

APPLICATION FOR A FULL RELIEF AT SOURCE FROM OR REFUND OF NETHERLANDS DIVIDEND TAX

by virtue of the Convention between the Netherlands and the United States of America for the avoidance of double taxation (article 10, par. 2b, in conjunction with article 35, par. 1, of the Convention and the Agreement of March 27, 2000)

VERZOEK OM ALGEHELE VRIJSTELLING OF TERUGGAAF VAN NEDERLANDSE DIVIDENDBELASTING

op grond van het Verdrag tussen Nederland en de V.S. van Amerika tot het vermijden van dubbele belasting (artikel 10, tweede lid, onderdeel b, in samenhang met artikel 35, eerste lid, van het Verdrag en de Overeenkomst van 27 maart 2000)



IMPORTANT
<p>The application may be submitted only for portfolio dividends received by American organizations exempt from tax in the United States of America (trust, company or other organization operated exclusively to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits) as referred to in article 35, par. 1, of the Convention in conjunction with the Agreement of March 27, 2000.</p> <p>PLEASE NOTE:</p> <ol style="list-style-type: none"> 1. Before completing this form please read the instructions on the back of the third copy. 2. Form "IB 95 USA" (and not this form) is to be used by American organizations (trust, company or other organization operated exclusively for religious, charitable, scientific, educational or public purposes) exempt from tax in the United States of America as referred to in article 36, par. 1, of the Convention. 3. Form "IB 92 USA" (and not this form) is to be used for all other portfolio dividends as referred to in article 10, par. 2b, of the Convention. 4. This form may not be used for participation dividends as referred to in article 10, par. 2a, of the Convention.

1. Full name and residence address of the applicant (trust, company or other organization operated exclusively to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits):

1. Volledige naam en adres van de verzoeker (fonds, lichaam of andere organisatie uitsluitend werkzaam voor het beheer of het verstrekken van voordelen uit hoofde van een of meer fondsen of regeelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere werknemersvoordelen):

(Print)

(in BLOKletters)

2. The applicant claims a full relief at source from ⁽¹⁾ Netherlands refund of dividend tax to the amount as shown in column (f), with respect of the income as specified below:

2. De verzoeker maakt aanspraak op algehele vrijstelling ⁽¹⁾ van Nederlandse dividendbelasting tot het bedrag als vermeld in kolom (f), met betrekking tot de hieronder vermelde inkomsten:

Name of paying company Number and class of shares or "jouissance" rights or nominal value of profit-sharing bonds	Serial number of coupon (if any)	Payable date	Number of coupon (if any)	Gross amount of income	Amount of tax for which a <u>full relief at source</u> ⁽¹⁾ refund is claimed ⁽²⁾
Naam van de betalende maatschappij Aantal en soort der aandelen of winstbewijzen of nominaal bedrag der winstdelende obligaties	Nummer van het dividend- bewijs of de coupon	Datum van betaalbaar- stelling	Aantal dividend- bewijzen of coupons	Bruto bedrag van de opbrengst	Bedrag der belasting waarvoor <u>algehele vrijstelling</u> ⁽¹⁾ teruggaaf wordt verzocht ⁽²⁾
(a)	(b)	(c)	(d)	(e)	(f)

See instructions, nr. 1

				fl./€ ⁽³⁾		fl./€ ⁽³⁾
Total/Totaal					fl./€ ⁽³⁾	

3. The applicant certifies that by virtue of his title to the ownership of the securities specified above in column (a), on the payable date(s) stated in column (c) he is (was, will be) beneficially entitled to the income specified in column (e).

3. De verzoeker verklaart dat hij uit hoofde van zijn eigendomsrechten met betrekking tot de hierboven in kolom (a) vermelde effecten, op de in kolom (c) vermelde datum(s) van betaalbaarstelling uiteindelijk gerechtigd is (was, zal zijn) tot de in kolom (e) vermelde inkomsten.

⁽¹⁾ Delete as necessary.
⁽²⁾ See Instructions, nr. 2
⁽³⁾ As from 1 January 1999 dividends may be paid in Dutch florins (fl.) or in Euros (€). From that date your application can be made either in florins or in Euros. You should indicate the currency used under question 2(e) and 2(f). From 1 January 2002 the only currency used is the Euro.

⁽¹⁾ Doorhalen wat niet van toepassing is.
⁽²⁾ Zie aanwijzingen, nr. 2.
⁽³⁾ Vanaf 1 januari 1999 mogen dividenden worden betaald in Nederlandse guldens of in euro's. Vanaf die datum kunt u uw verzoek doen of in guldens of in euro's. U dient de gebruikte valuta te vermelden bij vraag 2(e) en 2(f). Vanaf 1 januari 2002 is de euro de enig geldende valuta die gebruikt mag worden.

4. The applicant certifies that on the payable date(s) stated above in column (c) he is (was, will be) a resident of the United States of America within the meaning of the Convention between the Netherlands and the United States of America for the avoidance of double taxation and that he satisfies (satisfied/will satisfy) the conditions of article 26 of the Convention.
- 5.a. The applicant certifies that on the payable date(s) stated overleaf in column (c) he has not derived the income from carrying on a trade or business in the Netherlands or from a related person who is not operating (exclusively) to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits.
- b. The applicant certifies that, where assets of a pension fund or pension plan are held in custodial accounts, the claim is filed for the benefit of the custodial account in question.
- c. The applicant certifies, if applicable, that 70% or more of the total withdrawals from a pension fund, a pension plan or an individual retirement account during the taxable year concerned is used to provide pension, retirement or other employee benefits.
6. The applicant certifies that he has not obtained the securities specified overleaf in column (a) by virtue of any contract, option or arrangement under which he has agreed, or might be obliged to resell or to transfer these securities or to sell or transfer similar securities.
7. The applicant certifies that on the payable date(s) stated overleaf in column (c) the securities were, are or will be at:

(place/plaats)

(in custody of/onder berusting van:(¹)

8. **Remarks/Opmmerkingen:** (See Instructions)

Date/Datum:

Signature (2)
Handtekening

⁽¹⁾ Name and address of depository.
⁽²⁾ If the applicant is a company or other entity, the capacity of the signatory must be stated. If this form is signed by an agent evidence of his authority to sign must be attached to it (unless the agent is in the possession of a general authorization from the "Belastingdienst/Particulieren/Ondernemingen buitenland" at Heerlen to sign the forms on behalf of his clients).

⁽¹⁾ Naam en adres van de bewaarnemer.
⁽²⁾ Indien de verzoeker een maatschappij of ander lichaam is, dient de hoedanigheid van de ondertekenaar te worden vermeld. Indien een gemachtigde tekent de machtiging bijvoegen (tenzij de gemachtigde in het bezit is van een door de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen verstrekte algemene vergunning om voor zijn cliënten de formulieren te tekenen).

**BANKER'S AFFIDAVIT
in respect of the above application**

We, the undersigned,

(Name and address of bank or broker's firm)

- (please check)
- having membership in the New York Stock Exchange or the American Stock Exchange,
 - being a bank which is a member of the Federal Reserve System,
 - being a member of a recognized ⁽¹⁾ Bankers' Association,

certify that the securities overleaf in column (a)

- (please check)
- are in our custody in the name of the applicant.
 - have been exhibited to us as being the property of the applicant.

Date/Datum: Signature and stamp/Handtekening en stempel:

⁽¹⁾ Indicate the country in which the association is registered (in case the securities are located outside the United States of America).

**BANKIERSVERKLARING
met betrekking tot het bovenstaande verzoek**

Ondergetekende,

(Naam en adres van bank of commissionair)

- (s.v.p. aankruisen)
- lid van de New York Stock Exchange of the American Stock Exchange,
 - een bank, lid van het Federal Reserve System,
 - lid van een erkende ⁽¹⁾ bankiersvereniging,

verklaart dat de aan de ommezijde onder (a) vermelde effecten

- (s.v.p. aankruisen)
- zich ten name van de verzoeker onder onze berusting bevinden.
 - ons door de verzoeker zijn getoond als zijnde zijn eigendom.

⁽¹⁾ Aangeven waar de bankiersvereniging is gevestigd (indien de effecten zich buiten de V.S. van Amerika bevinden).

**APPLICATION FOR A FULL RELIEF AT SOURCE FROM
OR REFUND OF NETHERLANDS DIVIDEND TAX**

by virtue of the Convention between the Netherlands and the United States of America for the avoidance of double taxation (article 10, par. 2b, in conjunction with article 35, par. 1, of the Convention and the Agreement of March 27, 2000)

**VERZOEK OM ALGHELE VRIJSTELLING OF TERUG-
GAAF VAN NEDERLANDSE DIVIDENDBELASTING**

op grond van het Verdrag tussen Nederland en de V.S. van Amerika tot het vermijden van dubbele belasting (artikel 10, tweede lid, onderdeel b, in samenhang met artikel 35, eerste lid, van het Verdrag en de Overeenkomst van 27 maart 2000)

IMPORTANT

The application may be submitted only for portfolio dividends received by American organizations exempt from tax in the United States of America (trust, company or other organization operated exclusively to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits) as referred to in article 35, par. 1, of the Convention in conjunction with the Agreement of March 27, 2000.

PLEASE NOTE:

1. Before completing this form please read the instructions on the back of the third copy.
2. Form "IB 95 USA" (and not this form) is to be used by American organizations (trust, company or other organization operated exclusively for religious, charitable, scientific, educational or public purposes) exempt from tax in the United States of America as referred to in article 36, par. 1, of the Convention.
3. Form "IB 92 USA" (and not this form) is to be used for all other portfolio dividends as referred to in article 10, par. 2b, of the Convention.
4. This form may not be used for participation dividends as referred to in article 10, par. 2a, of the Convention.



1. Full name and residence address of the applicant (trust, company or other organization operated exclusively to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits):

1. Volledige naam en adres van de verzoeker (fonds, lichaam of andere organisatie uitsluitend werkzaam voor het beheer of het verstrekken van voordelen uit hoofde van een of meer fondsen of regelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere werknemersvoordelen):

(Print)

(in BLOKletters)

2. The applicant claims a full relief at source from (1) Netherlands refund of dividend tax to the amount as shown in column (f), with respect of the income as specified below:

2. De verzoeker maakt aanspraak op algehele vrijstelling (1) van Nederlandse dividendbelasting tot het bedrag als vermeld in kolom (f), met betrekking tot de hieronder vermelde inkomsten:

Name of paying company Number and class of shares or "jouissance" rights or nominal value of profit-sharing bonds	Serial number of coupon (if any)	Payable date	Number of coupon (if any)	Gross amount of income	Amount of tax for which a <u>full relief at source</u> (1) refund is claimed (2)
(a)	(b)	(c)	(d)	(e)	(f)
Naam van de betalende maatschappij Aantal en soort der aandelen of winstbewijzen of nominaal bedrag der winstdelende obligaties	Nummer van het dividend- bewijs of de coupon	Datum van betaalbaar- stelling	Aantal dividend- bewijzen of coupons	Bruto bedrag van de opbrengst	Bedrag der belasting waarvoor <u>algehele vrijstelling</u> (1) teruggaaf wordt verzocht (2)

See instructions, nr. 1

				<i>fl./€</i> (3)	<i>fl./€</i> (3)
				<i>Total/Totaal</i>	<i>fl./€</i> (3)

3. The applicant certifies that by virtue of his title to the ownership of the securities specified above in column (a), on the payable date(s) stated in column (c) he is (was, will be) beneficially entitled to the income specified in column (e).

3. De verzoeker verklaart dat hij uit hoofde van zijn eigendomsrechten met betrekking tot de hierboven in kolom (a) vermelde effecten, op de in kolom (c) vermelde datum(s) van betaalbaarstelling uiteindelijk gerechtigd is (was, zal zijn) tot de in kolom (e) vermelde inkomsten.

(1) Delete as necessary.
(2) See Instructions, nr. 2
(3) As from 1 January 1999 dividends may be paid in Dutch florins (fl.) or in Euros (€). From that date your application can be made either in florins or in Euros. You should indicate the currency used under question 2(e) and 2(f). From 1 January 2002 the only currency used is the Euro.

(1) Doorhalen wat niet van toepassing is.
(2) Zie aanwijzingen, nr. 2.
(3) Vanaf 1 januari 1999 mogen dividenden worden betaald in Nederlandse guldens of in euro's. Vanaf die datum kunt u uw verzoek doen of in guldens of in euro's. U dient de gebruikte valuta te vermelden bij vraag 2(e) en 2(f). Vanaf 1 januari 2002 is de euro de enig geldende valuta die gebruikt mag worden.

4. The applicant certifies that on the payable date(s) stated above in column (c) he is (was, will be) a resident of the United States of America within the meaning of the Convention between the Netherlands and the United States of America for the avoidance of double taxation and that he satisfies (satisfied/will satisfy) the conditions of article 26 of the Convention.
- 5.a. The applicant certifies that on the payable date(s) stated overleaf in column (c) he has not derived the income from carrying on a trade or business in the Netherlands or from a related person who is not operating (exclusively) to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits.
- b. The applicant certifies that, where assets of a pension fund or pension plan are held in custodial accounts, the claim is filed for the benefit of the custodial account in question.
- c. The applicant certifies, if applicable, that 70% or more of the total withdrawals from a pension fund, a pension plan or an individual retirement account during the taxable year concerned is used to provide pension, retirement or other employee benefits.
6. The applicant certifies that he has not obtained the securities specified overleaf in column (a) by virtue of any contract, option or arrangement under which he has agreed, or might be obliged to resell or to transfer these securities or to sell or transfer similar securities.
7. The applicant certifies that on the payable date(s) stated overleaf in column (c) the securities were, are or will be at:

(place/plaats)

(in custody of/onder berusting van:(¹)

8. **Remarks/Opmmerkingen:** (See Instructions)

Date/Datum:

Signature

..... (²)

Handtekening

⁽¹⁾ Name and address of depositary.

⁽²⁾ If the applicant is a company or other entity, the capacity of the signatory must be stated. If this form is signed by an agent evidence of his authority to sign must be attached to it (unless the agent is in the possession of a general authorization from the "Belastingdienst/Particulieren/Ondernemingen buitenland" at Heerlen to sign the forms on behalf of his clients).

- 4 De verzoeker verklaart dat hij op de hierboven in kolom (c) vermelde datum(s) van betaalbaarstelling inwoner van de V.S. van Amerika is (was, zal zijn) in de zin van het Verdrag tussen Nederland en de V.S. van Amerika tot het vermijden van dubbele belasting en dat hij voldoet (voldeed, zal voldoen) aan de voorwaarden van artikel 26 van het Verdrag.

- 5.a. De verzoeker verklaart dat op de aan de ommezijde in kolom (c) vermelde datum(s) van betaalbaarstelling hij de voordelen niet heeft behaald met het uitoefenen van bedrijfsmatige activiteiten in Nederland of heeft verkregen van een gelieerde persoon die zelf niet (uitsluitend) werkzaam is voor het beheer of het verstrekken van voordelen uit hoofde van een of meer fondsen of regelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere werknemersvoordelen.

- b. De verzoeker verklaart dat, indien vermogen van een pensioenfonds of pensioenregeling op een beheerrekening wordt gehouden, het verzoek wordt ingediend ten behoeve van de desbetreffende beheerrekening.

- c. De verzoeker verklaart, indien van toepassing, dat 70% of meer van de totale onttrekkingen aan een pensioenfonds of een pensioen(spaar)regeling in het betrokken belastingjaar wordt gebruikt voor pensioenuitkeringen of andere werknemersvoordelen.

6. De verzoeker verklaart dat hij de aan de ommezijde in kolom (a) vermelde effecten niet heeft verkregen ingevolge enige overeenkomst, optie of regeling, waarbij hij is overeengekomen of kan worden verplicht de effecten weer te verkopen of over te dragen of soortgelijke effecten weer te verkopen of over te dragen.

7. De verzoeker verklaart dat de effecten op de aan de ommezijde in kolom (c) vermelde datum(s) van betaalbaarstelling zich bevinden (bevonden, zullen bevinden) te:

⁽¹⁾ Naam en adres van de bewaarnemer.

⁽²⁾ Indien de verzoeker een maatschappij of ander lichaam is, dient de hoedanigheid van de ondertekenaar te worden vermeld. Indien een gemachtigde tekent de machtiging bijvoegen (tenzij de gemachtigde in het bezit is van een door de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen verstrekte algemene vergunning om voor zijn cliënten de formulieren te tekenen).

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op grond van het Verdrag tussen Nederland en de V.S. van Amerika tot het vermijden van dubbele belasting (artikel 10, tweede lid, onderdeel b, in samenhang met artikel 35, eerste lid, van het Verdrag en de Overeenkomst van 27 maart 2000)

IMPORTANT

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PLEASE NOTE:

1. Before completing this form please read the instructions on the back of the third copy.
2. Form "IB 95 USA" (and not this form) is to be used by American organizations (trust, company or other organization operated exclusively for religious, charitable, scientific, educational or public purposes) exempt from tax in the United States of America as referred to in article 36, par. 1, of the Convention.
3. Form "IB 92 USA" (and not this form) is to be used for all other portfolio dividends as referred to in article 10, par. 2b, of the Convention.
4. This form may not be used for participation dividends as referred to in article 10, par. 2a, of the Convention.



1. Full name and residence address of the applicant (trust, company or other organization operated exclusively to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits):

1. Volledige naam en adres van de verzoeker (fonds, lichaam of andere organisatie uitsluitend werkzaam voor het beheer of het verstrekken van voordelen uit hoofde van een of meer fondsen of regelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere werknemersvoordelen):

(Print)

(in BLOKletters)

2. The applicant claims a full relief at source from (1) Netherlands refund of dividend tax to the amount as shown in column (f), with respect of the income as specified below:

2. De verzoeker maakt aanspraak op algehele vrijstelling (1) van Nederlandse dividendbelasting tot het bedrag als vermeld in kolom (f), met betrekking tot de hieronder vermelde inkomsten:

Name of paying company Number and class of shares or "jouissance" rights or nominal value of profit-sharing bonds	Serial number of coupon (if any)	Payable date	Number of coupon (if any)	Gross amount of income	Amount of tax for which a <u>full relief at source</u> (1) refund is claimed (2)
Naam van de betalende maatschappij Aantal en soort der aandelen of winstbewijzen of nominaal bedrag der winstdelende obligaties	Nummer van het dividend- bewijs of de coupon	Datum van betaalbaar- stelling	Aantal dividend- bewijzen of coupons	Bruto bedrag van de opbrengst	Bedrag der belasting waarvoor <u>algehele vrijstelling</u> (1) teruggaaf wordt verzocht (2)
(a)	(b)	(c)	(d)	(e)	(f)

See instructions, nr. 1

				fl./€ (3)	fl./€ (3)
				<i>Total/Totaal</i>	fl./€ (3)

3. The applicant certifies that by virtue of his title to the ownership of the securities specified above in column (a), on the payable date(s) stated in column (c) he is (was, will be) beneficially entitled to the income specified in column (e).

3. De verzoeker verklaart dat hij uit hoofde van zijn eigendomsrechten met betrekking tot de hierboven in kolom (a) vermelde effecten, op de in kolom (c) vermelde datum(s) van betaalbaarstelling uiteindelijk gerechtigd is (was, zal zijn) tot de in kolom (e) vermelde inkomsten.

(1) Delete as necessary.
(2) See Instructions, nr. 2
(3) As from 1 January 1999 dividends may be paid in Dutch florins (fl.) or in Euros (€). From that date your application can be made either in florins or in Euros. You should indicate the currency used under question 2(e) and 2(f). From 1 January 2002 the only currency used is the Euro.

(1) Doorhalen wat niet van toepassing is.
(2) Zie aanwijzingen, nr. 2.
(3) Vanaf 1 januari 1999 mogen dividenden worden betaald in Nederlandse guldens of in euro's. Vanaf die datum kunt u uw verzoek doen of in guldens of in euro's. U dient de gebruikte valuta te vermelden bij vraag 2(e) en 2(f). Vanaf 1 januari 2002 is de euro de enig geldende valuta die gebruikt mag worden.

4. The applicant certifies that on the payable date(s) stated above in column (c) he is (was, will be) a resident of the United States of America within the meaning of the Convention between the Netherlands and the United States of America for the avoidance of double taxation and that he satisfies (satisfied/will satisfy) the conditions of article 26 of the Convention.
- 5.a. The applicant certifies that on the payable date(s) stated overleaf in column (c) he has not derived the income from carrying on a trade or business in the Netherlands or from a related person who is not operating (exclusively) to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits.
- b. The applicant certifies that, where assets of a pension fund or pension plan are held in custodial accounts, the claim is filed for the benefit of the custodial account in question.
- c. The applicant certifies, if applicable, that 70% or more of the total withdrawals from a pension fund, a pension plan or an individual retirement account during the taxable year concerned is used to provide pension, retirement or other employee benefits.
6. The applicant certifies that he has not obtained the securities specified overleaf in column (a) by virtue of any contract, option or arrangement under which he has agreed, or might be obliged to resell or to transfer these securities or to sell or transfer similar securities.
7. The applicant certifies that on the payable date(s) stated overleaf in column (c) the securities were, are or will be at:

(place/plaats)

(in custody of/onder berusting van:(¹)

8. **Remarks/Opmmerkingen:** (See Instructions)

Date/Datum:

Signature

..... (2)

Handtekening

⁽¹⁾ Name and address of depositary.
⁽²⁾ If the applicant is a company or other entity, the capacity of the signatory must be stated. If this form is signed by an agent evidence of his authority to sign must be attached to it (unless the agent is in the possession of a general authorization from the "Belastingdienst/Particulieren/Ondernemingen buitenland" at Heerlen to sign the forms on behalf of his clients).

⁽¹⁾ Naam en adres van de bewaarnemer.
⁽²⁾ Indien de verzoeker een maatschappij of ander lichaam is, dient de hoedanigheid van de ondertekenaar te worden vermeld. Indien een gemachtigde tekent de machtiging bijvoegen (tenzij de gemachtigde in het bezit is van een door de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen verstrekte algemene vergunning om voor zijn cliënten de formulieren te tekenen).

INSTRUCTIONS FOR COMPLETING AND FURTHER HANDLING OF FORM "IB 96 USA"

1. When applying for relief at source from tax at the cashing of the income, use a separate form for each paying company; when applying for refund of tax withheld, income from various companies may be entered in one form.
- 2.a. Under the Convention of 18 December 1992 between the Netherlands and the United States of America for the avoidance of double taxation, a resident of the United States of America is entitled to a reduction of Netherlands dividend tax on income from shares, "jouissance" rights or profit sharing bonds. Netherlands dividend tax, amounting to 25% of the gross income, is reduced by 25 percentage points to 0%, provided the conditions of article 26 of the Convention are satisfied, for trusts, companies and other organizations which are resident of the United States of America and are operated exclusively to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits (organizations as referred to in article 35 of the Convention in conjunction with the Agreement of March 27, 2000). The exemption does not apply if in the taxable year concerned less than 70% of the total withdrawals from a pension fund, a pension plan or an individual retirement account is used to provide pension, retirement or other employee benefits. Where assets of a pension fund or pension plan are held in custodial accounts, the claim has to be filed for the benefit of the custodial account in question. The exemption does not apply with respect to the dividends which above-mentioned organizations receive from carrying on a trade or business in the Netherlands or from a related person who is not operating (exclusively) to administer or provide benefits under one or more funds or plans established to provide pension, retirement or other employee benefits (organizations as referred to in article 35 of the Convention in conjunction with the Agreement of March 27, 2000).
- b. Relief at source only applies to the organization, if a valid certification letter (Form 6166) issued by the USA Internal Revenue Service or a valid qualification certification issued by the Belastingdienst/Particulieren/Ondernemingen buitenland Heerlen has been submitted with this form.
3. After completing the form (first and second copies) the banker's affidavit on the back of the first copy must be completed and signed by the bank or broker's firm through which the dividend is paid. If the dividend is not paid through a bank or broker's firm (for instance, the dividend is paid directly by the company to its shareholder), this circumstance must be mentioned under nr. 8 on the form.
4. If the claim is for **relief at source** the applicant should present with the valid certification letter (Form 6166) or qualification certification the first and second copies (unseparated) at the time of collecting the income. The person paying the dividend (normally a bank), provided the banker's affidavit on the first copy has been duly completed and signed (except for the case the dividend is paid directly by the company to its shareholder), shall be authorized to not withhold dividend tax.
5. If the claim is for **refund of tax** the first and second copies (the banker's affidavit on the first copy having been duly completed and signed, except for the case the dividend is paid directly by the company to its shareholder) should be forwarded (unseparated) -
 - a) if the dividend was paid out by a person (the company itself, or a bank or other agent) **resident or domiciled in the Netherlands, who has issued a dividend note referred to in Article 9 of the Dividend Tax Act of 1965:** to such person resident or domiciled in the Netherlands, who will send on the application to the "Belastingdienst/Particulieren/Ondernemingen buitenland", P.O. Box 2865, 6401 DJ Heerlen; the amount to be refunded will be paid to the person referred to, for account of the applicant;
 - b) if the dividend was paid out by a person (bank etc.) **not** resident or domiciled in the Netherlands: directly to the "Belastingdienst/Particulieren/Ondernemingen buitenland", P.O. Box 2865, 6401 DJ Heerlen; the applicant should state the manner in and the address to which the amount to be refunded is to be transmitted.
6. The first and second copies of the completed form should **never** be separated.
7. Applications for refund must be accompanied by the dividend note (or a certified copy thereof) issued with respect to the income mentioned in the application, or by some other evidence, such as a tax deduction certificate. Such evidence must show (a) the income concerned and (b) that the tax to be refunded has been borne by the applicant.
8. If the applicant cannot confirm all the statements printed on the form but nevertheless is of opinion that he is entitled to a full exemption from tax under the Convention, he should mention the special circumstances and explain his claim in nr. 8 (Remarks). However, in that case the form can only be used for a claim to refund of tax withheld. When used for a claim to relief at source the form will become invalid if the statements printed thereon are not unreservedly confirmed.
9. Applications for the refund of tax must be lodged with the "Belastingdienst/Particulieren/Ondernemingen buitenland" at Heerlen within a period of three years after the expiration of the calendar year in which the tax has been levied.
10. Copies of this form, form "IB 95 USA" and form "IB 92 USA" may be obtained from the "Belastingdienst/Centrum voor facilitaire dienstverlening, Afdeling Logistiek reprografisch centrum", P.O. Box 1314, 7301 BN Apeldoorn, the Netherlands.