Dear Supplier,

Publication 515 issued by the Internal Revenue Service (IRS), the tax authority in the United States, requires Bayer U.S. and affiliates to determine prior to payment whether such payment(s) are subject to U.S. withholding tax. This withholding tax might be applicable for foreign individuals and foreign entities.

Please find from page 2 to page 4 a tax declaration letter/questionnaire (“TDL”) which will allows the Bayer Tax team to determine if the payment(s) are subject to U.S. withholding tax. **Please complete Section I, II and III.**

Additionally, the IRS may require the foreign parties to provide the Withholding Form (a Form W-8 or 8233 noted below) which declares, under penalties of perjury, the residence of the supplier and contains a section for you to claim the corresponding tax treaty benefits between countries (if applicable).

These additional forms are only required, but are **mandatory**, when the services, and/or intellectual property (IP) are going to be performed or used inside U.S. and the income recipient wants to claim a reduced tax rate under an applicable tax treaty. These forms remain valid for following three fiscal years from the signature year. After this period, the Tax Treaty Claim is invalid, and a new form must be signed and provided to Bayer according to the current conditions of the Tax Treaty. See examples below.

* For individuals and entities providing services outside the US, royalties for use of IP or tangible property outside the U.S., **no Withholding Form is required**.
* For entities providing services in or paying royalties for property used inside the U.S., the additional form to provide is [W-8BEN-E](https://www.irs.gov/pub/irs-pdf/fw8bene.pdf). Part III of the W-8 form is mandatory, including questions 14 and 15, otherwise 30% will be withhold from every invoice paid.
* For individuals providing royalties **used in the U.S.**, the additional form to provide is [W-8BEN](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf). Part II of this other form is mandatory, otherwise 30% will be withhold from every invoice paid.
* For individuals providing services **inside the U.S.**, the additional form to provide is [Form 8233](https://www.irs.gov/pub/irs-pdf/f8233.pdf).
* For partnerships, provide form [W-8IMY](https://bayergroup.sharepoint.com/sites/Powell-GBS559/Shared%20Documents/General/1042%20-%20Foundation%20Analysis/Process%20Design/TDL/Form%20W-8%20IMY%20%28Rev.%20October%202021%29%20%28irs.gov%29).
* For entities with Income Effectively Connected with a US Trade or Business, provide [W-8ECI.](https://bayergroup.sharepoint.com/sites/Powell-GBS559/Shared%20Documents/General/1042%20-%20Foundation%20Analysis/Process%20Design/TDL/Form%20W-8%20ECI%20%28Rev.%20October%202021%29%20%28irs.gov%29)

**Withholding Forms & Instructions link:**

[Form W-8BEN-E (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8bene.pdf) /// [Instructions for Form W-8BEN-E (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/iw8bene.pdf)

[Form W-8 BEN (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf) /// [Instructions for Form W-8BEN (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/iw8ben.pdf)

[Form 8233 (Rev. September 2018) (irs.gov)](https://www.irs.gov/pub/irs-pdf/f8233.pdf) /// [Instructions for Form 8233 (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/i8233.pdf)

[Form W-8 IMY (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8imy.pdf) /// [Instructions for Form W-8IMY (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/iw8imy.pdf)

[Form W-8 ECI (Rev. October 2021) (irs.gov)](https://www.irs.gov/pub/irs-pdf/fw8eci.pdf) /// [Instructions for Form W-8ECI (10/2021) | Internal Revenue Service (irs.gov)](https://www.irs.gov/instructions/iw8eci)

**Notes:** There are other W-8 forms that might apply based on the type of your entity and business held between parties. For further information, you can visit [Publication 515.](https://www.irs.gov/pub/irs-pdf/p515.pdf)

These documents, including the TDL and, if applicable, the Form W-8 or 8233 must be completed appropriately and provided to Bayer in PDF Read only format.

[Go to Section I](#_Section_I._Supplier)

[Go to Section II](#_Section_II._Income)

[Go to Section III](#_Section_III._Certification)

# Section I. Supplier Information

Please enter your business information:

|  |  |
| --- | --- |
| Supplier name/Company name:  | Click or tap here to enter text. |
| Supplier Tax Identification Number: | Click or tap here to enter text. |
| Supplier type  | Choose an item. |
| Country name: | Click or tap here to enter text. |
| Supplier’s contact name: | Click or tap here to enter text. |
| Supplier’s contact business e-mail:  | Click or tap here to enter text. |
| Date of completion | Click or tap to enter a date. |

# Section II. Income type

All questions are mandatory, please mark an “X” based on the business you are going to provide to US Bayer and Affiliates and associated payment type requested.

The concept of the invoice(s) is going to be related to:

|  |
| --- |
| 1. Payment for Goods/ Raw Materials / Spare Parts / Tangible Property
 |
| [ ]  Yes |
| [ ]  No |
| 1. Payment for Services (E.g., Clinical Trial Activities, Speaking Engagements, Installation of equipment on US site, Freights, Grants, Demurrage, Honorariums, Research Activities, Lawyers, and Consultants, any other general service type)
 |
| Services rendered, one hundred % or partially, in the US are subject to 30% Withholding tax on each payment unless you are eligible to request a Tax Treaty claim exemption. This claim should be made on Form W-8 BEN-E for entities, F8233 for individuals. Otherwise, you will be subject to Withholding tax. |
| [ ]  Services performed inside US (Travel required)  |
| [ ]  Services performed outside US (No travel required) |
| [ ]  Services performed inside and outside US |
| [ ]  No services provided**Continue next page** |
| 1. Industrial Royalties/IP (Know-How, Patents)
 |
| This category of income includes royalties for the use of, or the right to use, patents, trademarks, secret processes and formulas, goodwill, franchises, “know-how,” and similar rights. It may also include payments for the use of, or right to use, industrial, commercial, and scientific equipment, when this is included in the treaty definition of royalties. Ind. Royalties used in the US are subject to 30% of Withholding tax on each payment, unless you are eligible to request a Tax Treaty claim exemption. This claim should be done on Form W-8 BEN-E for entities, W-8BEN for individuals. Otherwise, you will be subject to Withholding tax. |
| [ ] Industrial Royalties/IP used in the US |
| [ ] Industrial Royalties/IP used outside the US |
| [ ] No Industrial Royalties/IP provided. |
| 1. Other Royalties (Copyright IP, Licenses Fees, Software)
 |
| It includes payments related to **copyright IP, software, broadcasting, and endorsement payments.** Other Royalties used in the US are subject to 30% of Withholding tax on each payment, unless you are eligible to request a Tax Treaty claim exemption. This claim should be done on Form W-8 BEN-E for entities, W-8BEN for individuals. Otherwise, you will be subject to Withholding tax.  |
| [ ] Other Royalties/IP used in the US |
| [ ] Other Royalties/IP used outside the US |
| [ ] No Other Royalties/IP provided |
| 1. Rents

Rent of tangible property in the US are subject to 30% of Withholding tax on each payment, unless you are eligible to request a Tax Treaty claim exemption. This claim should be done on Form W-8 BEN-E for entities, W-8BEN for individuals. Otherwise, you will be subject to Withholding tax |
| [ ] Rents for tangible property inside US |
| [ ] Rents for tangible property outside the US[ ]  No Rents  |
| 1. Memberships
 |
| [ ] Yes[ ] No |
| 1. Other- Specify

 Click or tap here to enter text.**Continue next page** |

# Section III. Certification

To the extent that the above facts and circumstances change with respect to future invoices, I will notify Bayer prior to submitting my next invoice for payment.

 [ ] Under penalties of perjury, I declare that, to the best of my knowledge and belief, the above statements are true, accurate, and complete.

**End of the form**