## Form W-8BEN

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(Rev. July 2017) Department of the Treasury Internal Revenue Service W-8BFN 表格 (2017 年 7月修訂) 美國財政部國稅局

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

▶For use by Individuals. Entities must use Form W-8BEN-E.

▶Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.

► Give this form to the withholding agent or payer. Do not send to the IRS. 最終受益人 (個人) 外籍身分之美國稅款扣繳及申報聲明書

▶個人適用。法人應使用 W-8BEN-E 表

► 有關 W-8BEN 表格填寫說明,請參閱 <u>www.irs.gov/formw8ben</u> 說明。

▶ 請將本表提供給扣繳代理人或付款人。請勿送交美國國稅局。

OMB No. 1545-1621

Do NOT	use	this	form	for
本表不適	用下	列納	稅人:	

Instead use Form: 請使用下列申報表:

You are NOT an individual 您非為個人

• You are a U.S. citizen or other U.S. person, including a resident alien individual. 您為美國公民或其他美國人士,包括居住於美國之個人

W-8BEN-E

• 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) 您為最終收益人,且該收入來源可連結於美國境內從事之買賣或業務 (個人服務除外)

W-9

• You are a beneficial owner who is receiving compensation for personal services performed in the United States.

W-8ECI

您的收入為在美國境內從事之個人服務報酬

You are a person acting as an intermediary 您擔任中間機構

8233 or W-4 W-8IMY

Identification of Beneficial Owner(see instructions) 最終受益人身分(請參考填寫說明) Part I 第一部分 Name of individual who is the beneficial owner 最終受益人姓名 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 3 永久居住地址 (街道,門牌號) 請勿填寫郵政信箱或代收地址 City or town, state or province. Include postal code where appropriate 城市或鄉鎮,省。亦請提供郵遞區號 Country 國家 Mailing address (if different from above)通訊地址 (若與上述地址不同) City or town, state or province. Include postal code where appropriate 城市或鄉鎮,省。亦請提供郵遞區號 Country 國家 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 6 Foreign tax identifying number (see instructions) 5 必要時,請提供美國稅籍編號(SSN或ITIN)(請參考填寫說明) 外國稅籍編號 (請參考填寫說明) Reference number(s) (see instructions) 索引編號 (請參填寫說明) 8. Date of birth (MM-DD-YYYY) (see instructions) 7 出生日期(月-日-年)(請參填寫說明) Claim of Tax Treaty Benefits (For chapter 3 purposes only)(see instructions)

## Part II 第二部分

申請適用租稅協定利益(僅適用第3章)(請參考填寫說明)

- 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. 本人聲明最終受益人為 國之居民, 且該國與美國適用租稅協定優惠
- Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph 10 of the treaty identified on line 9 above to claim a \_% rate of withholding on (specify type of income):

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding

特殊利率與條款(若適用一請參考填寫說明):最終受益人係申請適用上述第9點所列租稅協定第 條規定, 就後列所得(請列明所得種類): 申請適用 %扣繳稅率。請說明最終受益人適用上述扣繳稅率之條件:

## Part III 第三部分 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:

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,本人相信該等資訊係屬真實、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:

- 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 for chapter 4 purposes. 本人為本表格涉及的所有收入的最終受益人(或獲授權代表最 終受益人簽署的人士),或為第四章目的運用本表聲明其身分;
- The person named on line 1 of this form is not a U.S. person. 於本表第一行所示之人名非為美國人士;
- 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 applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income.與本表格所涉及的相關收入符合以下條件: (a)並無連結於美國從事之貿易或業務, (b)雖連結於美國從事之貿易或業務, 但依所得稅租稅協 定規定不須繳稅或, (c)合夥人股份收入可連結於美國從事之貿易或業務。
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and 於本表第一行所示之人名為第 9 點所列之具租稅協定之國家居民(若有),且
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. 對經紀交易或易貨交易而言, 最終受益人將符合填寫說明之豁免外國人士之定義。

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. 另外,本人授權此表格交付予可控制、收取或保管 本最終受益人收入之扣繳義務人,或任何有權向本最終受益人支付或作出退稅的扣繳義務人。本人同意當此聲明內容有變更時將於 30 天內提交更新之 聲明書。

Sign	Here	簽名
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nature of beneficial owner (or individual authorize 最終受益人(或授權為最終受益人簽署之個	

Print name of signer 請以正楷填寫簽名

Capacity in which acting (if form is not signed by beneficial owner) 代理人簽名(若此份表格非為最終受益人所填寫)

Date (MM-DD-YYYY) 日期(月-日-年)