

AUTHORIZATION LETTER REQUIRED FOR GERMAN TAX RECLAIM FILINGS

Declaration and Authorization

Final Beneficiary Details

Name:

Address:

Country of Residence:

Tax ID # (USA Only):

Custodian (Participant):

Authorization

The final beneficiary has authorized the applicable Depository Bank, **BNY Mellon, Citibank, Deutsche Bank, and/or JPMorgan, and/or their agents**, to submit applications for the reimbursement of German withholding tax in their name and on their behalf and to receive any corresponding refund amounts on their behalf, and to undertake any necessary communication with the German Tax Authority (GTA) in their name.

Declaration

The final beneficiary declares that:

- they are aware of and complies with the conditions of the double taxation agreement in force;
- they are entitled to the respective capital proceeds;
- they reside in the country of residence according to double taxation agreement in force;
- they do not maintain any abode/residence, habitual residence or head office in Germany;
- the proceeds do not accrue to the benefit of any permanent establishment or fixed utility in Germany;
- they oblige themselves, as a result of his participation in the DTV procedure, not to submit any separate/supplemental refund applications;
- they oblige themselves to repay any amounts in respect of which the GTA requests repayment on account of subsequent knowledge acquired and which were erroneously credited within the context of the DTV procedure;
- they are aware that the GTA can, in the event of spot checks, request the presentation of a certificate of residence or directly exchange information with the local Taxation Authorities in his country of residence.

Additional declarations subject to country of residence and legal form:

Valid for USA residents only:

- a FORM 6166 "Certificate of filing a tax return" can be presented / submitted whereby the issue date is not older than 4 years and the legal form given by him is confirmed thereon;

Valid only for parties eligible for reimbursement with country of residence Great Britain:

- the proceeds are subject to tax in Great Britain;

Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'natural person':

- he is, in accordance with Swiss taxation law, subject to those Swiss taxes generally levied by the government, cantons and parishes in terms of all generally taxable income proceeds;



- he is a Swiss citizen or - in the case of the non-existence of Swiss citizenship was not subject to unlimited taxation in Germany either in the year in which the accrual of the capital proceeds took place or in the preceding five calendar years;

Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'corporation':

- the corporation is predominantly Swiss-governed and that the provisions contained in Article 23 Section 1 of the German-Swiss double taxation agreement as regards the prevention of the improper use of agreement benefits are being observed.

Valid only for parties eligible for reimbursement with country of residence Cyprus, Indonesia, Israel, Jamaica, Malaysia, Malta, Singapore, Trinidad, Tobago:

- a confirmation that the respective earnings have been transferred to the country of residence (repatriation) can be presented submitted for the specific payment.

Date, Place

Signature of party eligible for reimbursement

