

FATCA 實體(含法人)身分辨識問卷

填寫日期：____/____/____

實體(含法人)(非自然人)名稱： Entity (Artificial Person) Name		
地址： Address		
統一編號： Business registration number		電話：
負責人(代理人)： Person in charge (representative)	身分證字號/護照或居留證 號碼： ID No/Passport or resident permit No	出生日期： / / Date of birth

依美國 FATCA 法案對 PFFI 之規定，金融機構需辨識客戶之 FATCA 身份，並進行相關之申報及扣繳義務。為遵循 FATCA 之辨識義務，擬以填寫本問卷(含附錄)之方式辨識實體(含法人)(非自然人)之 FATCA 身份。

請依次填寫問卷問題，以單選的方式於 中打勾。若符合多重選項，則選擇最適之選項。

According to the regulation which FATCA imposes on Participating Foreign Financial Institution (PFFI), financial institution has the responsibility and obligation to determine each client's status, to report and to withhold if necessary. In compliance with the identification obligation under FATCA, information including appendices in this form is used to certify an entity's status under FATCA.

Please complete this form by the instructions in each section and check the box like this . If multiple options are matched, please select the most appropriate one.

1. 請問 貴公司/組織是否已進行 FATCA 身分辨識?

Does your company/organization finish identifying its status under FATCA

是，請直接於附件一勾選所屬 FATCA 身分別。

Yes. (Go to appendix 1 and check one status under FATCA)

否，請回覆第 2 題。

No. (Go to question 2)

2. 請問 貴公司/組織是否設立登記於美國?

Does your company/organization register in the U.S?

是，設立於美國之公司/組織或金融機構，請回覆第 3 題；

Yes, the company/organization or financial institution is registered in the U.S. (Go to question 3)

是，設立於美國屬地(美屬薩摩亞、關島、北瑪里亞納群島、波多黎各及美屬維京群島)之 公司/組織(代碼 1008)或金融機構(本身為最終受益人：代碼 0701、 本身為中間機構或過境實體(含法人)：代碼 0702)；

Yes, the company/organization (Code 1008) or financial institution (The final beneficiary: Code 0701, The intermediary institution or passthru entity 0702) is registered in the U.S. territory (American Samoa, Guam, Northern Mariana Islands, Puerto Rico, or U.S. Virgin Islands)

否，請回覆第 4 題。

No. (Go to question 4)

3. 請問 貴公司/組織是否符合特定美國人—實體(含法人)身分(請詳附件二名詞定義)?

Does your company/organization qualify as a specified U.S. artificial person? (See Appendix 2 for term definition)

是，特定美國人—實體(含法人)(代碼 1100)。

Yes, specified U.S. person-Entity. (Code 1100).

否，非特定美國人—實體(含法人)(代碼 1400)。

No, Non-specified U.S. person-Entity. (Code 1400)

4. 請問 貴公司/組織是否屬於以下身份? (EBO)

Which of the following status is your Company/Organization?

外國政府 (如，台北市政府、新北市政府等)(代碼 0101)；

Foreign Government (ex: Taipei City Government, New Taipei City Government) (Code0101)

國際組織 (如，世界銀行 (The World Bank Group)、亞洲開發銀行 (The Asian Development Bank)等)(代碼 0102)；

International organization(ex: The World Bank Group, The Asian Development Bank (Code0102)

發行貨幣的外國中央銀行 (代碼 0103)；

Foreign Central Banks of Issue(Code0103)

退休基金 (如，勞退基金、國民年金等)(代碼 0104)；

Retirement fund (ex: Labor Retirement Fund, National Pension) (Code0104)

由免受扣繳的最終受益人完全持有之法人(代碼 0105)；

Entity Wholly Owned by Exempt Beneficial Owners (Code0105)

否，請回覆第 5 題。

No. (Go to question 5)

5. 請問 貴公司/組織是否符合以下金融機構 (FFI) 之定義?

Which of the following FATCA definition is your company/organization? Please check the appropriate box

5.1 存款機構，有從事收受存款或銀行類似業務；

5.1 Depository institution – accept deposits or business similar to banks

5.2 保管機構，為他人帳戶持有金融資產為其實質業務之一部份，且來自此部分收益大於公司總收益之 20%；

5.2 Custodial institution –Holding financial assets for others as a substantial portion of its business, and the entity's gross income attributable to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income

5.3 投資實體(含法人)，從事以下業務且此部分營收超過總收入 50%：

5.3 Investment institution – an entity conducts any activity below and the gross income attributable to such activity equals or exceeds 50 percent of the entity's gross income and meet any condition below

為客戶或代表客戶從事以下業務之實體(含法人)(含受此實體(含法人)管理者)：(1)交易貨幣市場工具(包含支票、存款證、衍生性金融商品等)、外匯、外幣、利率及指數工具、可轉讓證券或商品期貨等；(2)個人或集合資產管理；(3)代替其他人從事投資、行政或管理資金、金錢或金融資產；

The entity primarily conducts one of the following activities on behalf of a customer (including those managed by the entity) : (1) Trading in money market instruments (checks, certificates of deposit, derivatives, etc.), foreign exchange, foreign currency, interest rate and index instrument, negotiable securities or commodity futures, etc ; (2) Individual or collective portfolio management; (3)

A. Other investing, administering, or managing funds, money; or financial assets on behalf of other people;

B. 被上述 5.1、5.2、5.4 或 5.3A 類型之金融機構所管理；或

An entity is managed by a financial institution described in 5.1, 5.2, 5.4 or 5.3A; or

C. 本身為一集合投資工具、共同基金、私募基金、避險基金、創投基

金等

An entity that functions as a collective investment instrument, mutual fund, private equity fund, hedge fund, venture capital fund, etc.

5.4 發行或支付具現金價值之保單或年金合約之保險公司或控股公司；或

5.4 An insurance company or a holding company that issues, or is obligated to make payments with respect to a cash value insurance policy or annuity contract; or

5.5 控股公司或集團財務中心 (Treasury Center)

5.5 Holding company or Treasury Center

- 是，無須回覆後續問題，應分類為未簽署協議的外國金融機構(NPFFI) (代碼 0800)

Yes, no need to answer subsequent questions and is classified as Non-Participating Foreign Financial Institution (Code 0800)

- 否，請回覆第 6 題。

No, (go to question 6)

6. 若 貴公司/組織不符合上述 FATCA 對金融機構的條件，是否符合下列之非金融法人? (Excepted NFFE)

If you company/organization does not conform to the conditions described above in terms of financial institutions, does it conform to the following Excepted NFFE categories.

- 免受扣繳的非金融集團法人(Excepted Nonfinancial Group Entities) (代碼 1001)；
(Excepted Nonfinancial Group Entities) (Code1001)
- 免受扣繳的非金融新創公司(Excepted Nonfinancial Start-up Companies) (代碼 1002)；
(Excepted Nonfinancial Start-up Companies) (Code1002)
- 免受扣繳的清算中或破產的非金融法人(Excepted Nonfinancial Entities in Liquidation or Bankruptcy) (代碼 1003)；
- 符合 Section 501(c) 節規範之組織 (Section 501(c) organizations) (請詳附件二名詞定義) (代碼 1004)；
(Section 501(c) organizations) (Please refer to appendix 2 for term definition) (Code1004)
- 非營利組織(Non-profit Organizations) (代碼 1005)；
(Non-profit Organizations) (Code1005)
- 股票在證券市場正常交易的公司(Publicly Traded Corporations NFFEs) (代碼 1006)或股票在證券市場正常交易的公司之關係企業(NFFE Affiliates)(代碼 1007)；
(Publicly Traded Corporations NFFEs) (Code 1006) or associate enterprises within the group) (code 1007)
- 僅從事集團內交易的免受扣繳之金融機構(Excepted inter-affiliate FFI) (代碼 1010)；
(Excepted inter-affiliate FFI) (Code1010)
- 逕行申報之非金融外國法人(Direct reporting NFFE) (代碼 1011)；

(Direct reporting NFFE) (Code1011)

- 受贊助的逕行申報之非金融外國法人(Sponsored direct reporting NFFE)
(代碼 1012) ；

(Sponsored direct reporting NFFE) (Code1012)

- 以上皆非，請回覆第 7 題。

None of the above (go to question 7)

7. 若 貴公司/ 組織不屬於上述之非金融法人，被動收入(請詳附件二名詞定義)是否佔總營收的 50%以上?

- 是，應分類為消極的非金融外國法人，請回覆第 8 題。

Yes, it is classified as passive NFFE (go to question 8)

- 否，無須回覆後續問題，應分類為積極的非金融外國法人。(代碼 1009)

No, no need to answer subsequent questions and is classified as active NFFE (Code 1009)

8. 請問 貴公司/組織之股東是否有美國最終實質受益人士(需加總直系親屬及配偶之股權，若有股權大於 10%且為美國公民或綠卡持有人者)?

Does your company/organization have substantial U.S. owners that hold the beneficial interest? (The shares of lineal relatives and spouses must be added, and the share proportion is larger than 10% and is possessed by a U.S. citizen or green card holder)?

- 是，請填寫 W-8BEN-E 並於 Part XXVI 提供美國最終實質受益人士資訊。
(代碼 0901)

Yes, please fill out W-8BEN-E and provide the information of the U.S. substantial beneficiary in Part XXVI (Code 0901)

- 否，請填寫 W-8BEN-E 並於 Part XXV 勾選未有美國最終實質受益人士。
(代碼 0902)

No, please fill out W-8BEN-E and check the box of not having U.S. substantial beneficiary in Part XXV (Code 0902)

關於本公司之上述內容均屬事實，並同意應臺灣中小企業銀行(股)公司之請求提供必要相關文件以佐證，如有不實願負一切法律責任，且若日後遇有情況變更情形應主動告知臺灣中小企業銀行(股)公司。

We certify that the above statement of the company is true and agree to provide necessary documents per the request of Taiwan Business Bank Co., Ltd for proof. We will take full legal responsibilities for making a false statement and inform Taiwan Business Bank Co., Ltd. for future change of status.

負責人：_____ (親簽) 填寫日期：_____年_____月
_____日

Person in Charge:

(Signature)

Date:

請勾選下列 FATCA 身分別:

實體(含法人)FATCA 身分別				
大項分類代碼	大項分類名稱	請勾選	細項分類代碼	細項分類名稱
01	免受扣繳的最終受益人 Exempt Beneficial Owners (EBOs)	<input type="checkbox"/>	0101	外國政府(Foreign Governments)
		<input type="checkbox"/>	0102	國際組織(International Organizations)
		<input type="checkbox"/>	0103	發行貨幣的外國中央銀行(Foreign Central Banks of Issue)
		<input type="checkbox"/>	0104	退休基金(Retirement Funds)
		<input type="checkbox"/>	0105	由免受扣繳的最終受益人完全持有之法人 (Entities Wholly Owned by Exempt Beneficial Owners)
02	依跨國協議無需申報之外國金融機構 Non-reporting IGA FFIs	<input type="checkbox"/>	0200	依跨國協議無需申報之外國金融機構 (Non-reporting IGA FFIs)
03	有簽署協議的外國金融機構 Participating FFIs (細項共 2 項) (2 subcategories)	<input type="checkbox"/>	0301	有簽署協議的外國金融機構(Participating FFIs)
		<input type="checkbox"/>	0302	Model 2 協議國之需申報金融機構(Reporting Model 2 FFI)
04	註冊視同合規的外國金融機構 Registered Deemed-compliant FFIs (RDCFFIs) (細項共 8 項) (8 subcategories)	<input type="checkbox"/>	0401	本地外國金融機構(Local FFIs)
		<input type="checkbox"/>	0402	有簽署協議的外國金融機構集團的無需申報成員 (Nonreporting Members of Participating FFI Groups)
		<input type="checkbox"/>	0403	合格的集合投資工具 (Qualified Collective Investment Vehicles)
		<input type="checkbox"/>	0404	受限制基金(Restricted Funds)
		<input type="checkbox"/>	0405	合格的信用卡發行機構(Qualified Credit Card Issuers)
		<input type="checkbox"/>	0406	受贊助的投資法人和受控制的外國公司 (Sponsored Investment Entities and Controlled Foreign Corporations)
		<input type="checkbox"/>	0407	尚未取得全球中間機構識別碼(GIIN)之受贊助的外國金融機構 (Sponsored FFI that has not obtained a GIIN)
		<input type="checkbox"/>	0408	Model 1 協議國之需申報金融機構(Reporting Model 1 FFI)
05	公認視同合規的外國金融機構 Certified Deemed-compliant FFIs (CDCFFIs) (細項共 5 項) (5 subcategories)	<input type="checkbox"/>	0501	未註冊的本地銀行(Nonregistering Local Bank)
		<input type="checkbox"/>	0502	僅具低價值帳戶的外國金融機構 (FFIs with Only Low-value Accounts)
		<input type="checkbox"/>	0503	受贊助且被緊密持有的投資工具 (Sponsored, closely held investment vehicles)
		<input type="checkbox"/>	0504	公認視同合規之暫時性債權投資法人(Certified deemed-compliant limited life debt investment entity)
		<input type="checkbox"/>	0505	公認視同合規之投資顧問及投資管理機構(Certified deemed-compliant investment advisors and investment managers)
06	已提供所有人資訊的外國金融機構 Owner-documented FFIs (細項共 2 項) (2 subcategories)	<input type="checkbox"/>	0601	已提供所有人資訊的外國金融機構(有特定美國股東) Owner-documented FFIs (with specific U.S. shareholders)
		<input type="checkbox"/>	0602	已提供所有人資訊的外國金融機構(無特定美國股東) Owner-documented FFIs (Without specific U.S. shareholders)

實體(含法人)FATCA 身分別				
大項分類代碼	大項分類名稱	請勾選	細項分類代碼	細項分類名稱
07	美國屬地金融機構 美國屬地金融機構 Territory Financial Institutions (細項共 2 項) (2 subcategories)	<input type="checkbox"/>	0701	本身為最終受益人 (Beneficial Owners Territory Financial Institutions)
		<input type="checkbox"/>	0702	本身為中間機構或過境實體(含法人) (Intermediaries or Flow-through Entities Territory Financial Institutions)
08	未簽署協議的外國金融機構 (NPFIs)	<input type="checkbox"/>	0800	未簽署協議的外國金融機構(Nonparticipating FFIs, NPFFIs)
09	消極的非金融外國法人 Passive NFFEs	<input type="checkbox"/>	0901	消極的非金融外國法人(有實質美國股東) Passive NFFIs (With substantial U.S. shareholders)
		<input type="checkbox"/>	0902	消極的非金融外國法人(無實質美國股東) Passive NFFIs (Without substantial U.S. shareholders)
10	免受扣繳的非金融外國法人 Excepted NFFEs (細項共 12 項) (12 subcategories)	<input type="checkbox"/>	1001	免受扣繳的非金融集團法人(Excepted Nonfinancial Group Entities)
		<input type="checkbox"/>	1002	免受扣繳的非金融新創公司 (Excepted Nonfinancial Start-up Companies)
		<input type="checkbox"/>	1003	免受扣繳的清算中或破產的非金融法人 (Excepted Nonfinancial Entities in Liquidation or Bankruptcy)
		<input type="checkbox"/>	1004	符合 Section 501(c)節規範的組織(Section 501(c) organizations)
		<input type="checkbox"/>	1005	非營利組織(Non-profit Organizations)
		<input type="checkbox"/>	1006	股票在證券市場正常交易的公司(Publicly Traded Corporations NFFEs)
		<input type="checkbox"/>	1007	股票在證券市場正常交易的公司之關係企業(NFFE Affiliates)
		<input type="checkbox"/>	1008	免受扣繳的美國屬地非金融外國法人(Excepted Territory NFFEs)
		<input type="checkbox"/>	1009	積極的非金融外國法人(Active NFFEs)
		<input type="checkbox"/>	1010	僅從事集團內交易的免受扣繳之金融機構(Excepted inter-affiliate FFI)
		<input type="checkbox"/>	1011	逕行申報之非金融外國法人(Direct reporting NFFE)
		<input type="checkbox"/>	1012	受贊助的逕行申報之非金融外國法人(Sponsored direct reporting NFFE)
11	特定美國人-實體(含法人) Specific U.S. person –Entity	<input type="checkbox"/>	1100	特定美國人-實體(含法人)(Specific U.S. person –Entity)
12	受限制的通路商 Restricted distributor	<input type="checkbox"/>	1200	受限制的通路商(Restricted distributor)
14	非特定美國人-實體 Non-Specific U.S. person-Entity	<input type="checkbox"/>	1400	非特定美國人-實體(Non-Specific U.S. person- Entity)