

FORM W-8BEN 非美國身份受益人免扣繳美國所得稅證明文件 (個人)

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

關於W-8的完整說明及更多資訊請參閱美國國稅局。 Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben

|   |                            |
|---|----------------------------|
| 以下人士請勿使用本表格<br>Do NOT use this form if  | 適用表格為<br>Instead, use Form |
| ● 非個人 You are NOT an individual.....  | W-8BEN-E                   |
| ● 美國公民或美國所得稅申報義務人。包括居住在美國境內的外籍人士 You are a U.S. citizen or other U.S. person, including a resident alien individual.....  | W-9                        |
| ● 主張其收入與在美國境內之交易或商業有實際關聯而得以免扣繳所得稅的人士 You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)..... | W-8ECI                     |
| ● 在美國提供勞務所獲得報酬之受益人 You are a beneficial owner who is receiving compensation for personal services performed in the United States.....   | 8233或W-4                   |
| ● 為中介機構 A person acting as an intermediary.....   | W8-IMY                     |

**Part I 受益人身份 Identification of Beneficial Owner (see instructions)**

1 受益人姓名 Name of individual who is the beneficial owner | 2 國籍(請勿縮寫) Country of citizenship (do not abbreviate)

3 永久居住地址 (道路名稱和住宅號碼)。請勿填寫郵政信箱號碼或代收郵件地址  
Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

鄉鎮城市名、州或省名、郵遞區號 City or town, state or province. Include postal code where appropriate. | 國名(請勿縮寫) Country (do not abbreviate)

4 通訊地址(如與上述地址不同時) Mailing address (if different from above)

鄉鎮城市名、州或省名、郵遞區號 City or town, state or province. Include postal code where appropriate. | 國名(請勿縮寫) Country (do not abbreviate)

5 美國納稅人稅籍號碼, 如適用  
U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) | 6 非美國稅籍號碼, 如適用  
Foreign tax identifying number (see instructions)

7 相關指引號碼 Reference number(s) (see instructions) | 8 生日(月-日-年) Date of birth (MM-DD-YYYY)

**Part II 稅務協定優惠之主張 Claim of Tax Treaty Benefits (如適用 if applicable) (僅供第 3 章用途 For chapter 3 purposes only)**

9. 本人聲明最終受益人在美國與所屬國的租稅協定規定下, 符合 \_\_\_\_\_ (國家名)的居民定義。I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

10. 特殊稅率及條件(如適用-請參閱說明): 最終受益人聲請適用上述9提及之協定第 \_\_\_\_\_ 條規定, 聲請使用 \_\_\_\_\_ %的扣繳稅率於(請寫明所得種類) \_\_\_\_\_。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): \_\_\_\_\_.

請解釋最終受益人為何符合前述稅務協定條款: Explain the reasons the beneficial owner meets the terms of the treaty article: \_\_\_\_\_

**Part III 聲明內容 Certification**

本人特此聲明, 本人已詳細檢視本表內所載之訊息, 了解後據信詳實正確無誤, 否則願受美國偽證罪之處罰。本人進一步聲明以下內容為實, 否則願受美國偽證罪之處罰: 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:

- 本人為與本表所載內容相關之所有收入之受益人(或受益人授權之簽署人)。I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner of a foreign financial institution.
- 本表第1欄所載受益人並非美國所得稅法定義之納稅義務人。The person named on line 1 of this form is not a U.S. person.
- 與本表所載內容相關之收入 The income to which this form relates is:
  - (a) 與在美國境內之貿易和商業無實際關聯  
not effectively connected with the conduct of a trade or business in the United States,
  - (b) 雖與在美國境內之貿易和商業有關, 但依租稅協定毋須扣繳所得稅, 或  
effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) 與美國稅所規定之合夥事業之合夥人股份相關之貿易和商業收入  
the partner's share of a partnership's effectively connected income,
- 就美國稅法所規定之經紀交易或易貨交易而言, 受益人為本表說明中所定義之可豁免所得稅之外國人。For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

此外, 本人授權此表得以交付任何對以本人為受益人之收入擁有控制、收取或監管權力之所得稅扣繳單位, 或任何對以本人為受益人之收入擁有發放或支付權力之所得稅扣繳單位。我同意若有任何情勢變遷致使本表所載事項有誤時, 我將於情勢變遷之30日內提交新表。Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

**簽名欄 Sign Here**

受益人簽名(或受益人授權之簽署人簽名)  
Signature of beneficial owner  
(or individual authorized to sign for beneficial owner)

日期(月-日-年)  
Date (MM-DD-YYYY)

正體書寫姓名  
Print name of signer

法定代理人身份  
Capacity in which acting(if form is not signed by beneficial owner)