as a U.S. corporation under sections 269B, 943(e)(1), 953(d), or 1504(d), but nevertheless believes it is entitled to U.S. residency certification, must attach a detailed explanation, with documentary evidence, explaining why the corporation is entitled to certification. Prior to seeking certification, request competent authority assistance in accordance with Revenue Procedure 2002-52, 2002-31 I.R.B. 242.

Corporations requesting U.S. residency certification on behalf of their subsidiaries should attach a list of the subsidiaries and the **Form 851**, Affiliations Schedule, filed with the corporation's consolidated return.

**Dual-resident corporation.** If requesting certification for treaty purposes, you may not be entitled to U.S. residency certification if you are requesting certification for the other

country of residence named on line 4e. If the treaty provides that benefits are available only if the competent authorities reach a mutual agreement to that effect, request competent authority assistance in accordance with Revenue Procedure 2002-52, 2002-31 I.R.B. 242, prior to seeking certification.

## Line 4f—S Corporation

S corporations are not considered U.S. residents within the meaning of the residence article of U.S. income tax treaties. For this reason, the shareholders must be certified as U.S. residents. (See Pub. 686 for more information.)

Include the following with Form 8802.

- The name and TIN of each shareholder for which certification is requested and any additional information that would be required if certification were being requested for each of those shareholders.
- Authorization (for example, Form 8821) from each shareholder. Each authorization must explicitly allow the third party requester to receive the shareholder's tax information.
- An authorization from an officer with legal authority to bind the corporation unless the requester is a shareholder in the S corporation.

## Line 4g—Employee Benefit Plan/Trust

Trusts that are part of an employee benefit plan that is required to file Form 5500 must include a copy of the following with Form 8802.

- The signed **Form 5500**, Annual Return/Report of Employee Benefit Plan.
- **Schedule P**, Annual Return of Fiduciary of Employee Benefit Trust, identifying the name and TIN of the entity for which certification is being requested.

An employee plan that is not subject to the Employee Retirement Income Security Act (ERISA) or is not otherwise required to file Form 5500 must include with Form 8802 a copy of the benefit plan determination letter.

An employee plan that is not required to file Form 5500 and does not have a determination letter must provide evidence that it is entitled to certification. It must also provide a statement under penalties of perjury explaining why it is not required to file Form 5500 and why it does not have a determination letter.

## Line 4h—Exempt Organization

Generally, an organization that is exempt from U.S. income tax must

attach to Form 8802 a copy of **either** the organization's determination letter from the IRS or the determination letter for the parent organization.

Exempt organizations that are not required to file and have not received a determination letter generally will not be issued a U.S. residency certification indicating that the organization is exempt. However, such organizations that have other means of proving entitlement to U.S. treaty benefits should complete Form 8802 and submit it with documentary evidence of entitlement to tax treaty benefits.

In cases where a domestic organization's exempt status is not verifiable, you still may be entitled to certification as a resident of the United States, provided you can produce evidence of your entitlement to treaty benefits. Evidence should consist of the entity's bylaws, corporate charter, trust agreement, partnership agreement, etc.

Federal, state, or local government agencies requesting U.S. residency certification that have not obtained a determination letter, private letter ruling, revenue ruling, etc., can submit in writing, on official government letterhead, a letter under penalties of perjury from a legally authorized government official that the organization is a government agency.

## Line 5

If the applicant was **not** required to file a U.S. return for the tax periods on which certification will be based, check the applicable box next to **No**. If the applicant does not fit in any of the categories listed, check "Other" and on the dotted line that follows, enter the code section that exempts the applicant from the requirement to file a U.S. return.

If the applicant was **not** required to file a U.S. return and the applicant is:

- An **individual**—attach proof of income (for example, an income statement) and an explanation of why the individual is not required to file a tax return for the tax period(s) on which certification will be based.
- A **minor child** under the age of 14 whose parent(s) elected to report the child's income on their return—attach a signed copy of the **Form 8814**, Parents' Election To Report Child's Interest and Dividends.
- A **QSub (qualified subchapter S subsidiary)**—include the parent S corporation information on line 6. Attach proof of the **Form 8869** election (Qualified Subchapter S Subsidiary Election) and all other corporate requirements listed in the instructions for line 4f that apply to the parent S corporation.
- A **trust or estate**—attach an explanation of why the trust or estate is not required to file Form 1041.

• A **common trust fund**—attach a copy of the determination letter or proof that a participant is not required to file.

• A **group trust arrangement**—attach a copy of the determination letter or private letter ruling.

• A **section 761(a) election**—attach a copy of the section 761(a) election submitted with the filing of Form 1065 or a statement under penalties of perjury (as described in Pub. 686) from a general partner. Also submit a list of those partners requesting U.S. residency certification who were identified on the original section 761(a) election statement. For each partner requesting certification who is currently in the partnership but not identified on the original election, submit under penalties of perjury the name, TIN, and type of return filed. For **all** partners requesting certification, you must include all of the items listed in the instructions for line 4b.

• A **FASIT (financial asset securitization investment trust)**—include the parent C corporation information on line 6 of Form 8802. Attach a copy of the statement of election made by the parent C corporation requesting that the entity be treated as a FASIT under section 860L(a)(3), the FASIT penalties of perjury statement (as described in Pub. 686) from the parent corporation, and all of the other corporate requirements listed in the instructions for line 4e that apply to the corporate parent.

• A **foreign partnership**—submit a list, signed under penalties of perjury, of the names, TINs, and types of return filed by all partners requesting U.S. residency certification. Also include all of the items listed in the instructions for line 4b and a penalties of perjury statement (as described in Pub. 686) signed by a general partner.

• A **DRE (disregarded entity)**—include the entity's single owner information on line 6. Include with Form 8802: the owner's name and entity type (e.g., corporation, partnership), TIN, and all other certification application information required for the owner's type of entity. If the DRE is either newly formed, was established before 2001, or was established by default (no Form 8832 was filed), also include a representation (as described in Pub. 686) from the owner, signed under penalties of perjury.

**Note.** *If the DRE is organized outside the United States and the owner is a U.S. corporation, attach a copy of **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, filed with the owner's income tax return for the calendar year(s) for which certification is requested. If the owner has not identified the DRE on an attachment to its Schedule N, the DRE may not be certified.*

## Line 6

If you answered "Yes," check the appropriate box and enter the parent's or parent organization's information. If the applicant is a **minor child**, enter the name, address, and TIN of the parent who reported the child's income.

If you answered "No," attach proof of the parent's or parent organization's income and an explanation of why the parent is not required to file a tax return for the tax period(s) on which certification will be based.

## Line 7

The certification period is generally 1 year. You may request certification for both the current year and any number of prior years. If certification is requested for the current calendar year or a year for which a return is not yet required to be filed, see Pub. 686 for the penalties of perjury statement that must be provided with your application.

Enter the four-digit (YYYY) calendar year(s) for which you are requesting certification. However, see the **Exception** below.

If you entered the most recent prior year on this line, see **Form 8802 Filed Before Return Posted by the IRS** on page 1 of these instructions.

**Exception.** If you were a dual-status U.S. resident during any year for which you are requesting certification, enter instead the eight-digit dates (YYYYMMDD) that correspond to the beginning and ending of the period you were resident in the United States. You must show the specific period of residence for each year for which you are requesting certification. For information on determining your period of residency, see Substantial Presence Test in Pub. 519.

## Line 8

Enter the four-digit year and two-digit month (YYYYMM) for the end of the tax period(s) for which you were **required** to file your return that corresponds to the year(s) for which you are requesting certification (the certification year).

**Example 1.** A Form 1040 filer who is completing Form 8802 for certification year 2003 on January 1, 2003, would enter 200112 on line 8. This is because on January 1, 2003, the 2001 Form 1040 is the latest return **required** to have been filed by an individual requesting certification for 2003.

**Example 2.** On May 1, 2003, the same Form 1040 filer would enter 200212 as the tax period for a certification year of 2003 (the 2002 Form 1040 was required to have been filed before May 1, 2003).

**Example 3.** On January 1, 2004, a Form 1040 filer completing Form 8802

for a certification year of 2001 would enter 200112.

**VAT.** Certification for VAT purposes can be issued only for a year for which a return was filed. Therefore, the tax period entered here must be the same as the certification year (for example, 200212 for the 2002 certification year).

## Line 9

The North American Industry Classification System (NAICS) codes can be found in the instructions for your tax return (for example, Form 1120 or **Schedule C (Form 1040)**). If you do not provide a NAICS code on Form 8802 and one was not provided on the return you filed, one will not be entered automatically. Form 6166 will only be able to certify that you filed a return with a particular NAICS code if it matches the NAICS code on your return. If you provide a code that does not match, Form 6166 will state that you represent that your NAICS code is as stated on Form 8802.

## Line 10

Generally, the country or countries for which certification is requested will not be identified on Form 6166. However, there are two exceptions.

- In the case of individuals who file Form 2555, or Form 1116 instead of Form 2555, for the calendar year(s) for which certification is requested, and who are requesting certification for Cyprus, Hungary, India, Kazakhstan, Russia, South Africa, and/or Ukraine, the country or countries will be identified on Form 6166.
- In the case of dual-resident corporations that are residents of Australia, Belgium, Canada (only for dual-incorporated entities), China (including dual-resident companies that would be resident in a third country under a treaty with China), Denmark, Estonia, Finland, France, Germany, India (other than for dividends), Ireland, Israel, Italy, Jamaica (other than for dividends), Kazakhstan, Latvia, Lithuania, Luxembourg, Mexico, Morocco, Netherlands, New Zealand, Pakistan, Portugal, Russia, Slovenia (only for dual-incorporated entities), Spain (other than for dividends, interest and royalties), Switzerland, Thailand, Trinidad and Tobago, Tunisia, Ukraine, United Kingdom, or Venezuela, the country will not be identified on Form 6166, but the form will prohibit its use in the dual-resident corporation's country of dual residence.

## Signature

**Note.** An authorized representative must attach documentation (such as Form 2848, Power of Attorney and Declaration of Representative) showing authorization to sign Form 8802.

If the applicant is:

- A **minor child** who cannot sign, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."
- A **minor child** under the age of 14 whose parent(s) elected to report the child's income on Form 8814, the parent who filed Form 8814 must sign.
- A **deceased individual**, either the surviving spouse or personal representative may sign. The personal representative must attach documentation showing authorization. A personal representative can be an executor, executrix, administrator, administratrix, or anyone who is in charge of the property of the decedent's estate.
- A **partnership**, either a general partner or the partnership's authorized representative may sign.
- A **corporation** or an **S corporation**, either an officer with legal authority to bind the corporation or the corporation's authorized representative may sign.
- A **trust**, either a trustee or the trust's authorized representative may sign.
- An **estate**, the personal representative must sign. A personal representative can be an executor, executrix, administrator, administratrix, or anyone who is in charge of the property of the decedent's estate.
- An **exempt organization**, either an officer with legal authority to bind the organization or the organization's authorized representative may sign.
- An **employee benefit plan**, either an officer with legal authority to bind the plan or the plan's authorized representative may sign.

## Daytime Phone Number

Providing your daytime phone number may help speed the processing of Form 8802. We may have questions about items on your application, such as the NAICS code, type of applicant, etc. By answering our questions over the phone, we may be able to continue processing your Form 8802 without mailing you a letter. If you are filing a joint application, you may enter either your or your spouse's daytime phone number.

---

## Privacy Act and Paperwork

**Reduction Act Notice.** We ask for the information on this form under sections 6103 and 6109 of the Internal Revenue Code. You are required to provide the information requested on this form only if you wish to have your U.S. residency for tax purposes confirmed in order to claim certain benefits under a tax treaty between the United States and the foreign country (countries) indicated on line 10 of Form 8802. We need this information to determine if the applicant, in order to obtain benefits under a tax treaty, can be certified as a U.S. resident for tax purposes for the

period specified on the application. Failure to provide a properly completed form or required attachments will result in the applicant not being certified as a U.S. resident for the period specified on the application.

If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on the form. If you do not provide all the information requested on this form, we may not be able to honor the authorization.

We may disclose the information to the tax authorities of other countries pursuant to a tax treaty. We may disclose this information to the Department of Justice for civil and criminal litigation. We may also disclose this information to cities, states, and the

District of Columbia for use in administering their tax laws, and to the Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	52 min.
<b>Learning about the law or the form</b> . . . . .	42 min.
<b>Preparing the form</b> . . . . .	54 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001, U.S.A. **Do not** send the form to this address. Instead, see **Where To File** on page 1.

---