

Form W-8BEN-E

(2017 年 7 月修訂)

財政部國稅局

(Rev. July 2017)
Department of the Treasury
Internal Revenue Service**最終受益人（法人）身分之美國稅款扣繳及申報聲明書****Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

- 法人適用。個人應使用 W-8BEN 表 ► 表中所述條文為國稅局法令
► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code
- 有關 W-8BEN-E 表及其獨立說明，請參閱 www.irs.gov/formw8bene 說明。
► Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
- 請將本表提供給扣繳代理人或付款人。請勿送交國稅局。
► Give this form to the withholding agent or payer. Do not send to the IRS.
- (中文部分僅供參考，凡有任何歧異以英文為主)

OMB No. 1545-1621

本表不適用下列納稅人：**Do NOT use this form for:**

- 美國法人、美國公民或居住者 / U.S. entity or U.S. citizen or resident.....
- 外國個人 / A foreign individual.....
- 主張收入與於美國境內進行買賣或業務實質關聯之外國個人或法人（除非申請適用租稅協定） / 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).....
- 外國合夥企業、外國簡單信託或外國讓與信託（除非申請適用租稅協定）（例外情況請參閱填寫說明） / A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions).....
- 收取實質關聯美國收入或主張適用第 115(2)、501(C)、892、895 或 1443(b) 條規定之外國政府、國際組織、發行貨幣的外國中央銀行、外國免稅組織、外國私人基金或美國屬地之政府（除非申請適用租稅協定）（其他例外情況請參閱填寫說明） / 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 for other exceptions).....
- 擔任中間機構之任何人士（包含合格之衍生性金融商品經銷商） / Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer).....

請使用下列申報表：
Instead use Form:

W-9

W-8BEN(個人)或 8233 表

W-8ECI

W-8IMY

W-8ECI 或 W-8EXP

W-8IMY

Part I 最終受益人身分 / Identification of Beneficial Owner

- 1 最終受益人之組織名稱 / Name of organization that is the beneficial owner
- 2 設立或組織所在國 / Country of incorporation or organization
- 3 收取款項之無行企業實體名稱(若有，請參閱填寫說明) / Name of disregarded entity receiving the payment (if applicable, see instructions)
- 4 第 3 章狀態（法人種類）（必須勾選一項）： / Chapter 3 Status (entity type) (Must check one box only):
- ☐ 股份公司 / Corporation ☐ 無行企業實體 / Disregarded entity ☐ 合夥組織 / Partnership ☐ 單純信託 / Simple Trust
- ☐ 贈與人信託 / Grantor trust ☐ 複雜信託 / Complex trust ☐ 遺產 / Estate ☐ 政府 / Government
- ☐ 中央發行銀行 / Central Bank of Issue ☐ 免稅組織 / Tax-exempt organization ☐ 私人基金 / Private foundation ☐ 國際組織 / International organization
- 若您勾選上述「無行企業實體」、「合夥企業」、「單純信託」或「贈與人信託」，則該法人是否提出適用租稅協定之申請？若是，請填寫第 III 部分 / If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III
- ☐ 是 / Yes ☐ 否 / No
- 5 第 4 章狀態 (FATCA 狀態) (詳細內容請參閱填寫說明，並請就該法人適用規定之狀態，填寫下列證明)： / Chapter 4 Status (FATCA status). (See instructions for details and complete the certification below for the entity's applicable status.)
- ☐ 未簽署協議的外國金融機構（包括 IGA 國家中與屬視同合規的外國金融機構、有簽署協議的外國金融機構或豁免受益所有人以外之應申報金融機構相關之外國金融機構） / Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI or exempt beneficial owner).
- ☐ 有簽署協議的外國金融機構 / Participating FFI.
- ☐ Model 1 協議國之需申報金融機構 / Reporting Model 1 FFI.
- ☐ Model 2 協議國之需申報金融機構 / Reporting Model 2 FFI.
- ☐ 註冊視同合規的外國金融機構（其他非屬 Model 1 協議國之需申報金融機構、受贊助的外國金融機構或 Part XII 所列之依跨國協議無須申報之外國金融機構）請參閱填寫說明 / Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI or nonreporting IGA FFI covered in Part XII). See instructions.
- ☐ 受贊助的外國金融機構。請填寫第 IV 部分 / Sponsored FFI. Complete Part IV.
- ☐ 公認視同合規的未註冊本地銀行。請填寫第 V 部分 / Certified deemed-compliant nonregistering local bank. Complete Part V. ☐ 公認視同合規之僅具低價值帳戶的外國金融機構。請填寫第 VI 部分 / Certified deemed-
- ☐ 依跨國協議無須申報之外國金融機構。請填寫第 XII 部分 / Nonreporting IGA FFI. Complete Part XII.
- ☐ 外國政府、美國政府屬地之政府或發行貨幣的外國中央銀行。請填寫第 XIII 部分 / Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
- ☐ 國際組織。請填寫第 XIV 部分 / International organization. Complete Part XIV.
- ☐ 免受扣繳之退休計畫(退休基金)。請填寫第 XV 部分 / Exempt retirement plans. Complete Part XV.
- ☐ 由免受扣繳的最終受益人完全持有之法人。請填寫第 XVI 部分 / Entity wholly owned by exempt beneficial owners. Complete Part XVI.
- ☐ 美國屬地金融機構。請填寫第 XVII 部分 / Territory financial institution. Complete Part XVII.
- ☐ 非金融集團法人。請填寫第 XVIII 部分 / Nonfinancial group entity. Complete Part XVIII.
- ☐ 免受扣繳的非金融新創公司。請填寫第 XIX 部分 / Excepted nonfinancial start-up company. Complete Part XIX.
- ☐ 免受扣繳的清算中或破產的非金融法人。請填寫第 XX 部分 / Excepted

compliant FFI with only low-value accounts. Complete Part VI.

- ☐ 公認視同合規之受贊助且被緊密持有的投資工具。請填寫第 VII 部分 / Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
- ☐ 公認視同合規之暫時性債權投資法人。請填寫第 VIII 部分 / Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
- ☐ 無持有金融帳戶之特定投資實體。請填寫第 IX 部分 / Certain investment entities that do not maintain financial accounts. Complete Part IX
- ☐ 持有所有人證明文件之非美國金融機構。請填寫第 X 部分 / Owner-documented FFI. Complete Part X.
- ☐ 受限制的通路商。請填寫第 XI 部分 / Restricted distributor. Complete Part XI.

nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

- ☐ 符合501(c)節規範的組織。請填寫第XXI部分/ 501(c) organization. Complete Part XXI.
- ☐ 非營利組織。請填寫第 XXII 部分 / Nonprofit organization. Complete Part XXII.
- ☐ 股票在證券市場正常交易的公司或其關係企業。請填寫第 XXIII 部分 / Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
- ☐ 免受扣繳的美國屬地非金融外國法人。請填寫第 XXIV 部分/ Excepted territory NFFE. Complete Part XXIV.
- ☐ 積極的非金融外國法人。請填寫第 XXV 部分/ Active NFFE. Complete Part XXV.
- ☐ 被動的外國非金融實體。請填寫第 XXVI 部分/ Passive NFFE. Complete Part XXVI.
- ☐ 僅從事集團內交易的免受扣繳之金融機構。請填寫第Part XXVII部分/ Excepted inter-affiliate FFI. Complete Part XXVII.
- ☐ 逕行申報之非金融外國法人/ Direct reporting NFFE
- ☐ 受贊助的逕行申報之非金融外國法人。請填寫第 XXVIII 部分/ Sponsored direct reporting NFFE. Complete Part XXVIII.
- ☐ 帳戶非金融帳戶/Account that is not a financial account

6 永久居住地址（街道、公寓或套房編號或農村道路）。請勿使用郵政信箱或代收地址 / 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).

城市或鄉鎮、州或省，若適當，亦請提供郵遞區號/ City or town, state or province, Include postal code where appropriate	國家/ Country
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7 通訊地址（若與上述地址不同）/ Mailing address (if different from above)

城市或鄉鎮、州或省，若適當，亦請提供郵遞區號/ City or town, state or province, Include postal code where appropriate	國家/ Country
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8 必要時，請提供美國納稅人編號（TIN）/ U.S. taxpayer identification number (TIN), if required

9a ☐ 全球中間機構識別碼/ GIIN

b. ☐ 外國稅籍編號/ Foreign TIN

10 索引編號(請參閱填寫說明) / Reference number(s) (see instructions)

註：請填寫表格其餘部分，包括簽署第 XXX 表格 / Note: Please complete remainder of the form including signing the form in Part XXX

有關文書作業簡化法公告，請參閱獨立說明書/ For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

W-8BEN-E 表（2017 年 7 月修訂）
Form W-8BEN-E (Rev. 7-2017)

Part II	收取款項之無行企業實體或分支機構。 （僅適合取得全球中間機構識別碼之無行企業實體或位於外國金融機構設立登記國以外國家之外國金融機構填寫。請參閱填寫說明）/ Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions)
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- 11 第 4 章狀態（FATCA 狀態）收取款項之無行企業實體或分支機構/ Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
☐ 分行為未簽署協議的外國金融機構/ Branch treated as nonparticipating FFI. ☐ Model 1 協議國之需申報金融機構/ Reporting Model 1 FFI.
☐ 美國分行/ U.S. Branch. ☐ 有簽署協議的外國金融機構/ Participating FFI. ☐ Model 2 協議國之需申報金融機構/ Reporting Model 2 FFI.
- 12 無行企業實體或分支機構之地址（街道、公寓或套房編號或農村道路）請勿使用郵政信箱或代收地址 / 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).

城市或鄉鎮、州或省。若適當，亦請提供郵遞區號 / City or town, state or province. Include postal code where appropriate.

國家 / Country

- 13 全球中間機構識別碼（若有）/ GIIN (if any)

Part III	申請適用租稅協定利益（若適用）（僅適用第 3 章）/ Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)
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- 14 本人證明（勾選適用之項目）I certify that (check all that apply):
- a ☐ 最終受益人為美國與_____國租稅協定所規範之稅務居民/ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- b ☐ 最終受益人申請適用租稅協定利益之一項或多項所得稅項目，如適用規範利益上限之條款規定。下列為受利益上限條款之類型，類型可能適用相關之租稅協定（請只勾選其中一個；並請參閱填寫說明）/ 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- | | |
|---|--|
| <input type="checkbox"/> 政府/ Government | <input type="checkbox"/> 公司符合所有權及稅基侵蝕之測試/ Company that meets the ownership and base erosion test |
| <input type="checkbox"/> 免稅退休金信託或退休基金/ Tax exempt pension trust or pension fund | <input type="checkbox"/> 公司符合衍生效益之測試/ Company that meets the derivative benefits test |
| <input type="checkbox"/> 其他免稅組織/ Other tax exempt organization | <input type="checkbox"/> 公司包含一項所得，該所得符合實質買賣或業務之測試/ Company with an item of income that meets active trade or business test |
| <input type="checkbox"/> 股票在證券市場正常交易的公司/ Publicly traded corporation | <input type="checkbox"/> 美國主管機關所取得之有利的自由決策/ Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> 股票在證券市場正常交易的子公司/ Subsidiary of a publicly traded corporation | <input type="checkbox"/> 其他_____ (特定章節及段落)/ Other (specify Article and paragraph): _____ |
- c ☐ 最終受益人聲明針對取得來自國外公司之美國來源所得股利或來自國外公司所從事之貿易或商業之利息之租稅協議及符合居住者測試（請參閱填寫說明）/ The beneficial owner is claiming treaty benefits for U.S. source 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).

- 15 **特殊利率與條款**（若適用—請參閱填寫說明）：最終受益人係申請適用上述第 14a 所列租稅協定第_____條規定，就後列所得（請列明所得種類）：_____申請適用_____ % 扣繳稅率/ **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____.
- 請說明最終受益人符合租稅協定條款之理由：_____ / Explain the reasons the beneficial owner meets the terms of the treaty article: _____.
- 請說明最終受益人適用扣繳稅率之條件：_____ / Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____.

Part IV	受贊助的外國金融機構/Sponsored FFI
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- 16 贊助法人名稱/ Name of sponsoring entity: _____
- 17 請勾選適用之項目/ Check whichever box applies.
- ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 屬投資法人/ Is an investment entity;
 - 非屬合格中間機構、外國扣繳合夥企業（非屬外國扣繳合夥企業協議所允許之範圍）或外國扣繳信託；且/ Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
 - 業已取得上列法人同意，擔任該法人之贊助法人/ Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the

sponsoring entity for this entity.

☐ 本人證明，第 I 部分所列法人 I certify that the entity identified in Part I:

- 為第 957(a) 條所定義之受控外國公司/Is a controlled foreign corporation as defined in section 957(a);
- 非屬合格中間機構、外國扣繳合夥企業或外國扣繳信託/Is not a QI, WP, or WT;
- 為上述同意擔任本表所列法人贊助法人之美國金融機構所直接或間接百分之百持有；且/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**
- 與贊助法人（如上所列）共同持有相同之電子帳戶系統，使贊助法人可辨識該法人之所有帳戶持有人與受款人，以及存取由該法人所持所有帳戶與客戶資訊，包括但不限於，客戶辨識資訊、客戶文件、帳戶餘額，以及支付予帳戶持有人或受款人之所有款項/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.

Part V 公認視同合規之未註冊本地銀行/ Certified Deemed-Compliant Nonregistering Local Bank

18 ☐ 本人證明，第 I 部分所列外國金融機構/ I certify that the FFI identified in Part I :

- 於其設立或組織所在國以銀行或信用合作社之型態經營並取得核准(或類似無營利性質之信用合作社)/ 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;
- 主要從事向非關係的一般客戶放款及收取存款之業務。若是信用合作社性質，無人持有該信用合作社 5% 之利潤分配/ 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 5% interest in such credit union or cooperative credit organization;
- 未招攬位於其組織所在國以外之帳戶持有人/ Does not solicit account holders outside its country of organization;
- 於其設立或組織所在國之外，並無固定營業場所（於此，固定營業場所不包括未向外界宣傳之地點，以及外國金融機構僅執行行政支援功能之地點）/ 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);
- 資產負債表上所載資產不超過 1.75 億美元，且若屬擴增附屬關係企業集團，則集團合併資產負債表之總資產不超過 5 億美元；且/ 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
- 其擴增附屬關係企業集團中並無任何外國金融機構，除非係於相同國家設立或組織第 I 部分所列銀行，且符合本部分之規定/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 .

Part VI 公認視同合規之僅具低價值帳戶的外國金融機構/ Certified Deemed-Compliant FFI with Only Low-Value Accounts

19 ☐ 本人證明，第 I 部分所列外國金融機構/ I certify that the FFI identified in Part I:

- 並非主要從事投資、再投資或交易證券、合夥利益、商品、名目本金合約、保險或年金合約或前述證券、合夥利益、商品、名目本金合約、保險或年金合約之任何利益（包括期貨或遠期合約或選擇權）/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 ;
- 外國金融機構或其擴增附屬關係企業集團之任何成員公司所持有之任何金融帳戶（若有），其餘額或價值皆未超過 50,000 美元（依據相關帳戶累計規則規定計算）；且/ 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**
- 無論外國金融機構或其擴增附屬關係企業集團整體（若有），於最近一期會計年度年底時之合併資產負債表所載資產，皆未超過 5,000 萬美元/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.

Part VII 公認視同合規之受贊助且被緊密持有的投資工具/ Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 委託之投資公司名稱 / Name of sponsoring entity: _____ :

21 ☐ 本人證明，第 I 部分所列法人 / I certify that the entity identified in Part I:

- 係因第 1.1471-5(e)(4) 條所規範投資法人而屬外國金融機構 / Is an FFI solely because it is an investment entity described in Regulations section §1.1471-5(e)(4);
- 非屬合格中間機構、外國扣繳合夥企業或外國扣繳信託/ Is not a QI, WP, or WT;
- 所有之盡職調查、扣繳以及申報義務皆由第 20 項所列之委託公司完成（視為有簽署協議的外國金融機構）；且/ Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 本法人之所有債務與股權利益之人士不超過二十人/ 20 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 % of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII 公認視同合規之暫時性債權投資法人 / Certified Deemed-Compliant Limited Life Debt Investment Entity

22 ☐ 本人證明，第 I 部分所列法人 / I certify that the entity identified in Part I:

- 於 2013.1.17 前成立/ Was in existence as of January 17, 2013;
- 根據信託契約或類似協議內容，於 2013.1.17 後不得發放任何股權或債權；且/ 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**

- 係因符合 1.1471-5(f)(2)(iv)之規範而屬公認視同合規之有限期限債券投資法人 / 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 Regulations section § 1.1471-5(f)(2)(iv)).

Part IX 無持有金融帳戶之特定投資實體 / Certain Investment Entities that Do Not Maintain Financial Accounts

23 ☐ 本人證明，第 I 部分所列法人 / I certify that the entity identified in Part I:

- 係因第 1.1471-5(e)(4) 條所規範投資法人而屬外國金融機構；且 / Is a financial institution solely because it is an investment entity described in Regulations section §1.1471-5(e)(4)(i)(A); and
- 無持有任何金融帳戶 / Does not maintain financial accounts.

Part X 持所有人證明文件之非美國金融機構 / Owner-Documented FFI

註 本狀態僅適用取得本表之美國金融機構、有簽署協議的非美國金融機構或 Model 1 協議國之需申報金融機構已同意，將非美國金融機構視為持有所有人證明文件之非美國金融機構情況（合格規定請參閱填寫說明）。此外，非美國金融機構須證明下列項目 / **Note.** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 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.

- 24a ☐ (所有持有所有人證明文件之非美國金融機構皆須勾選此項) 本人證明，第 I 部分所列非美國金融機構 / (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- 並未擔任中間機構 / Does not act as an intermediary;
 - 並未於日常銀行業務或類似業務活動中收受存款 / Does not accept deposits in the ordinary course of a banking or similar business;
 - 並未代他人持有金額相當於其業務主要部分之金融資產 / Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - 並非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） / 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;
 - 並非於日常銀行業務或類似業務活動中收受存款之法人、代他人持有金額相當於其業務主要部分金融資產之法人，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）之聯屬公司； / 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;
 - 並未代任何未簽署協議的外國金融機構保管金融帳戶；以及 / Does not maintain a financial account for any nonparticipating FFI; and
 - 除已於外國金融機構所有人申報表確認之特定美國人外，外國金融機構無特定美國人持有股權或債權利益（不包含債權利益為非金融帳戶或其餘額或價值不超過 50,000 美元） / Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

視情況勾選 24b 或 24c 等適用項目 / Check box 24b or 24c, whichever applies.

b ☐ 本人證明，第 I 部分所列非美國金融機構 / I certify that the entity identified in Part I:

- 業已提供、或將提供包括下列內容之非美國金融機構所有人申報表 / Has provided, or will provide, an FFI owner reporting statement that contains:
 - 直接或間接持有已提供所有人資訊的非美國金融機構股權利益之每名個人與特定美國人之姓名、地址、稅籍編號（若有）、第 4 章狀態以及前述人員所提供之文件種類（除指定美國人以外，所有其他法人皆不須提供） / 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);
 - 於已提供所有人資訊的外國金融機構擁有債務利益之每位個人與特定美國人之姓名、地址、稅籍編號（若有）、第 4 章身分狀態及所提供文件種類（包括任何間接債務利益，包括對直接或間接持有受款人股權之任何法人之債務利益、或對受款人債權人之任何直接或間接股權利益），且構成金額超過 50,000 美元之金融帳戶（不考慮有簽署協議的外國金融機構、註冊視同合規的外國金融機構、公認視同合規的外國金融機構、免受扣繳的非金融外國法人、免受扣繳的最終受益人、或非特定美國人之美國人士所擁有之所有債務利益）；及 / The name, address, TIN (if any), and chapter 4 status 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
 - 扣繳義務人要求之任何其他資訊，以履行其就該法人所應履行之義務 / Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - 依第 1.1471-3(d)(6)(iii)之規定，已提供或將提供外國金融機構所有人申報表中每一個人之有效證據。 / Has provided, or will provide, valid documentation meeting the requirements of Regulations section §1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.

c ☐ 本人證明，第 I 部分所列外國金融機構業已提供、或將提供一份由位於美國境內之獨立會計師事務所或法律代表人，於付款日起算四年內簽署之會計師報告，載明該會計師事務所或代表人業已審核外國金融機構與所有人，以及第 1.1471-3(d)(6)(iv)(A)(2) 條所列債務持有人之文件，且外國金融機構符合成為已提供所有人資訊之外國金融機構之所有規定。於第 I 部分所列外國金融機構亦已提供、或將提供外國金融機構所有人申報表（該報表列示其屬特定美國人之持有人）及 W-9 表格與適用的同意函。 / I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 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 Regulations section §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.

於適用時，勾選 24d (非必要勾選，請參閱填寫說明)/ Check box 24d if applicable(optional, see instructions).

- d ☐ 本人證明，第1行所列法人係屬信託，且未擁有任何或有受益所有人或本表未列之指定受益人種類 / 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.

Part XI 受限制的通路商 / Restricted Distributor

25a ☐ (所有受限制的通路商皆須勾選此項) 本人證明，第 I 部分所列法人 / (All restricted distributors check here) I certify that the entity identified in Part I:

- 就本表所列限制基金之債務或股權利益擔任通路商角色 / Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
- 對至少 30 名非關係人客戶提供投資服務，且所有客戶中屬關係人之客戶並未超過半數 / Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
- 依據其組織所在國（屬遵循防制洗錢金融行動工作組的）反洗錢法律規定，須執行洗錢防制審查流程 / 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);
- 僅於其設立或組織所在國營運，於該國以外並無固定營業場所，且與附屬關係企業集團其他成員（若有）係位於相同設立或組織所在國 / 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;
- 並未招攬位於其設立或組織所在國以外之客戶 / Does not solicit customers outside its country of incorporation or organization;
- 總管理資產未超過 1.75 億美元，且最近一個會計年度之損益表所載總營收未超過 7 百萬美元 / 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;
- 並非總管理資產未超過 5 億美元，或最近一個會計年度之合併損益表所載總營收超過 2 千萬美元之擴增附屬關係企業集團成員；且 / 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
- 並未對特定美國人士、擁有一名以上重要美國股東之消極的非金融外國法人，或未簽署協議的外國金融機構銷售受限制基金之任何債券或證券 / 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.

於適用時，勾選 25b 或 25c / Check box 25b or 25c, whichever applies.

本人進一步證明，於 2011 年 12 月 31 日後就本表所載受限制基金之債務或股權利益所有銷售事宜，第 I 部分所列法人 / 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:

- b ☐ 過去已受內容包括禁止對美國法人與美國居住者銷售債券或證券規定之經銷合約所規範，且目前係受內容包括禁止對任何特定美國人士、擁有一名或多名重大美國股東之消極的非金融外國法人、或未簽署協議的外國金融機構銷售債券或證券規定之經銷合約所規範 / 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.
- c ☐ 目前係受內容包括禁止對任何特定美國人士、擁有一名或多名重大美國股東之消極的非金融外國法人、或未簽署協議的外國金融機構銷售債券或證券規定之經銷合約所規範，且就其於經銷合約所列規範之適用時間前所進行之所有出售交易，其已依據適用既有帳戶之第 1.1471-1(c) 規定審核，並已返還或退還或委由受限制基金移轉已出售予特定美國人士、擁有一名或多名重大美國股東之消極的非金融外國法人或未簽署協議的外國金融機構之證券至屬簽署協議的外國金融機構或跨政府協議模式 1 外國金融機構 證券之經銷商 / 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 Regulations section §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.

Part XII 依跨國協議無須申報之外國金融機構 / Nonreporting IGA FFI

26 ☐ 本人證明，第 I 部分所列法人 / I certify that the entity identified in Part I:

- 符合美國與 _____ 間適用相關協議簽署國中無需申報之金融機構之規定；適用之 IGA 是 ☐ 跨國協議 Model 1 或 ☐ 跨國協議 Model 2 且依據相關跨政府協議或財政部規定（若有，請參閱填寫說明）規定視為 _____ / Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and- _____; The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable see instructions);
- 若您是已提供受託人資訊之信託或受贊助之公司，請提供受託人或贊助者之姓名或 _____ 受託人為 ☐ 美國人 ☐ 非美國人 / If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ The trustee is: ☐ U.S. ☐ Foreign

Part XIII 外國政府、美國政府屬地之政府、或發行貨幣的外國中央銀行 / Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

27 ☐ 本人證明，第 I 部分所列法人為款項之最終受益人，且並未從事保險公司、保管機構或存款機構所從事有關付款、帳戶或本表所列義務種類之商業金融活動（除依據第 1.1471-6(h)(2) 所許可者外） / 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 Regulations section §1.1471-6(h)(2)).

Part XIV 國際組織/ International Organization

於適用時，勾選 28a 或 28b/ Check box 28a or 28b, whichever applies.

- 28a ☐ 本人證明，第 I 部分所列法人為第 7701(a)(18)所述國際組織/ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 主要係由外國政府所組成/ Is comprised primarily of foreign governments;
 - 依據類似國際豁免組織法 (International Organizations Immunities Act) 之外國法律規定，係視為國際或超國際組織者或與外國政府具有實質營運總部之協議/ Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
 - 該法人收入之利益並未對任何個人有任何影響；及/ The benefit of the entity's income does not inure to any private person; **and**
 - 係屬款項之最終受益人，且並未從事保險公司、保管機構或存款機構所從事有關付款、帳戶或本表所列義務種類之商業金融活動（除依據第 1.1471-6(h)(2)所許可者外）/ 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 Regulations section §1.1471-6(h)(2)).

Part XV 免受扣繳之退休計畫(退休基金)/ Exempt Retirement Plans

於適用時，勾選 29a、29b、29c、29d、29e 或 29f / Check box 29a, b, c, d, e, or f, whichever applies.

- 29a ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係設立於與美國簽署有效租稅協定之國家；(若有租稅協定，詳見第 III 部分)/ Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 - 主要係經營退休金或退休金管理或服務提供之業務；且/ Is operated principally to administer or provide pension or retirement benefits; **and**;
 - 有權因身為其他國家稅務居民而就基金自美國來源所賺取收入申請適用租稅利益（或若賺取任何此等收入時，有權申請適用所得稅利益），且符合任何相關租稅協定利益上限規定/ 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.
- b ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係為針對一名或多名雇主因前任員工所提供服務而給予之退休、殘障或死亡給付（或其合併發生）等事宜提供服務之目的而設立/ 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;
 - 任何單一受益人皆無權取得該外國金融機構之 5% 以上資產/ No single beneficiary has a right to more than 5% of the FFI's assets;
 - 需受政府規範，且需將其受益人之年度通報資訊提供給基金設立或經營所在國之相關稅捐主管機關；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 operated; **and**
 - 一般而言，因其屬退休或退休金計畫之狀態，依據其設立或經營所在國法律規定，其不需就投資收入繳納所得稅/ 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;
 - 總提撥資產中至少有 50% 係來自發起員工（不考慮自本部分其他計畫或 IGA Model 1、Model 2 及第 1.1471-5(b)(2)(i)(A) 條所述帳戶移轉之資產）/ 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 Regulations section §1.1471-5(b)(2)(i)(A));
 - 並未許可或處罰於退休、殘障或死亡相關特定事件前發生之分配或提撥行為；或/ 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 Regulations section §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**
 - 限制員工以其所賺取收入提撥款項或限制其每年不應超過 50,000 美元/ Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係為針對一名或多名雇主因前任員工所提供服務而給予之退休、殘障或死亡（或其合併發生）給付等事宜提供服務之目的而設立/ 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;
 - 參與計畫之員工人數少於 50 人/ Has fewer than 50 participants;
 - 係由一名或多名非屬投資法人或消極的非金融外國法人之員工所提撥/ Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - 提撥至基金之員工及雇主(不考慮自本部分其他計畫或 IGA Model 1、Model 2 及第 1.1471-5(b)(2)(i)(A) 條所述帳戶移轉之資產)，分別不得使用所賺取之收入及對員工之津貼提撥至資產/ 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 Regulations section §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - 計畫參與者非屬基金設立或營運所在國居住者支人，不得持有基金資產超過 20%；且/ 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**

- 需受政府規範，且需將其受益人之年度通報資訊提供給基金設立或經營所在國之相關稅捐主管機關/ 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.
- d ☐ 本人證明，第 I 部分所列法人係依據機係符合第 401(a) 規定之退休金計畫而設立之法人，前述規定係與計畫以美國設立或組織之信託提供資金者不同/ 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.
- e ☐ 本人證明，第 I 部分所列法人係專為賺取本部分所述一個或多個退休基金或 IGA Model 1、Model 2 及第 1.1471-5(b)(2)(i)(A) 條所述退休金帳戶之收入之目的而設立/ 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 Regulations section §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.
- f ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係由外國政府、國際組織、中央發行銀行或美國屬地之政府（定義如 1.1471-6），或是 IGA Model 1、Model 2 中所設立與資助，以提供退休、殘障或死亡給付予出資方現任或前任員工（或該員工指定之他人）之受益人或參與人；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 Regulations section §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
 - 係由外國政府、國際組織、中央發行銀行或美國屬地之政府（定義如 1.1471-6），或是 IGA Model 1、Model 2 中所設立與資助，以提供退休、殘障或死亡給付予非出資方現任或前任員工，但為出資方提供個人服務之受益人或參與人/ 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 Regulations section §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.

Part XVI 由免受扣繳的最終受益人完全持有之法人/ Entity Wholly Owned by Exempt Beneficial Owners

- 30 ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係因第 1.1471-5(e)(4) 條所規範投資法人而屬外國金融機構/ Is an FFI solely because it is an investment entity;
 - 該投資實體之股權係由 §1.1471-6 免受扣繳的最終受益所有人所持有，或適用於跨國協議 Model 1 及 Model 2 協議中之機構/ Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - 該投資實體之債權非由存款機構或 §1.1471-6 免受扣繳的最終受益所有人及適用於跨國協議 Model 1 及 Model 2 協議中之機構/ 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 Regulations section §1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - 業已提供所有人通報聲明，內容包括擁有構成該法人個體金融帳戶或直接股權利益之債務利益各人之姓名、地址、稅籍編號（若有）、第 4 章狀態以及前述人員提供予扣繳義務人之文件種類；及/ 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
 - 業已就該法人之各所有人提供相關文件，以證明該法人之各所有人係屬第 1.1471-6(b)、(c)、(d)、(e)、(f) 及 (g) 所述法人個體，不考慮該等所有人是否為最終受益人/ Has provided documentation establishing that every owner of the entity is an entity described in Regulations section §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII 美國屬地金融機構/ Territory Financial Institution

- 31 ☐ 本人證明，第 I 部分所列法人係屬依據美國屬地法律規定所設立或組織（非投資法人）/ 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.

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

- 32 ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係控股公司、資金調度中心、或金融控股公司，且該法人個體之大部分活動係屬第 1.1471-5(e)(5)(i)(C) 至 (E) 條所述之功能 / Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section §1.1471-5(e)(5)(i)(C) through (E);
 - 係第 1.1471-5(e)(5)(i)(B) 所述非金融集團之成員公司/ Is a member of a nonfinancial group described in Regulations section §1.1471-5(e)(5)(i)(B);
 - 非屬存款或保管機構（非該法人之擴增附屬關係企業集團）；且/ Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
 - 未擔任（或自稱為）投資基金，譬如私募基金、創投基金、融資收購基金或投資策略為併購或溢資公司並以資本資產或投資目的持有該等公司利益之投資工具/ 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.

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

- 33 ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:
- 係於 _____ 成立（或若屬新產品線，則為核准新產品線之董事決議日期）（日期必須早於付款日前 24 個月）/ 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);

- 尚未經營業務，且過去並未有營運歷史或投資資本於資產以經營金融機構或消極的非金融外國法人之記錄/ 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;
- 係投資資本於資產，以經營非金融機構之業務；**及**/ Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
- 並未擔任（或自稱為）投資基金，譬如私募基金、創投基金、融資收購基金或投資策略為併購或溢資公司並以資本資產或投資目的持有該等公司利益之投資工具/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.

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

34 □本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:

- 已於 _____ 提出清算計畫、提出重整計畫或提出聲請破產/ Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
- 於過去 5 年內，並未從事金融機構業務或擔任消極的非金融外國法人/ During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE; ;
- 目前並未在進行清算或提出重整或破產聲請，以持續或重新開始經營非金融法人業務；**及**/ Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
- 目前已提供未來將提供破產申請之文件證據或其他公開文件，以佐證其是否仍在破產或清算程序並已超過三年/ 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 3 years.

Part XXII **符合501(c)節規範的組織/ 501(c) Organization**

35 □本人證明，第 I 部分所列法人為一符合 501(c)節規範的組織/ I certify that the entity identified in Part I is a 501(C) organization that:

- 已取得國稅局所發給、目前尚有效力且日期為 _____ 之決定書，確認受款人為第 501(c)條規定之機構；**或**/ 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
- 已提供一份美國律師之意見書，證明受款人為第 501(c)條規定之機構（不考慮受款人是否為外國私人基金）/ 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).

Part XXIII **非營利組織/ Non-Profit Organization**

36 □本人證明，第 I 部分所列法人並非營利機構，且符合下列規定/ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements:

- 該法人係專為宗教、慈善、科學、藝術、文化或教育目的而於其所在國設立與營運/ The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- 該法人於其所在國為免納所得稅之法人/ The entity is exempt from income tax in its country of residence;
- 該法人並無擁有該法人所得或資產專屬利益或受益人利益之股東或成員/ The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 無論該法人所在國相關法律或該法人之設立文件，皆不允許該法人之任何收入或資產，為進行該法人之慈善活動、或就所收取服務支付合理對價、或就所購買資產支付代表公平市價之價金以外之目的，而分配予任何私人或非慈善法人；**以及**/ 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**
- 該法人所在國相關法律或該法人之設立文件規定，於該法人清算或解散時，其所有資產皆應分配予屬外國政府、外國政府不可或缺一部份、外國政府之受控法人、或本部分所述其他機構，或歸還該法人所在國之政府或政府之任何政治分部/ 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 or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII **股票在證券市場正常交易的公司或其關係企業/ Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

於適用時，勾選 37a 或 37b / Check box 37a or 37b, whichever applies.

37a □本人證明/ I certify that:

- 第 I 部分所列法人係一非金融機構之外國股份公司；**且**/ The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- 上述股份公司之股份係固定於一個或多個擁有正式規範之證券市場進行交易，包括 _____（列出股票固定交易之證券交易市場）/ 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).

b □本人證明/ I certify that:

- 第 I 部分所列法人係一非金融機構之外國股份公司/ The entity identified in Part I is a foreign corporation that is not a financial institution;
- 第 I 部分所列法人係與一股份固定於一個擁有正式規範之證券市場進行交易之法人屬同一擴增關係企業集團/ 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;
- 股票固定於一擁有正式規範之證券市場進行交易之關係企業名稱為 _____；**且**/ The name of the entity, the stock of which is _____;

regularly traded on an established securities market, is _____; and

- 股票固定交易之證券市場名稱為 _____ / The name of the securities market on which the stock is regularly traded is _____

Part XXIV 免受扣繳的美國屬地非金融外國法人/ Excepted Territory NFFE

38 ☐ 本人證明/ I certify that:

- 第 I 部分所列法人係一設立於美國屬地之法人 The entity identified in Part I is an entity that is organized in a possession of the United States; ;
- 第 I 部分所列法人/The entity identified in Part I:
 - 並未於其正常銀行事務或類似事務過程中接受存款/ Does not accept deposits in the ordinary course of a banking or similar business,
 - 並未代他人持有金額等於其營運主要部分之金融資產；或/ Does not hold, as a substantial portion of its business, financial assets for the account of others, or
 - 並非發行金融帳戶或有義務就帳戶支付款項之保險公司(或保險公司之控股公司)；及/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
- 第 I 部分之法人之所有所有人皆為非外國金融法人所組織或設立所在美國屬地之真實居住者/ 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.

Part XXV 積極的非金融外國法人/ Active NFFE

39 ☐ 本人證明/ I certify that:

- 第 I 部分所列法人係非屬金融機構之外國法人/ The entity identified in Part I is a foreign entity that is not a financial institution;
- 該等法人前一會計年度總收入中屬於消極收入之百分比少於 50%；及/ Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- 該等法人所持有資產中，產生或持有以產生消極收入之百分比低於 50% (每季計算之加權平均消極性資產百分比)(消極性收入之定義請參閱填寫說明)/ 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).

Part XXVI 被動的外國非金融實體/ Passive NFFE

40a 本人證明，第 I 部分所列法人係非屬金融機構之外國法人（非設立於美國屬地之投資法人），且未驗證其狀態為股票在證券市場正常交易的公司（或其聯屬公司）、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、運行申報之非金融外國法人或受贊助的運行申報之非金融外國法人/ 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.

於適用時，勾選 40b 或 40c / Check box 40b or 40c, whichever applies.

- b ☐ 本人證明，第 I 部分所列法人並無重要實質美國持有人(或非控制美國人)或/ I further certify that the entity identified in Part I has no substantial U.S. owners(or, if applicable, no controlling U.S. persons), or
- c ☐ 本人證明，第 I 部分所列法人，業已提供第 XX X 部分非屬金融機構外國法人之各重要實質美國持有人(或控制美國人)之姓名、地址與稅籍編號/ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XX X.

Part XXVII 僅從事集團內交易的免受扣繳之金融機構/ Excepted Inter-Affiliate FFI

41 ☐ 本人證明，第 I 部分所列法人/ I certify that the entity identified in Part I:

- 係一聯屬集團中之成員/ Is a member of an expanded affiliated group;
- 該機構未持有任何除集團成員外之金融帳戶/ Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- 該機構除與其集團成員外，未給付應扣繳款項予其他人/ Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- 並未持有除集團成員外任何帳戶或收取由扣繳代理人給付之款項；及/ Does not hold an account (other than 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
- 該機構並未同意申報§1.1471-4(d)(2)(ii)(C)之項目，或受委託代其他金融機構申報或執行 FATCA 相關義務，包含聯屬集團成員/ Has not agreed to report under Regulations section §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.

Part XXVIII 受贊助的運行申報之非金融外國法人(請參閱填寫說明)/ Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 受贊助之法人名稱為/ Name of sponsoring entity: _____

43 ☐ 本人證明，第 I 部分所列的受贊助的運行申報之非金融外國法人，受贊助之法人為第 42 行所述之名稱/ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 42.

Part XXIX 被動的外國非金融實體之美國控制人/Substantial U.S. Owners of Passive NFFE

依據第 XXVI 部分規定，提供非外國金融法人之各重要美國所有人之姓名、地址與稅籍編號。美國控制人之定義請參閱填寫說明。若被動的外國非金融實體欲提供此表格予視同遵循 Model 1 或 Model 2 協議國之需申報金融機構時，可利用此部分申報控制美國人，以符合 IGA 之規定/ 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. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for reporting its controlling U.S. persons under an applicable IGA.

姓名/Name	地址/ Address	稅籍編號/TIN

Part XXX 證明/ Certification

於同意受偽證罪規定規範之情況下，本人聲明，本人業已檢查本表所載資訊，且於本人所知範圍內，本人相信該等資訊系屬真、正確與完整。本人另同意於受偽證罪規定規範之情況下，證明下列/ 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:

1. 本表第 1 行所列法人，為本表相關所有收入之最終受益人，或為第四章目的運用本表聲明其狀態、或身為依據第 6050 W 條規定申報本表之商人/ 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,
2. 本表第 1 行所列法人並非美國人/ The entity identified on line 1 of this form is not a U.S. person,
3. 本表所載相關收入：(a) 並非與於美國經營買賣或業務實質相關；(b) 係屬實質相關，但依據租稅協議規定不需繳納所得稅；或(c) 合夥人所持有合夥企業之股份係與該等收入實質相關；且/ 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
4. 就中介商交易或以物易物交易而言，最終受益人為本表填寫名所定義之免適用扣繳規定之外國個人/ For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

另外，本人授權將本表提供給控管、收取或保管第 1 行所列法人為最終受益人之收入之扣繳義務人、或可分配或支付第 1 行所列法人係屬最終受益人之收入之任何扣繳義務人/ 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.

本人同意，本人將於本表所載任何證明資訊成為不正確之日起算 30 日內申報新申請表/ I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

在此簽屬
Sign Here



經授權為最終受益人簽署之個人簽署
Signature of individual authorized to sign for beneficial owner

大寫姓名/ Print Name

日期 (月一日一西曆)
Date (MM-DD-YYY)

☐ 本人證明，本人有權為本表第 1 行所列法人簽署/ I certify that I have the capacity to sign for the entity identified on line 1 of this form