

**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 published in IFZ2007/537M, Stcrt. 2007, 154)

VERZOEK OM ALGEHELE 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 gepubliceerd in IFZ/2007/537M, Stcrt. 2007, 154)



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 published in IFZ2007/537M, Stcrt. 2007, 154.

PLEASE NOTE:

- 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. 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 voordeelen uit hoofde van een of meer fondsen of regelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere wagnemersvoordelen):

(Print)

(in BLOKletters)

2. The applicant claims a full relief at source from refund of (1) Netherlands 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 teruggaaf 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 full relief at source (1) refund is claimed (2)
Naam van de betalende maatschappij Aantal en soort der aandelen of winstbewijzen of nominale bedrag der winstdelende obligaties	Nummer van het dividend- bewijs of de coupon	Datum van betaalbaar- stelling	Aantal dividend- bewijzen of coupons	Brutobedrag van de opbrengst	Bedrag der belasting waarvoor algehele vrijstelling (1) teruggaaf wordt verzocht (2)
(a)	(b)	(c)	(d)	(e)	(f)

See instructions, nr. 1

3. The applicant certifies that relating to 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). He does this by certifying that this is not a situation whereby some other person benefitted or benefits (wholly or partly) from the dividend by way of a dividend-substituting payment or another quid pro quo while that other person has less right (or no right) to deduction, refund or reduction than the applicant himself and that other person maintains directly or indirectly his original shareholding position after the date the dividend was payable or paid. (See art. 4, paragraph 7, of the Dividend Tax Act of 1965)

3. De verzoeker verklaart dat hij 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. Dit doet hij door te verklaren dat in zijn geval geen sprake is van een situatie waarbij het dividend door middel van een dividendvervangende betaling of een andere tegenprestatie geheel of gedeeltelijk ten goede is gekomen of ten goede komt aan een ander, die ander een geringer recht (of geen recht) heeft op verrekening, teruggaaf of vermindering dan de verzoeker zelf en waarbij die ander zijn oorspronkelijke aandelenpositie na dividenddatum op directe of indirecte wijze blijft behouden. (Verwezen wordt naar art. 4, zevende lid, Wet op de dividendbelasting 1965)

(1) Delete as necessary.
(2) See Instructions, nr. 2

(1) Doorhalen wat niet van toepassing is.
(2) Zie aanwizingen nr. 2

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 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⁾

7. Remarks/Opmerkingen: (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/Limburg/kantoor 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 de effecten op de aan de ommezijde in kolom (c) vermelde datum(s) van betaalbaarstelling zich bevinden (bevonden, zullen bevinden) te:

Declaration of the tax authority of the place of residence of the applicant

I certify that, to the best of my knowledge, the applicant on the payable date(s) of the dividend / the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and the United States of America.

Official stamp:.....

Date:.....

Signature:

(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/Limburg/kantoor Buitenland te Heerlen verstrekte algemene vergunning om voor zijn cliënten de formulieren te tekenen).

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VERZOEK OM ALGEHELE 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 gepubliceerd in IFZ2007/537M, Stcrt. 2007, 154)



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 published in IFZ2007/537M, Stcrt. 2007, 154.

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 3. 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 voordeelen uit hoofde van een of meer fondsen of regelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere werkneemersvoordelen);

(Print)

(in BLOKletters)

2. The applicant claims a full relief at source from
refund of (1) Netherlands
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 teruggaaf 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 full relief at source (1) refund is claimed (2)
Naam van de betalende maatschappij Aantal en soort der aandelen of winstbewijzen of nominale bedrag der winstdelende obligaties	Nummer van het dividend- bewijs of de coupon	Datum van betaalbaar- stelling	Aantal dividend- bewijzen of coupons	Brutobedrag van de opbrengst	Bedrag der belasting waarvoor algehele vrijstelling (1) teruggaaf wordt verzocht (2)
(a)	(b)	(c)	(d)	(e)	(f)

See instructions, nr. 1

3. The applicant certifies that relating to 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). He does this by certifying that this is not a situation whereby some other person benefitted or benefits (wholly or partly) from the dividend by way of a dividend-substituting payment or another quid pro quo while that other person has less right (or no right) to deduction, refund or reduction than the applicant himself and that other person maintains directly or indirectly his original shareholding position after the date the dividend was payable or paid. (See art. 4, paragraph 7, of the Dividend Tax Act of 1965)

3. De verzoeker verklaart dat hij 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. Dit doet hij door te verklaren dat in zijn geval geen sprake is van een situatie waarbij het dividend door middel van een dividendvervangende betaling of een andere tegenprestatie geheel of gedeeltelijk ten goede is gekomen of ten goede komt aan een ander, die ander een geringer recht (of geen recht) heeft op verrekening, teruggaaf of vermindering dan de verzoeker zelf en waarbij die ander zijn oorspronkelijke aandelenpositie na dividenddatum op directe of indirecte wijze blijft behouden. (Verwezen wordt naar art. 4, zevende lid, Wet op de dividendbelasting 1965)

(¹) Delete as necessary.
 (²) See Instructions, nr.

⁽¹⁾ Doorhalen wat niet van toepassing is.
⁽²⁾ Zie aanwijzingen, nr. 2.

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.
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6. 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⁾

7. Remarks/Opmerkingen: (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/Limburg/kantoor 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/Limburg/kantoor Buitenland te Heerlen verstrekte algemene vergunning om voor zijn cliënten de formulieren te tekenen).

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VERZOEK OM ALGEHELE VRIJSTELLING OF TERUGGAAF VAN NEDERLANDSE DIVIDENDBELASTING

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 3. 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 voordeelen uit hoofde van een of meer fondsen of regelingen, ingesteld voor het verstrekken van pensioenuitkeringen of andere werkneemersvoordelen);

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2. The applicant claims a full relief at source from
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income as specified below:

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

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Naam van de betalende maatschappij Aantal en soort der aandelen of winstbewijzen of nominale bedrag der winstdelende obligaties	Nummer van het dividend- bewijs of de coupon	Datum van betaalbaar- stelling	Aantal dividend- bewijzen of coupons	Brutobedrag van de opbrengst	Bedrag der belasting waarvoor algehele vrijstelling (1) teruggaaf wordt verzocht (2)
(a)	(b)	(c)	(d)	(e)	(f)

See instructions, nr. 1

3. The applicant certifies that relating to 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). He does this by certifying that this is not a situation whereby some other person benefitted or benefits (wholly or partly) from the dividend by way of a dividend-substituting payment or another quid pro quo while that other person has less right (or no right) to deduction, refund or reduction than the applicant himself and that other person maintains directly or indirectly his original shareholding position after the date the dividend was payable or paid. (See art. 4, paragraph 7, of the Dividend Tax Act of 1965)

3. De verzoeker verklaart dat hij 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. Dit doet hij door te verklaren dat in zijn geval geen sprake is van een situatie waarbij het dividend door middel van een dividendvervangende betaling of een andere tegenprestatie geheel of gedeeltelijk ten goede is gekomen of ten goede komt aan een ander, die ander een geringer recht (of geen recht) heeft op verrekening, teruggaaf of vermindering dan de verzoeker zelf en waarbij die ander zijn oorspronkelijke aandelenpositie na dividenddatum op directe of indirecte wijze blijft behouden. (Verwezen wordt naar art. 4, zevende lid, Wet op de dividendbelasting 1965)

(1) Delete as necessary.
(2) See Instructions, nr.

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⁽¹⁾ Doorhalen wat niet van toepassing is.

(²) Zie aanwijzingen, nr. 2.

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 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)

7. Remarks/Opmerkingen: (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/Limburg/kantoor 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/Limburg/kantoor 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, other rights participating in profits or certain loans (including profit-sharing bonds with a term of more than 10 years) e.g. Netherlands dividend tax, amounting (as of 2007) to 15% of the gross income, is reduced by 15 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 published in IFZ2007/537M, Stcr. 2007,154). 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 published in IFZ2007/537M, Stcr. 2007, 154).

Netherlands dividend tax, amounting (as of 2007) to 15% of the gross income, is reduced by 15 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 published in IFZ2007/537M, Stcr. 2007, 154). 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 published in IFZ2007/537M, Stcr. 2007, 154).
- 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/Limburg/kantoor Buitenland Heerlen has been submitted with this form.
3. 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 shall be authorized to not withhold dividend tax.
4. If the claim is for refund of tax the first and second copies 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/Limburg/kantoor 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 Heerlen", 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 the 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. 7 (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/Limburg/kantoor 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 and form "IB 95 USA" may be obtained via the website www.belastingdienst.nl or from the "Belastingdienst/Centrum voor facilitaire dienstverlening, Afdeling Logistiek reproductief centrum", P.O. Box 1314, 7301 BN Apeldoorn, the Netherlands, e-mailaddress Lrc.apeldoorn@tiscali.nl.