

5. (Mark (either, (a) or (b) whichever is applicable:)
 The applicant certifies that on the payable date(s) stated overleaf in column (c) -

(a) he had, has or will have no permanent establishment or a fixed base in the Netherlands;

(b) the securities specified overleaf in column (a) were not, are not or will not be effectively connected with any business carried on through the permanent establishment or with independent personal services performed from the fixed base which the applicant had, has or will have in the Netherlands.

If (b) applies, give details of the permanent establishment or the fixed base ((trading) name, and address in the Netherlands):

5. (hetgeen toepasselijk is aankruisen (, of (a) of (b):)
 De verzoeker verklaart dat op de aan de ommezijde in kolom (c) vermelde datum(s) van betaalbaarstelling -

(a) hij in Nederland geen vaste inrichting of vast middelpunt had, heeft of zal hebben;

(b) de aan de ommezijde in kolom (a) vermelde effecten niet behoorden, niet behoren of niet zullen behoren tot het bedrijfsvermogen van de vaste inrichting die, of tot het beroepsvermogen van het vaste middelpunt dat, de verzoeker in Nederland had, heeft of zal hebben.

Indien (b) van toepassing is, hieronder nadere bijzonderheden omtrent de vaste inrichting of het vaste middelpunt vermelden ((handels)naam en adres in Nederland):

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)

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:

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.

**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.

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).

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

5. (Mark (either, (a) or (b) whichever is applicable:)
 The applicant certifies that on the payable date(s) stated overleaf in column (c) -

(a) he had, has or will have no permanent establishment or a fixed base in the Netherlands;

(b) the securities specified overleaf in column (a) were not, are not or will not be effectively connected with any business carried on through the permanent establishment or with independent personal services performed from the fixed base which the applicant had, has or will have in the Netherlands.

If (b) applies, give details of the permanent establishment or the fixed base ((trading) name, and address in the Netherlands):

5. (hetgeen toepasselijk is aankruisen (, of (a) of (b):)
 De verzoeker verklaart dat op de aan de ommezijde in kolom (c) vermelde datum(s) van betaalbaarstelling -

(a) hij in Nederland geen vaste inrichting of vast middelpunt had, heeft of zal hebben;

(b) de aan de ommezijde in kolom (a) vermelde effecten niet behoorden, niet behoren of niet zullen behoren tot het bedrijfsvermogen van de vaste inrichting die, of tot het beroepsvermogen van het vaste middelpunt dat, de verzoeker in Nederland had, heeft of zal hebben.

Indien (b) van toepassing is, hieronder nadere bijzonderheden omtrent de vaste inrichting of het vaste middelpunt vermelden ((handels)naam en adres in Nederland):

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)

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.

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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,
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certify that the securities overleaf in column (a)

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**BANKIERSVERKLARING
 met betrekking tot het bovenstaande verzoek**

Ondergetekende, _____

(Naam en adres van bank of commissionair)

(s.v.p. aankruisen)

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 een bank, lid van het Federal Reserve System,
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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.

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).

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 - (b) de aan de ommezijde in kolom (a) vermelde effecten niet behoorden, niet behoren of niet zullen behoren tot het bedrijfsvermogen van de vaste inrichting die, of tot het beroepsvermogen van het vaste middelpunt dat, de verzoeker in Nederland had, heeft of zal hebben.

Indien (b) van toepassing is, hieronder nadere bijzonderheden omtrent de vaste inrichting of het vaste middelpunt vermelden ((handels)naam en adres in Nederland):

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7. The applicant certifies that on the payable date(s) stated overleaf in column (c) the securities were, are or will be at:

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8. **Remarks/Opmerkingen:** (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).

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INSTRUCTIONS FOR COMPLETING AND FURTHER HANDLING OF FORM "IB 92 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. 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 10 percentage points to 15%, provided the conditions of article 26 of the Convention are satisfied, for persons (an individual, an estate, a trust, a company and any other body of persons) who are resident of the United States of America and who receive portfolio dividends from:
 - a) Netherlands companies;
 - b) Netherlands "beleggingsinstellingen" (investment institutions) as referred to in article 28 of the Corporation Tax Act of 1969.
 The reduction to 15% does not apply to the "beleggingsinstellingen" (investment institutions) referred to in b) if 75% or more of their assets consist of real estate, unless the dividends accrue to:
 - individuals with an interest of less than 25% in the "beleggingsinstelling" (investment institution) referred to in b);
 - investment companies which have the status of a Regulated Investment Company (RIC) or a Real Estate Investment Trust (REIT).
 If the "beleggingsinstelling" (investment institution) referred to in b) invests partly in real estate, the applicant must demonstrate by means of a statement issued by the "beleggingsinstelling" (investment institution) in question whether or not 75% or more of the assets of the Netherlands "beleggingsinstelling" (investment institution) consist of real estate. This statement must be submitted by the applicant with his application for partial relief at source or refund.
3. The reduction of tax will be granted by way of a relief at source at the time of collecting the income. Only where the applicant has not been able to claim relief at source, will he be entitled to a refund of the excess tax withheld. In that case he should mention the circumstances that prevented him from claiming relief at source in nr. 8 of the form (Remarks). The form offers the alternative possibilities of using it either as a claim for relief at source or as a claim for refund.
4. In either case after completion of the form (first and second copies) the banker's affidavit printed 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.
5. If the claim is for **relief at source** the applicant should present 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 withhold dividend tax at the rate of 15% only.
6. 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/Limburg/kantoor 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.
7. The first and second copies of the completed form should **never** be separated.
8. 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.
9. If the applicant cannot confirm all the statements printed on the form but nevertheless is of opinion that he is entitled to a reduction of 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.
10. Applications for the refund of tax must be lodged with the "Belasting-dienst/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.
11. Copies of this form, form "IB 95 USA" and form "IB 96 USA" may be obtained from the "Belasting-dienst/Centrum voor facilitaire dienstverlening, Afdeling Logistiek reprografisch centrum", P.O. Box 1314, 7301 BN Apeldoorn, the Netherlands.