

Refund claimed for the year(s)

Contact Phone
E-Mail

BENEFICIAL OWNER OF THE INCOME:

Name and first name, address in full

Full address of payment

Please consult figure 4 of the general instructions at the end of this set of formulas.

Beneficiary's bank:
BIC (SWIFT):
ABA Routing number:
Account number:
IBAN Beneficiary: **ok**
Beneficiary: **ekt!**
Postcode/City:
Client code:

=setvisible("A", cb100) =setvisible("C", cb102)

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:

Name and postal address in full (compulsory)

to be left blank

= "5085 41"

= "VSt R. 82I"

= "ESTV - 01.03.2016 - " + getversion() + " - " + formatDate(today(), "dd.MM.yyyy")

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of debtor	Date of acquisition	Number of shares; Total par value of bonds, etc.	Div. per share; Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends refund at the rate of 20 % CHF	Gross interest refund at the rate of 35 % CHF
1	2	3	4	5	6	7
<input type="text" value="Tx30"/>	<input type="text" value="Tx076"/>	<input type="text" value="Tx077"/>	<input type="text" value="Tx078"/>	<input type="text" value="Dt001"/>	<input type="text" value="Nr012"/>	<input type="text" value="Nr013"/>
Total gross income					<input type="text" value="Nr020"/>	<input type="text" value="Nr021"/>

Attestation (notary public)

(Seal and
signature)

Declared at _____
this _____ day of _____ year _____
before me _____
Address _____

Place and date:

Enclosures:

Please see reverse

20 % on total of column 6 CHF
35 % on total of column 7 CHF
Total refund claimed CHF

The undersigned declares that the information contained on this form is correct.

Signature of claimant:

In order to fill in the claim correctly, consult the instructions at the end of this set of formulas.

The use of official forms to apply for reimbursement is mandatory and the reprint or reproduction of these forms – in whatever form – is prohibited. By using other than official forms the processing can not be ensured and the burden of processing costs remains expressly reserved.

QUESTIONS TO BE ANSWERED BY THE BENEFICIAL OWNER (In case the form is filled in by a representative, the term «you» means the beneficial owner)

- ☐Cb000 Yes ☐Cb001 No
- a) were you **beneficially entitled** to the income specified on the front page?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
- ☐Cb002 Yes ☐Cb003 No
- b) did you **draw this income for yourself**?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
- ☐Cb008 Yes ☐Cb009 No
- c) If the answer to question b) is «yes», were the securities specified on the front page part of «**Securities Lending and Borrowing**» transactions on the due date of the income? If the answer is «yes», please give full particulars under «5. OBSERVATIONS».
2. During any calendar year in which income specified on the front page became due (column 5):
- ☐Cb004 Yes ☐Cb005 No
- a) were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?
- ☐Cb006 Yes ☐Cb007 No
- b) were you a member of a **partnership** created or organised under Swiss law?
If any answer to be given under (2) is «yes», give full particulars under «5. OBSERVATIONS».
3. a) Address of the competent Internal Revenue Service Center
- b) Claimant's last United States tax return Form , relating to the year was filed with this office.
- c) Claimant's Taxpayer Identification Number
- On the date(s) set out in column 5 on the front page:
- ☐Cb008 Yes ☐Cb009 No
- d) Were you a resident of the United States?
- ☐Cb010 Yes ☐Cb011 No
- e) Were you a citizen of the United States?
- ☐Cb012 Yes ☐Cb013 No
- f) Were you a «green card» holder?
- ☐Cb014 Yes ☐Cb015 No
- g) Were you also a resident of Switzerland or of a third country?
Please name this country
4. Does the claim relate to income from **inheritance**?
For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.

5. OBSERVATIONS:

<div>Bemerkungen</div>

DossierNr

Tx001

Tx002

Nr026

DossierNr

=getString(6, true)

Refund claimed for the year(s)

Nr001

Nr002

Nr003

Contact Phone
E-Mail Information

BENEFICIAL OWNER OF THE INCOME:

Name and first name, address in full

Tx001

Tx002

Tx003

Tx004

Tx005

Tx006

Full address of payment

Please consult figure 4 of the general instructions at the end of this set
of formulas.

Beneficiary's bank: Tx020

BIC (SWIFT): Tx021

ABA Routing number: Routing

Account number: Account

IBAN Beneficiary: Account

Beneficiary: Tx023

Postcode/City: Tx024

Client code: Tx025

=setvisible("A", cb100) =setvisible("C", cb102)

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:

Name and postal address in full (compulsory)

Tx010

Tx011

Tx012

Tx013

Tx014

Tx015

to be left blank

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of debtor	Date of acquisition	Number of shares; Total par value of bonds, etc.	Div. per share; Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends refund at the rate of 20 % CHF	Gross interest refund at the rate of 35 % CHF
1	2	3	4	5	6	7
Tx30	Tx076	Tx077	Tx078	Dt001	Nr012	Nr013
Total gross income					Nr020	Nr021

ADVICE OF PAYMENT

Place and date: Tx030

Enclosures: Beilagen

20 % on total of column 6 CHF Nr024

35 % on total of column 7 CHF Nr025

Total refund claimed CHF Nr026

FEDERAL TAX ADMINISTRATION OF SWITZERLAND
Main Division for Federal Direct Tax,
Anticipatory Tax and Stamp Duty
Refund Division

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- ☐Cb000 Yes ☐Cb001 No
- a) were you **beneficially entitled** to the income specified on the front page?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
- ☐Cb002 Yes ☐Cb003 No
- b) did you **draw this income for yourself**?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
- ☐Cb008 Yes ☐Cb009 No
- c) If the answer to question b) is «yes», were the securities specified on the front page part of «**Securities Lending and Borrowing**» transactions on the due date of the income? If the answer is «yes», please give full particulars under «5. OBSERVATIONS».
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- ☐Cb004 Yes ☐Cb005 No
- a) were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?
- ☐Cb006 Yes ☐Cb007 No
- b) were you a member of a **partnership** created or organised under Swiss law?
If any answer to be given under (2) is «yes», give full particulars under «5. OBSERVATIONS».
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- b) Claimant's last United States tax return Form , relating to the year was filed with this office.
- c) Claimant's Taxpayer Identification Number
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- ☐Cb010 Yes ☐Cb011 No
- e) Were you a citizen of the United States?
- ☐Cb012 Yes ☐Cb013 No
- f) Were you a «green card» holder?
- ☐Cb014 Yes ☐Cb015 No
- g) Were you also a resident of Switzerland or of a third country?
Please name this country
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For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.

5. OBSERVATIONS:

<div>Bemerkungen</div>

DossierNr

Tx001

Tx002

Nr026

DossierNr

=getRandomString(6, true)

Refund claimed for the year(s)




Contact Phone
E-Mail

BENEFICIAL OWNER OF THE INCOME:

Name and first name, address in full

Full address of payment

Please consult figure 4 of the general instructions at the end of this set
of formulas.

Beneficiary's bank:
BIC (SWIFT):
 ABA Routing number:
 Account number:
 IBAN Beneficiary:
Beneficiary:
Postcode/City:
Client code:

=setvisible("A",cb100) =setvisible("C",cb102)

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:

Name and postal address in full (compulsory)

to be left blank

=ESTV - 01.03.2016 - " + getVersion() + " - " + formatDateToday() + " (dd.MM.yyyy)"

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of debtor	Date of acquisition	Number of shares; Total par value of bonds, etc.	Div. per share; Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends refund at the rate of 20 % CHF	Gross interest refund at the rate of 35 % CHF
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Total gross income					<input type="text" value="Nr020"/>	<input type="text" value="Nr021"/>

20 % on total of column 6 CHF
35 % on total of column 7 CHF
Total refund claimed CHF

Place and date:

Enclosures:

Please see reverse

3rd copy for the Federal Tax Administration, Bern (Page 5+6)

The undersigned declares that the information contained on this form
is correct.

Signature of claimant:

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QUESTIONS TO BE ANSWERED BY THE BENEFICIAL OWNER (In case the form is filled in by a representative, the term «you» means the beneficial owner)

- ☐Cb000 Yes ☐Cb001 No
- a) were you **beneficially entitled** to the income specified on the front page?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
- ☐Cb002 Yes ☐Cb003 No
- b) did you **draw this income for yourself**?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
- ☐Cb008 Yes ☐Cb009 No
- c) If the answer to question b) is «yes», were the securities specified on the front page part of «**Securities Lending and Borrowing**» transactions on the due date of the income? If the answer is «yes», please give full particulars under «5. OBSERVATIONS».
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- a) were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?
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- b) were you a member of a **partnership** created or organised under Swiss law?
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3. a) Address of the competent Internal Revenue Service Center
- b) Claimant's last United States tax return Form , relating to the year was filed with this office.
- c) Claimant's Taxpayer Identification Number
- On the date(s) set out in column 5 on the front page:
- ☐Cb008 Yes ☐Cb009 No
- d) Were you a resident of the United States?
- ☐Cb010 Yes ☐Cb011 No
- e) Were you a citizen of the United States?
- ☐Cb012 Yes ☐Cb013 No
- f) Were you a «green card» holder?
- ☐Cb014 Yes ☐Cb015 No
- g) Were you also a resident of Switzerland or of a third country?
Please name this country
4. Does the claim relate to income from **inheritance**?
For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.

5. OBSERVATIONS:

<div>Bemerkungen</div>

DossierNr

Tx001

Tx002

Nr026

DossierNr

=getRandomString(6, true)

Refund claimed for the year(s) **Nr001** **Nr002** **Nr003**

Contact Phone **Information**
E-Mail

BENEFICIAL OWNER OF THE INCOME:

Name and first name, address in full

Tx001

Tx002

Tx003

Tx004

Tx005

Tx006

Full address of payment

Please consult figure 4 of the general instructions at the end of this set
of formulas.

Beneficiary's bank: **Tx020**
BIC (SWIFT): **Tx021**
ABA Routing number: **Routing**
Account number: **Account**
IBAN Beneficiary: **Account**
Beneficiary: **Tx023**
Postcode/City: **Tx024**
Client code: **Tx025**

=setvisible("A", cb100) =setvisible("C", cb102)

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:

Name and postal address in full (compulsory)

Tx010

Tx011

Tx012

Tx013

Tx014

Tx015

to be left blank

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of debtor	Date of acquisition	Number of shares; Total par value of bonds, etc.	Div. per share; Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends refund at the rate of 20 % CHF	Gross interest refund at the rate of 35 % CHF
1	2	3	4	5	6	7
Tx30	Tx076	Tx077	Tx078	Dt001	Nr012	Nr013
Total gross income					Nr020	Nr021

20 % on total of column 6 CHF **Nr024**

35 % on total of column 7 CHF **Nr025**

Total refund claimed CHF **Nr026**

Place and date: **Tx030**

Enclosures: **Beilagen**

4th copy for the claimant
(Page 7+8)

Please see reverse

The undersigned declares that the information contained on this form
is correct.

Signature of claimant:

= ESTV - 01.03.2016 - " + getVersion() + " - " + formatDate(today(), "dd.MM.yyyy")

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Cb000 Yes **Cb001** No

Cb002 Yes **Cb003** No

☐ Cb018 Yes ☐ Cb019 No

Cb006 Yes Cb007 No

☐ Yes ☐ No

☐ C6012 Yes ☐ C6013 No

☐ YES ☐ NO

a) were you **beneficially entitled** to the income specified on the front page?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.

b) did you **draw this income for yourself**?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.

c) If the answer to question b) is «yes», were the securities specified on the front page part of **«Securities Lending and Borrowing»** transactions on the due date of the income? If the answer is «yes», please give full particulars under «5. OBSERVATIONS».

a) were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?

b) were you a member of a **partnership** created or organised under Swiss law?
If any answer to be given under (2) is «yes», give full particulars under «5. OBSERVATIONS».

Frage3a

b) Claimant's last United States tax return Form **Frage3b_1**, relating to the year **Frage3b_2** was filed with this office.

c) Claimant's Taxpayer Identification Number

Frage3c

On the date(s) set out in column 5 on the front page:

d) Were you a resident of the United States?

e) Were you a citizen of the United States?

f) Were you a «green card» holder?

g) Were you also a resident of Switzerland or of a third country?

Please name this country

Frage3q

4. Does the claim relate to income from inheritance?

For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.

5. OBSERVATIONS:

Bemerkungen

DossierNr

Tx001

Tx002

Nr026

General instructions

- The **file number** that you receive with the advice of payment of the claim is to be mentioned on any correspondence and on all future claims (in top on the apposite box right side on the front page).
- The **name of the beneficial owner** of the income must be indicated without abbreviations on the left of the top of the front page under «BENEFICIAL OWNER OF THE INCOME»
- If the beneficial owner of the income is represented by an **authorized agent/representative**, it has to be clearly mentioned with all the necessary data on the right of the top under «BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE».
- The **address of payment** must be clear and complete. Always state the name, address in full and SWIFT-BIC code of the bank, the account number or IBAN, name and complete address of the account or IBAN holder. If the money is transferred directly to the USA, we also need the ABA routing number of the bank.
- All the **columns must be entirely filled** in a clear manner in order to avoid misunderstandings.
- Note to column 2:** State the exact date of acquisition if acquired within twelve months prior to the due date shown in column 5; if acquired earlier, just state «before 20..» (year).
- Note to column 6:** The refund rate of the Swiss anticipatory tax deducted on **gross dividends** is 20%.
- Note to column 7:** The refund rate of the Swiss anticipatory tax deducted on **interest** is 35%.
- Note to column 6 and 7:** The amounts must always be indicated in gross amounts and in CHF.
- Multiple items of income** (dividends, interest) giving raise to a claim for refund concerning the same calendar or business year should be filed on **only one form**. It is also acceptable to use only one form for items of income concerning more than one calendar or business year.
- The claim must always be duly **signed**.
- If the claim is signed by an authorised agent/representative, a **power of attorney** must be produced. Such persons are considered to be authorised to act on behalf and in the name of the beneficial owner of the income, legally valid until revocation of the power of attorney.
- It is essential to **answer all the questions** on the reverse of the claim.
- This form, duly completed, **signed before a notary public of the United States**, has to be sent (the first three copies) to the Federal Tax Administration, Eigerstrasse 65, 3003 Bern, Switzerland, **no later than the 31st December of the third year following upon the calendar year in which the income became due**.
- Please note that, whenever individuals are beneficial owners of Trust income, it is exclusively the Trust which is entitled to claim the refund by filing Form 82E.
- Tax certificates, credit slips, account statements etc.:** The claim form must always be accompanied by evidence showing the deduction of the Swiss tax withheld (in Swiss francs). Such evidence must include the following information: First and family name / name in full as listed in the trade/commercial and/or tax register, full residential address of the beneficial owner; type and nominal value of the securities; number of shares; dividend per share or interest rate; gross amount of the income taxed at source and due date; amount of the deducted Swiss anticipatory tax; date of issue of the evidence as well as the name and authorised signature of the issuer. The Federal Tax Administration reserves the right to request further evidence and information. **Please take note that evidence and other documents will no longer be returned.**
- Tax Voucher:** Based on a new practice in force since April 1st, 2008, dividend statements issued by financial institutions outside of Switzerland must always be accompanied by an additional Tax Voucher for a valid claim for refund of Swiss Anticipatory tax. Please contact your financial institution if you did not receive such Tax Voucher.
- Claims for refund of the deducted Swiss anticipatory tax **on distributions of Swiss Collective Investment Vehicles** deriving **at least 80%** from income of non-Swiss sources have to be asserted directly at the Federal Tax Administration in Bern, using Form 25A.

Claims to refund are allocated to the respective Zones. For the Zones assignment and the extensions for information, please contact the following website:
<http://www.estv.admin.ch> – organisation

United States - Switzerland
Income Tax Convention
of October 2nd, 1996
<http://www.estv.admin.ch>

CLAIM FOR REFUND
of Swiss anticipatory tax withheld on dividends and
interest derived from sources within Switzerland

Form 82 I
for individual claim
File number

First claim Yes ☐ No ☐

Refund claimed for the year(s)

Contact: Phone _____
E-Mail _____

BENEFICIAL OWNER OF THE INCOME:
Name and first name, address in full

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:
Name and postal address in full (compulsory)

Full address of payment
Please consult figure 4 of the general instructions at the end of this set of formulas.

Beneficiary's bank:
BIC (SWIFT): _____
ABA routing number: ☐ _____
Account number: ☐ _____
IBAN Beneficiary: ☐ _____
Beneficiary: _____
Protocolle/City: _____
Client code: _____

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of donor	Date of acquisition	Number of shares; Total nominal value of shares, etc.	Due date of interest; Rate % of interest	Date date of dividend; Interest rate (date, month, year)	Gross dividends received at the capital 20 %	Gross interest received at the rate of 35 %
1	2	3	4	5	6	7
5	6				7	8
10						9
Total gross income						

Attestation (notary public) (Seal and signature)
Declared at _____
this _____ day of _____ year _____
before me _____
Address _____
Place and date: _____
Enclosures: _____
Please see reverse
Page 1

1st copy for the Federal Tax Administration, Bern (Page 1+2)
The undersigned declares that the information contained on this form is correct.
Signature of claimant: _____
11 12

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- 13**
- QUESTIONS TO BE ANSWERED BY THE BENEFICIAL OWNER** (In case the form is filled in by a representative, the term «you» means the beneficial owner)
- On the date(s) set out in column 5 on the front page:
 - were you **beneficially entitled** to the income specified on the front page?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
 - did you **draw this income for yourself**?
If not, please state the reasons under «5. OBSERVATIONS» on what base you are claiming the refund.
 - If the answer to question b) is «yes», were the securities specified on the front page part of «Securities Lending and Borrowing» transactions on the due date of the income? If the answer is «yes», please give full particulars under «5. OBSERVATIONS».
 - During any calendar year in which income specified on the front page became due (column 5):
 - were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?
 - were you a member of a **partnership** created or organised under Swiss law?
 - If any answer to be given under (2) is «yes», give full particulars under «5. OBSERVATIONS».**
 - a) Address of the competent Internal Revenue Service Center _____, relating to the year _____ was filed with this office.
 c) Claimant's last United States tax return Form _____, relating to the year _____ was filed with this office.
 On the date(s) set out in column 5 on the front page:
 - Were you a citizen of the United States?
 - Were you a resident of the United States?
 - Were you a green card holder?
 - Were you also a resident of Switzerland or of a third country?
Please name this country: _____
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 - OBSERVATIONS:**