

Form W-8BEN-E

(February 2014)

2014 年 2 月修訂

Department of the Treasury
Internal Revenue Service
美國財政部國稅局

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting(Entities) 在美國課稅與申報目的下之最終受益人身分聲明(法人)

- For use by entities. Individuals must use Form W-8BEN.
本表供法人使用；個人須使用W-8BEN表格。
- Section references are to the Internal Revenue Code.
對應章節請參考美國稅法法規。
- Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
W-8BEN-E表格資訊及其個別說明書請參考：www.irs.gov/formw8bene.
- Give this form to the withholding agent or payer. Do not send to the IRS.
請將此表格繳交扣繳義務人或付款人；請勿直接繳交美國國稅局。

OMB No. 1545-1621

Do NOT use this form for: 下列人士請勿使用本表格
表格

Instead, use Form: 適用

- U.S. entity or U.S. citizen or resident.....W-9
美國法人、美國公民或美國稅務居民，適用 W-9
- A foreign individual.....W-8BEN (Individual)
外籍(非美國籍)人士，適用 W-8BEN (個人)
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S.(unless claiming treaty benefits).....W-8ECI
主張其收入與在美國境內之交易或業務有實際關聯的外國個人或法人(除非主張其享有租稅協定優惠稅率)，適用 W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits)(see instructions for exceptions)W-8IMY
外國合夥制公司，外國單純信託或外國贈與人信託 (除非主張其享有租稅協定利益)(請參閱例外說明)，適用 W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)(unless claiming treaty benefits)(see instructions)..... W-8ECI or W-8EXP
外國政府、國際組織、外國中央銀行、外國免稅扣繳組織、外國私人基金會，或美國屬地政府聲稱所得為有效關聯美國所得或主張其適用第 115 (2) 節，501(c)節，892 節，895 節或 1443(b)節規範之美國屬地政府(除非主張其享有租稅協定利益)，適用 W-8ECI 或 W-8EXP
- Any person acting as an intermediary.....W-8IMY
任何擔任中間機構角色者，適用 W-8IMY 表格

PART I

第一部份

Identification of Beneficial Owner 最終受益人身份

- Name of organization that is the beneficial owner 最終受益人(法人)名稱
- Country of incorporation or organization 公司註冊/成立地國家
- Name of disregarded entity receiving the payment (If applicable) 收取款項的無形企業實體名稱(若適用)
- Chapter 3 Status (entity type) (Must check one box only) 第三章身份狀態(法人類型)(僅可勾選一種身分)
 - ☐ Corporation 公司 ☐ Disregarded entity 無形企業實體 ☐ Partnership 合夥制公司 ☐ Simple Trust 單純信託 ☐ Grantor trust 贈與人信託 ☐ Complex trust 複雜信託 ☐ Estate 遺產 ☐ Government 政府 ☐ Central Bank of Issue 中央銀行 ☐ Tax-exempt organization 免稅組織 ☐ Private foundation 私人基金會
 - If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? ☐ Yes ☐ No
倘勾選上列無形企業實體、合夥制公司、單純信託或贈與人信託時，該法人是否為主張租稅協定優惠稅率的混合式法人？☐ 是 ☐ 否
 - If "Yes" complete Part III. 倘勾選「是」，請完成第三部分。
- Chapter 4 Status (FATCA status)(Must check one box only unless otherwise indicated) (see instructions for details and complete the certification below for the entity's applicable status) 第四章身份狀態(除非特別說明，否則僅可勾選一種身分) (請參閱詳細說明並依法人適用之身分狀態完成後續保證事項)
 - ☐ Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI)
未簽署協議的外國金融機構 (包含受限制的外國金融機構；或與在跨政府協議下應申報的外國金融機構之關係企業，而非屬註冊視同合規的或有簽署協議的外國金融機構者)。
 - ☐ Participating FFI 有簽署協議的外國金融機構。
 - ☐ Reporting Model 1 FFI 在跨政府協議模式一下應申報的外國金融機構。
 - ☐ Reporting Model 2 FFI 在跨政府協議模式二下應申報的外國金融機構。
 - ☐ Registered deemed-compliant FFI(other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).
註冊視同合規的外國金融機構(排除在跨政府協議模式一下應申報的外國金融機構；或尚未取得全球中間機構識別號碼之受贊助的外國金融機構)。
 - ☐ Sponsored FFI that has not obtained a GIIN. Complete Part IV.
尚未取得全球中間機構識別號碼之受贊助的外國金融機構。完成第四部份。
 - ☐ Certified deemed-compliant nonregistering local bank. Complete Part V
公認視同合規的非註冊本地銀行。完成第五部份。
 - ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
公認視同合規的僅具低價值帳戶外國金融機構。完成第六部份。
 - ☐ Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.
在跨政府協議下毋須申報的外國金融機構(包含在跨政府協議模式二下註冊視同合規的外國金融機構)。完成第十二部份。
 - ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete XIII.
外國政府、美國屬地政府或發行貨幣的外國中央銀行。完成第十三部份。
 - ☐ International organization. Complete Part XIV. 國際組織。完成第十四部份。
 - ☐ Exempt retirement plans. Complete Part XV. 豁免的退休計畫。完成第十五部份。
 - ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
由免受扣繳的最終受益人完全持有的法人。完成第十六部份
 - ☐ Territory financial institution. Complete Part XVII.
美國屬地金融機構。完成第十七部份。
 - ☐ Nonfinancial group entity. Complete Part XVIII.
非金融集團法人。完成第十八部份。
 - ☐ Excepted nonfinancial start-up company. Complete Part XIX.
免受扣繳的非金融新創公司。完成第十九部份。
 - ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
免受扣繳的清算中或破產的非金融法人。完成第二十部份。
 - ☐ 501(C) Organization. Complete Part XXI. 符合第 501(c)節規範的組織。完成第二十一部份。
 - ☐ Nonprofit organization. Complete Part XXII. 非營利組織。完成第二十二部份。

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

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※ 本文件之中文譯本，係為便利閱讀者了解原始文件內容所準備，該譯文並未經美國國稅局(IRS)或其他相關美國主管機關所檢視與核可，倘與原文文意有不同者，請以原文為準。

- ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
公認視同合規的受贊助且被緊密持有的投資工具。完成第七部份。
- ☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
公認視同合規的暫時性的債權投資法人。完成第八部分。
- ☐ Certified deemed-compliant investment advisors and investment managers. Complete Part IX.
公認視同合規的投資顧問及投資經理。請完成第九部份。
- ☐ Owner documented FFI. Complete Part X.
已提供所有人資訊之外國金融機構。請完成第十部份。
- ☐ Restricted Distributor. Complete Part XI.
受限制的通路商。請完成第十一部分。
- ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
股票在證券市場正常交易的非金融外國法人或其關係企業。完成第二十三部份。
- ☐ Excepted territory NFFE. Complete Part XXIV.
免受扣繳的美國屬地非金融外國法人。完成第二十四部份。
- ☐ Active NFFE. Complete Part XXV.
積極的非金融外國法人。請完成第二十五部份。
- ☐ Passive NFFE. Complete Part XXVI.
消極的非金融外國法人。完成第二十六部份。
- ☐ Excepted inter-affiliate FFI. Complete Part XXVII.
免受扣繳的關係企業間的外國金融機構。完成第二十七部份。
- ☐ Direct reporting NFFE. 直接申報的非金融外國法人。
- ☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
受贊助的直接申報的非金融外國法人。完成第二十八部份。

6 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.** (other than a registered address) 永久居住地址(含街道、公寓或房間號碼，或郵件投遞路線)。請勿使用郵政信箱或轉信地址。(除註冊地址之外之地址)

City or town, state or province. Include postal code where appropriate.
城市或鄉鎮，州或省，及郵遞區號

Country 國家

7 Mailing address (if different from above) 郵寄地址 (倘與上方永久居住地址不同)

City or town, state or province. Include postal code where appropriate.
城市或鄉鎮，州或省，及郵遞區號

Country 國家

8 U.S. taxpayer identification number (TIN), if required
倘須要，填寫美國稅籍編號

9a

☐ GIIN

全球中間機構識別號碼

b

☐ Foreign TIN

外國稅籍編號

10

Reference number(s) (see instructions)
參考編號 (請參閱說明)

Note. Please complete remainder of the form including signing the form in Part XXIX. **備註.**請完成後續文件內容並於第二十九部分簽名

PART II
第二部份

Disregarded Entity or Branch Receiving Payment (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence) 收取款項的無形企業實體或分行 (僅於當無形企業實體及其分支機構位於非外國金融機構所在地國家時填寫)

11 Chapter 4 Status(FATCA status) of disregarded entity or branch receiving payment

收取款項的無形企業實體之第四章身份狀態(FATCA 身份)

☐ Limited Branch.受限制的分行

☐ Reporting Model 1 FFI. 在跨政府協議模式一下應申報的外國金融機構

☐ U.S. Branch 美國分行

☐ Participating FFI. 有簽署協議的外國金融機構

☐ Reporting Model 2 FFI 在跨政府協議模式二下應申報的外國金融機構

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address). 永久居住地址(含街道、公寓或房間號碼，或郵件投遞路線)。請勿使用郵政信箱或轉信地址(除非為註冊的地址)。

City or town, state or province. Include postal code where appropriate. 城市或鄉鎮、州或省，及郵遞區號

Country 國家

13 GIIN (if any) 全球中間機構識別號碼(若適用)

PART III
第三部份

Claim of Tax Treaty Benefits (if applicable).(For chapter 3 purposes only)
租稅協定優惠稅率之主張 (如適用)(僅供第 3 章填寫用)

14 I certify that (check all that apply) 本人保證 (勾選所有適用項目)

- a** ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. 最終受益人係與美國簽訂租稅協定國家 _____ 之居民。
- b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
最終受益人係以非個人身分，取得適用租稅協定優惠稅率的收入項目，並符合租稅協定條款對該利益之限制。(詳見說明)
- c** ☐ The beneficial owner is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
最終受益人係以非個人身分，主張自外國公司取得之股息或自從事美國貿易或業務之外國公司取得之利息係適用租稅協定優惠稅率，且為符合資格的居民身份。(詳見說明)
- 15 Special rates and conditions** (if applicable – see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____
Explain the reasons the beneficial owner meets the terms of the treaty article: _____
特別稅率與條件 (如適用，詳見說明): 受益人主張依上述第 14a 點之協定第 _____ 條規定，要求以 _____ % 稅率扣繳(說明收入類型)
_____. 解釋最終受益人適用租稅協定條款之原因 _____
_____。

PART IV
第四部份**Sponsored FFI That Has Not Obtained a GIIN**
尚未取得全球中間機構識別號碼的受贊助的外國金融機構

16 Name of sponsoring entity: _____
贊助法人名稱: _____

17 Check whichever box applies. 依適用條件勾選

- ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人:
- Is an FFI solely because it is an investment entity; 主要係因本身為投資法人而成為外國金融機構;
 - Is not a QI, WP, or WT; **and** 非合格中間機構、外國扣繳合夥企業或外國扣繳信託; **且**
 - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
同意前述辨識出的法人(且非屬未簽署協議的外國金融機構)成為本法人之贊助法人。
- ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人:
- Is a controlled foreign corporation as defined in section 957(a); 係一個符合 957(a) 描述的受控制的外國公司
 - Is not a QI, WP, or WT; 非合格中間機構、外國扣繳合夥企業或外國扣繳信託
 - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and** 由前述之美國金融機構直接或間接完全持有，並同意擔任本法人之贊助法人; **且**
 - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.
與前述贊助法人共用一個電子帳戶系統，而此系統可讓贊助法人辨識出所有本法人的帳戶持有人及受款人，並有權進入本法人所維護之所有帳戶及客戶資料，包含但不限於：客戶辨識資料、客戶文件、帳戶餘款及所有支付給帳戶持有人或受款人的款項。

PART V
第五部份**Certified Deemed-Compliant Nonregistering Local Bank**
公認視同合規的非註冊本地銀行

- 18** ☐ I certify that the FFI identified in Part I: 本人保證第一部份列示之外國金融機構:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization; 在其成立國僅被授權經營銀行或信用合作社(或類似的非營利合作信用機構);
 - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
銀行主要業務為向銀行無關聯散戶收取存款及發放貸款; 信用合作社或類似的聯合信用機構部分主要業務為向會員收取存款及發放貸款，且其會員於該信用合作社或聯合信用機構未擁有 5% 以上權益。
 - Does not solicit account holders outside its country of organization; 未於成立國以外之地區招攬帳戶持有人;
 - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
在該國家之外沒有固定營運場所(為此目的，固定營運場所不包含：未公開宣傳並作為行政支援功能的地點)
 - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
資產負債表上之資產不超過 1.75 億美元; 若屬為某集團成員，該集團合併資產負債表上之總資產不超過 5 億美元; **且**
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V;
集團無任何其他成員為外國金融機構，但與第一部份所列之外國金融機構成立於同一國家，並符合第五部份所載規定之外國金融機構除外。

PART VI**Certified Deemed-Compliant FFI with Only Low-Value Accounts**

第六部份

公認視同合規僅具低價值帳戶的外國金融機構

- 19 ☐ I certify that the FFI identified in Part I: 本人保證第一部份列示之外國金融機構：
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract ;
不以從事投資、再投資、或交易證券、合夥制公司利益、商品、名目本金契約、保險契約或年金契約、或任何與證券、合夥制公司利益、商品、名目本金契約、保險或年金契約相關之利益(包括期貨、遠期契約或選擇權)為主要業務；
 - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules) ; **and**
該外國金融機構或同集團任何成員(若有)所維護的金帳戶餘額或價值均未超過 5 萬美元 (該金額係依適用的帳戶加總規則決定)；且
 - Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.
該外國金融機構及所屬的整個集團(若有)，在最近會計年度年底合併資產負債表上的資產，均不超過 5,000 萬美元；

PART VII

第七部份

Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

公認視同合規的受贊助且被緊密持有的投資工具

- 20 Name of sponsoring entity: _____ 贊助法人名稱 _____
- 21 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：
- Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4);
係因符合§1.1471-5(e)(4)節所述之投資法人而成為一外國金融機構；
 - Is not a QI, WP, or WT; 非合格中間機構、外國扣繳合夥企業或外國扣繳信託
 - Has a contractual relationship with the above identified sponsoring entity that agrees to fulfill all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity; **and**
與上述的贊助法人擁有合約關係，該贊助法人同意代表此法人並負所有簽署協議之外國金融機構所應盡之盡職調查、扣繳及申報之責任。
 - Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).
20 人或以下的個人擁有此法人的所有債權或股權利益(不含美國金融機構、有簽署協議之外國金融機構、註冊視同合規之外國金融機構及公認視同合規的外國金融機構所擁有的債權利益、及被受贊助的外國金融機構 100% 持有股權利益的法人)

PART VIII

第八部份

Certified Deemed-Compliant Limited Life Debt Investment Entity

公認視同合規的暫時性的債權投資法人

- 22 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：
- Was in existence as of January 17, 2013; 於 2013 年 1 月 17 日時已成立；
 - Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
依據信託契約或類似合約，於 2013 年 1 月 17 日當日或之前發行所有類型的債權或股權利益給投資人；且
 - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv)).
因符合暫時性的債權投資法人條件(如於 § 1.1471-5(f)(2)(iv) 中對資產及其他需求限制)而被視為公認視同合規。

PART IX

第九部份

Certified Deemed-Compliant Investment Advisors and Investment Managers

公認視同合規的投資顧問及投資經理

- 23 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：
- Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A); **and**
係因符合§1.1471-5(e)(4)(i)(A)節所述之投資法人而成為一個金融機構；且
 - Does not maintain financial accounts. 未維護金融帳戶

PART X

第十部份

Owner-Documented FFI

已提供所有人資訊之外國金融機構

Note. This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

備註：此身份僅適用美國金融機構或有簽署協議的外國金融機構，並於給予此表時同意將視該外國金融機構為一已提供所有人資訊之外國金融機構(詳見適用條件說明)，且該外國金融機構須證明下列事項：

- 24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- (所有已提供所有人資訊之外國金融機構皆須勾選此項) 本人保證第一部份列示之外國金融機構：
- Does not act as an intermediary; 未擔任中間機構；
 - Does not accept deposits in the ordinary course of a banking or similar business; 不接受如一般銀行或從事類似業務的商業存款；
 - Does not hold, as a substantial portion of its business, financial assets for the account of others;
不以替其他帳戶持有人持有金融資產為其主要業務；
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; 非為一發行或支付金融帳戶款項的保險公司(或保險公司之控股公司)
 - Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar

business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and** 並非具有從事銀行或類似業務範圍內收受存款、為其他帳戶持有金融資產以做為其實質營運之一部分之法人、或發行金融帳戶或有義務就該帳戶支付款項之保險公司(或保險公司之控股公司)之關係集團；且

- Does not maintain a financial account for any nonparticipating FFI. 未替任何未簽署協議的外國金融機構維護金融帳戶。

Check box 24b or 24c, whichever applies. 依適用條件勾選 24b 或 24c：

- b** ☐ I certify that the FFI identified in Part I:本人保證第一部份列示之外國金融機構：
- Has provided, or will provide, an FFI owner reporting statement that contains: 已提供或將提供包括下列資訊之外國金融機構所有權人申報聲明書
 - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);每一直接或間接持有「已提供所有人資訊之外國金融機構」(包含除特定美國人士外之所有法人)股權利益之人士及特定美國人士的名稱、地址、稅籍編號(如有)、第四章狀態及提供之文件類型。
 - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and** 每一持有「已提供所有人資訊之外國金融機構」(包含所有間接債權利益，且此間接債權利益包含任何法人直接或間接擁有領款人的債務權益或受款人的債權持有人直接或間接股權權益)債權利益且於該金融機構之金融帳戶具超過\$50,000美金之個人及特定美國人士的名稱、地址、稅籍編號(如有)、第四章狀態及其提供之文件類型，(但排除由「有簽署協議的外國金融機構」、「合規的外國金融機構」、「公認視同合規的外國金融機構」、「免受扣繳的外國非金融機構」、「免受扣繳的最終受益人」、或除特定美國人士以外的美國人士所擁有的債權權益)；且
 - Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity. 任何其他扣繳機構所需以符合其對該法人義務之資訊。
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

本人保證第一部份列示之外國金融機構已提供、或將提供於本行支付款項之日起算 4 年內由在美國營業之獨立的會計師事務所或法律代表所簽署的稽核函。該稽核函須聲名該會計事務所或法律代表已檢視該外國金融機構所有持有人及於§1.1471-3(d)(6)(iv)(A)(2)節辨識出的債權擁有人
的相關文件，且該外國金融機構符合所有「已提供所有人資訊的外國金融機構」條件；此外，在第一部分辨識出的外國金融機構已提供或將提供對於「特定美國人士」所有人的所有權人申報聲明書及其 W-9 文件、但保有適用的放棄權。

Check box 24d if applicable. 依適用條件勾選 24d：

- d** ☐ I certify that the entity identified in line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries. 本人保證第一點列示之法人為一無任何或有受益人、或已指定類別但未經辨識的受益人的信託。

PART XI

第十一部份

Restricted Distributor

受限制的通路商

25a ☐ (All restricted distributors check here) I certify that the entity identified in Part I:(所有受限制的通路商勾選此項) 本人保證第一部份列示之法人：

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished；針對本表格的提供對象(受限制的基金)，擔任該受限制的基金之債權或股權之通路商；
- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other；至少提供投資服務給 30 個與彼此無關聯的客戶，且超過一半的客戶不得為關係人；
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction)；須依成立國的法令執行洗錢防制審查程序，且該成立國為遵循「洗錢防制金融行動小組」的司法管轄權地區；
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any；僅在其成立國營運且於成立國外無固定營業場所；倘該通路商倘屬集團成員，集團之所有成員皆於同一國成立；
- Does not solicit customers outside its country of incorporation or organization；未於成立國外招攬客戶
- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year；最近會計年度之總資產管理規模不超過 1.75 億美元，且損益表總收入不超過 700 萬美元；

- Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
非屬最近會計年度總資產管理規模超過 500 萬美元或合併損益表總收入超過 2000 萬美元的擴增附屬集團之成員；且
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs. 不經銷受限制基金之任何債權或證券給特定美國人士、具一個或多個實質美國持有人的「消極的非金融外國法人」，或未簽署協議的外國金融機構。

Check box 25b or 25c, whichever applies: 依適用條件勾選 **25b** 或 **25c** :

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

本人進一步保證，針對在 2011 年 12 月 31 日後銷售之「受限制的基金」的債權或股權利益，第一部份列示之法人：

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
已受通路協議約束，禁止一般性銷售債券或證券給美國法人及美國個人居民；且現受通路協議約束，禁止銷售債券或證券給任何特定美國人士、具一或多個實質美國持有人的「消極的非金融外國法人」，或未簽署協議的外國金融機構。
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.
現受通路協議約束，禁止銷售債券或證券給特定美國人士、具一或多個實質美國持有人的「消極的非金融外國法人」，或未簽署協議的外國金融機構；且在上開限制列入通路協議前，該法人已依§1.1471-4(c)節既有帳戶的規定，對與該銷售相關的所有帳戶進行審查，並已贖回售予特定美國人士、具一或多個實質美國持有人的「消極的非金融外國法人」，或未簽署協議的外國金融機構的證券，或致使受限制基金將證券轉讓給「有簽署協議的外國金融機構」或「在跨政府協議模式一下應申報之外國金融機構」的通路商。

PART XII**第十二部份****Nonreporting IGA FFI****在跨政府協議下免申報的外國金融機構**

26 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____. 符合美國及_____跨政府協議條款中被視為免申報的金融機構條件。
- Is treated as a _____ under the provisions of the applicable IGA (see instructions); **and**
於跨政府協議條款中被視為一(詳見說明)_____;且
- If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN:
倘你為在跨政府協議模式一下被視為註冊視同合規的外國金融機構，請提供全球中間機構識別號碼_____

PART XIII**第十三部份****Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue****外國政府、美國屬地政府或發行貨幣的外國中央銀行**

- 27** ☐ I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).
本人保證第一部份列示之法人為款項的受益人且未從事與保險公司、保管機構或存款機構相關之付款、帳戶或需遞交此文件義務的商業金融活動(排除在§1.1471-6(h)(2)的獲准項目)

PART XIV**第十四部份****International Organization****國際組織**

Check box 28a or 28b, whichever applies. 依適用條件勾選 **28a** 或 **28b**

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

本人保證第一部份列示之法人為於 7701(a)(18)節所述之國際組織

b ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is comprised primarily of foreign governments; 主要係由外國政府組成；
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act; 被視為跨政府或超國家組織且受類似國際組織豁免權法的外國法律管轄
- The benefit of the entity's income does not inure to any private person; 法人的所得優惠不適用於任何私人人士
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).
為款項的受益人且未從事與保險公司、保管機構或存款機構相關之付款、帳戶或需遞交此文件義務的商業金融活動(排除在§1.1471-6(h)(2)的獲准項目)

PART XV**第十五部份****Exempt Retirement Plans****豁免的退休計畫**

Check box 29a, b, c, d, e, or f, whichever applies. 依適用條件勾選 **29a, b, c, d, e, or f**。

29a ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
係成立於與美國簽訂租稅協定的國家 (稅務條約優惠取得請見第三部分)
- Is operated principally to administer or provide pension or retirement benefits; **and**
主要係為管理或提供退休金或退休利益而操作；**且**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
該基金係以成立國(該國符合任何適用於該利益的限制)居民身分，對美國來源所衍生之收入享有租稅協定利益(或將有權享因該等收入所獲之利益)。

b ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
組織目的係為提供退休、殘疾或死亡撫恤金(或任何以上組合)給受益人，該受益人依其提供之服務，為一或多位雇主之前雇員。
- No single beneficiary has a right to more than 5% of the FFI's assets;
無任一受益人擁有大於 5% 的外國金融機構資產；
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
受政府法制管轄且每年提供受益人的年度申報資料給該基金成立及營運國家相關的稅務機關；**且**
- Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan; 係因退休金計畫之身分，通常在成立國或營運國之法令下免繳投資所得稅；
- Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
提撥至該基金的款項中超過 50% 係來自贊助的雇主(不論其他在此部分描述的資產轉移計畫、在模式一或模式二跨政府協議所述的退休及養老帳戶、在模式一或模式二跨政府協議所述的其他退休基金，或於§1.1471-5(b)(2)(i)(A)所述之帳戶)；
- Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
不允許或不懲處在於退休、殘疾或死亡等特定事件發生前之分配或提領(排除§1.1471-5(b)(2)(i)(A)中的退休及養老帳戶過渡分配)到在模式一或模式二跨政府協議所述之退休及養老帳戶，或到其他於此部分或在模式一或模式二跨政府協議所述之退休基金；或
- Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
雇員提撥給基金的金額限制依雇員收入而定；或每年以 50,000 美元為上限

c ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
組織目的係為提供退休、殘疾或死亡撫恤金(或任何以上組合)給受益人，該受益人依其提供之服務，為一或多位雇主之前雇員。
- Has fewer than 50 participants; 參加者少於 50 人；
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
受一位或以上雇主贊助，且該雇主非「投資法人」或「消極的非金融外國法人」；
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
雇員及雇主提撥至基金的款項(不論其他在此部分描述的資產轉移計畫、在模式一或模式二跨政府協議所述的退休及養老帳戶、在模式一或模式二跨政府協議所述的其他退休基金或於§1.1471-5(b)(2)(i)(A)所述之帳戶)額度分別皆因雇員的收入及薪酬影響而有不同限制。
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**
非為該基金成立及營運國之居民的參加者不得擁有該基金大於 20% 的資產；**且**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.
受政府法制管轄且每年提供受益人的年度申報資料給該基金成立及營運國家相關的稅務機關。

d ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.

本人保證第一部份列示之法人係為一養老金計畫而成立且該計畫滿足 401(a) 節(除該計畫須由美國成立或組織的信託投資)的要求。

e ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.

本人保證第一部份列示之法人僅為替此部分或模式一或模式二跨政府協議所述之一或多個退休基金賺取收入而建立，或為

§1.1471-5(b)(2)(i)(A) 所述之帳戶，或為模式一或模式二跨政府協議下所述之退休及養老帳戶。

f ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
為外國政府、國際組織、中央發行銀行或美國屬地政府(各自定義於§1.1471-6 節)或由在模式一或模式二跨政府協議下所述之免受扣繳

的受益人贊助，以提供退休、殘疾或死亡撫恤金給受益人或參加者，該參加者為贊助者(或被雇員指定的人)的現任或前任雇員；或

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

為外國政府、國際組織、中央發行銀行或美國屬地政府(各自定義於§1.1471-6 節)或由在模式一或模式二跨政府協議下所述之免受扣繳的受益人贊助，以提供退休、殘疾或死亡撫恤金給受益人或參加者，該參加者非為贊助者(或被雇員指定的人)的現任或前任雇員，但因提供贊助者私人服務而列入考慮。

PART XVI 第十六部份

Entity Wholly Owned by Exempt Beneficial Owners 由免受扣繳之最終受益人完全持有之法人

30 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is an FFI solely because it is an investment entity; 因其為投資法人而成為外國金融機構；
- Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
在投資法人中所有股本權益直接擁有者皆為符合§1.1471-6 節或模式一或模式二跨政府協議中所述之免受扣繳的最終受益人；
- Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA.
在投資法人中所有債務權益直接擁有者為存款機構(對於貸款方)或符合§1.1471-6 節或模式一或模式二跨政府協議中所述之免受扣繳的最終受益人。
- Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
已提供所有權人申報聲明書，內容包含名稱、地址、稅籍編號(若有)、第四章狀態及一份所有具債務權益而構成金融帳戶者或具直接股本權益者需提供給扣繳義務人的文件類型之敘述。
- Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.
已提供文件，該文件係可證明該法人每一持有人(不論是否為最終受益人)皆為§1.1471-6(b), (c), (d), (e), 及/或(f)節所述之法人。

PART XVII 第十七部份

Territory Financial Institution 美國屬地金融機構

31 ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States ;

本人保證第一部份列示之法人係根據美國屬地法令成立的金融機構(投資機構除外)

PART XVIII 第十八部份

Excepted Nonfinancial Group Entity 免受扣繳的非金融集團法人

32 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E);
係一控股公司、財務中心或控制金融公司且實質上全部法人活動皆為於§1.1471-5(e)(5)(i)(C)至(E)節所述功能；
- Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B); 係一符合§1.1471-5(e)(5)(i)(B)節所述之非金融集團的成員
- Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
非為存款或保管機構(除了為該法人的關係企業成員);且
Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. 非作為投資基金之用，如私募股權基金、創業投資基金、融資收購基金或任何其他以收購或融資為投資策略，並隨後以投資為目的持有該公司利益以做為資本資產之投資工具。

PART XIX 第十九部份

Excepted Nonfinancial Start-Up Company 免受扣繳的非金融新創公司

33 ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：

- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____
_____ (date must be less than 24 months prior to date of payment) ;
成立於(或，於新成立的事業，董事會提案核准該新事業之日期)_____ (成立日期起算至付款日，不超過24個月)；
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
尚未經營業務或無經營歷史或投資資本於資產並意圖經營非屬「金融機構」或「消極的非外國金融機構」之新事業。
- Is investing capital into assets with the intent to operate a business other than that of a financial institution ; and
現正投資資本於資產並意圖經營金融機構以外的業務；且
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
未以投資基金(例如私募股權基金、創投基金、融資收購基金、或任何其他以收購或融資為目的)並隨後以投資為目的持有該公司利益以

做為資本資產之投資工具)方式運作(或延續)。

PART XX
第二十部份

Excepted Nonfinancial Entity in Liquidation or Bankruptcy
免受扣繳的清算中或破產的非金融法人

- 34** ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人：
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____
於_____申請清算計畫、重整計畫，或破產
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE
過去五年未從事金融機構業務或為一「消極的非金融外國法人」
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and** 正進行清算、重整或破產，且欲繼續或重啟非金融法人業務；**且**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.
已提供或將提供文件證據，例如聲請破產保護或其他可支持該法人維持破產或清算狀態超過 3 年的公開文件。

PART XXI
第二十一部份

501 (c) Organization
符合第501 (c)節規範的組織

- 35** ☐ I certify that the entity identified in Part I is a 501(c) organization that: 本人保證第一部份列示之法人為符合第 501(c)節規範的組織：
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____ or
已收到由美國國稅局所發佈之受款人身分確認函且目前實施中，其受款人為於(請填入日期)_____被訂為之第 501(c)節規範的組織，或
 - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).
已提供由美國律師保證其受款人為一第 501(c)節規範的組織的意見副本(不論該受款人是否為外國私人基金會)。

PART XXII
第二十二部份

Non-Profit Organization
非營利組織

- 36** ☐ I certify that the entity identified in Part I is a non-profit organization that meets the following requirements: 本人保證第一部份列示之法人為非營利組織，並滿足以下條件：
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; 此法人在其所在國家成立及運作，並僅因宗教、慈善、科學、藝術、文化或教育等目的而存在；
 - The entity is exempt from income tax in its country of residence; 此法人在其所在國家享有所得稅豁免；
 - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
此法人無於其所得或資產上享所有權或利益的股東或會員；
 - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
此法人在其所在國家的適用法條或其成立法人的文件皆不允許此法人任何收入或資產被分配至或使用於私人人士利益或非非營利組織法人，除依此法人管理的慈善的活動或對其服務做合理的費用補償或代表此法人購買資產的公允市價的款項；**且**
 - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.
此法人在其所在國家的適用法條或其成立法人的文件要求，於該法人結算或解算時，其全部資產須被分配至某外國政府、某一受外國政府控制的法人、其他符合在此部分下描述的組織或被此法人在其所在國家或任何政治分支充公。

PART XXIII
第二十三部份

Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
股票在證券市場正常交易的非金融外國法人或其關係企業

Check box 37a or 37b, whichever applies.

- 37a** ☐ I certify that: 本人保證：
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and** 第一部份列示之外國法人非金融機構；**且**
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).
該公司之股票係於一個或多個證券市場正常交易，包含_____ (股票正常交易之證券市場名稱)
- b** ☐ I certify that: 本人保證：
- The entity identified in Part I is a foreign corporation that is not a financial institution; 第一部份列示之外國法人非金融機構；
 - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
第一部份列示的法人與一股票在證券交易市場正常交易之法人都係相同的企業集團成員；
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____;
and
股票在證券市場正常交易的關係企業名稱_____；**且**
 - The name of the securities market on which the stock is regularly traded is _____

股票正常交易之證券市場名稱_____

PART XXIV
第二十四部份**Excepted Territory NFFE**
免受扣繳的美國屬地非金融外國法人**38** ☐ I certify that: 本人保證：

- The entity identified in Part I is an entity that is organized in a possession of the United States ;
第一部分列示的法人係根據美國屬地法令成立；
- The entity identified in Part I: 第一部分列示之機構：
 - Does not accept deposits in the ordinary course of a banking or similar business 未於銀行或類似業務範圍內收受存款；
 - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
不以為他人帳戶持有金融資產為其主要業務，或
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account ; **and** 不為發行或對金融帳戶負有付款義務之保險公司(或保險公司之控股公司)；**且**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated
所有第一部份列示法人之持有人皆為該非金融外國法人成立地之善意居民。

PART XXV
第二十五部份**Active NFFE**
積極的非金融外國法人**39** ☐ I certify that: 本人保證：

- The entity identified in Part I is a foreign entity that is not a financial institution ; 第一部份列示之外國法人並非金融機構；
- Less than 50% of such entity's gross income for the preceding calendar year is passive income ; **and**
在該法人前一日曆年度總收入中，被動收入係少於 50%；**且**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly)(See instructions for the definition of passive income.)
在該法人所持有之資產中，可產生或因持有而產生被動收入之資產係少於 50%。(以每季測量的消極資產百分比做加權平均值)(詳見被動收入的定義說明)。

PART XXVI
第二十六部份**Passive NFFE**
消極的非金融外國法人

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE,

direct reporting NFFE, or sponsored direct reporting NFFE.

本人保證第一部份列示之外國法人非屬金融機構(除在美國屬地成立的投資法人外)且其身份狀態不為「股票在證券市場正常交易的非金融外國法人或其關係企業」,「免受扣繳的美國屬地非金融外國法人」、「積極的非金融外國法人」、「直接申報的非金融外國法人」或「受贊助的直接申報的非金融外國法人」。

Check box 40b or 40c, whichever applies: 依適用條件勾選 40b 或 40c :

- b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners, or
本人進一步保證第一部份列示之法人無實質美國持有人，或
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part
XXX. 本人進一步保證第一部份列示之法人，已於第三十部份提供該非金融外國法人的每一實質美國持有人的名稱、地址以及稅籍編號。

PART XXVII
第二十七部份**Excepted Inter-Affiliate FFI**
免受扣繳的關係企業間的外國金融機構**41** ☐ I certify that the entity identified in Part I: 本人保證第一部份列示之法人:

- Is a member of an expanded affiliated group; 為擴增附屬企業集團中之成員
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
未維護金融帳戶(除替擴增附屬企業集團中的成員所維護的帳戶)
- Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches;
未支付可扣繳的款項給任何除了該擴增附屬企業集團中的成員之人(該擴增附屬企業集團為非受限制的外國金融機構或受限制的分支的)；
- Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
未持有具有或收到來自扣繳義務人(除其擴增附屬企業集團中的成員)任何款項的帳戶(除了在該法人運作及支付費用的國家內的存款帳戶)；**且**
- Has not agreed to report under §1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.
未同意在§1.1471-4(d)(2)(ii)(C)下申報或為第四章的用途而代表任何金融機構(包含其擴增附屬企業集團中的成員)執行扣繳義務人義務。

PART XXVIII
第二十八部份**Sponsored Direct Reporting NFFE**
受贊助的直接申報的非金融外國法人

42 Name of sponsoring entity: 贊助法人的名稱:

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 42.

本人保證第一部份列示之法人為一受於第 42 項辨識出的法人贊助的直接申報的非外國金融機構。

PART XXIX
第二十九部份**Certification 聲明**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

在知悉偽證罪之懲罰下，本人聲明：本人已盡力檢視本表格之資訊，並相信上開資訊係真實、正確且完整。本人進一步依偽證懲罰聲明：

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
在第 1 點所識別的法人為此表格提及之所有收入的最終受益人，使用本表格證明其在第四章的身份或為因第 6050W 節目的而提交此表格的零售商；
- The entity identified on line 1 of this form is not a U.S. person, 本表第 1 點所列之法人並非美國稅務居民；
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and** 本表涉及之收入 (a) 未與美國境內交易或業務行為有效連結；(b) 或可有效連結但在租稅協定下免稅；或(c)係屬與合夥關係有效連結之收入中合夥人的持份；**且**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
在經紀交易或以物易物狀況中，最終受益人為本表說明中所定義之免受扣繳的外國人士。

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

此外，本人授權將此表格提供給對本表第 1 點所列之最終受益人為本人之收入，或為可控制、接收或保管此收入的扣繳義務人，或可發放或支付本表第 1 點所列之最終受益人為本人之收入的扣繳義務人。

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

倘本表格之任何聲明已不正確，本人同意將於 30 天內提交一新表格。

Sign Here ►**在此簽署**

Signature of individual authorized to sign for beneficial owner
最終受益人授權之個人之簽名

Print Name
正楷大寫姓名

Date (MM-DD-YYYY)
日期 (月-日-年)

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

本人保證本人具有為本表第 1 點辨識之法人簽署本表之資格。

PART XXX
第三十部份**Substantial U.S. Owners of Passive NFFE**
消極的非金融外國法人之實質美國持有人

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.

依第二十六部分之要求，提供每一消極非金融外國法人之美國實質持有人的名稱，地址，及稅籍編號。請參閱美國實質持有人定義說明。

Name 名稱	Address 地址	TIN 稅籍編號