

FORM W-8BEN-E 非美國身份受益人美國所得稅扣繳暨申報證明文件 (法人)

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

關於W-8的完整說明及更多資訊可於 www.irs.gov/formw8bene 取得。 Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene

以下人士請勿使用本表格 Do NOT use this form for:

適用表格為 Instead use Form

- 美國法人或美國公民/居民 U.S. entity or U.S. citizen or resident.....W-9
●非美國之個人 A foreign individual.....W-8BEN (個人) or Form 8233
●主張其收入與在美國境內之交易或商業有實際關聯的外國個人或法人(租稅協定優惠者除外) 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
●外國合夥企業、外國簡單信託、或外國贈與人信託(租稅協定優惠者除外)(請參閱說明中的例外) A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions).....W-8IMY
●主張具美國實質營運收入或適用法規第115(2), 501(c), 892, 895, 1443(b)條之外國政府、國際組織、外國中央銀行、外國免稅組織、外國私立基金會或美國屬地政府(租稅協定優惠者除外)(請參閱說明) 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).....W-8ECI 或 W-8EXP
●中介機構 Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer).....W-8IMY

Part I 最終受益人資料 Identification of Beneficial Owner

1. 最終受益人組織名稱 Name of organization that is the beneficial owner 2. 成立或設立的國家 Country of incorporation or organization
3. 收受款項的非企業實體名稱(如適用, 請參閱說明) Name of disregarded entity receiving the payment (if applicable, see instructions)
4. 第三章身分 (法人屬性) (請擇一選取): Chapter 3 Status (entity type) (Must check one box only):
[] 公司 corporation [] 非企業實體 Disregarded entity [] 合夥組織 Partnership [] 簡單信託 Simple trust [] 贈與人信託 Grantor trust
[] 複雜信託 Complex trust [] 遺產 Estate [] 政府 Government [] 中央銀行 Central Bank of Issue [] 免稅組織 Tax-exempt organization
[] 私立基金會 Private foundation [] 國際組織 International organization
如果您在以上選擇非企業實體、合夥企業、簡單信託或贈與人信託, 請問該法人是否將申請稅務協定適用? (如是, 請完成第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. 第四章身分 (FATCA身分)(詳見說明並於以下完成法人適用身分之聲明) Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).
[] 不遵循外國金融機構 (含不屬註冊視同遵循外國金融機構、遵循外國金融機構或豁免受益人之應申報跨政府協議外國金融機構) Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
[] 遵循外國金融機構 Participating FFI.
[] 應申報模式 1 跨政府協議外國金融機構 Reporting Model 1 FFI.
[] 應申報模式 2 跨政府協議外國金融機構 Reporting Model 2 FFI.
[] 註冊視同遵循外國金融機構(有別於應申報模式 1 跨政府協議外國金融機構或受贊助金融機構或 Part XII 中免申報之跨政府協議外國金融機構) Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See Instructions.
[] 受贊助外國金融機構, 請完成 Part IV. Sponsored FFI. Complete Part IV.
[] 聲明視同遵循之免註冊當地銀行, 請完成 Part V. Certified deemed-compliant nonregistering local bank. Complete Part V.
[] 聲明視同遵循僅具低價值帳戶之外國金融機構, 請完成 Part VI. Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
[] 聲明視同遵循之受贊助且非公開持有之投資工具, 請完成 Part VII. Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
[] 聲明視同遵循之受限制債權投資法人, 請完成 Part VIII. Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
[] 無維持金融帳戶之投資機構, 請完成 Part IX. Certain investment entities that do not maintain financial accounts. Complete Part IX.
[] 自我書面記錄型外國金融機構, 請完成 Part X. Owner-documented FFI. Complete Part X.
[] 受限制通路商, 請完成 Part XI. Restricted distributor. Complete Part XI.
[] 免申報跨政府協議外國金融機構, 請完成 Part XII. Nonreporting IGA FFI. Complete Part XII.
[] 外國政府、美國屬地政府或外國中央銀行, 請完成 Part XIII. Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
[] 國際組織, 請完成 Part XIV. International organization. Complete Part XIV.
[] 豁免退休基金, 請完成 Part XV. Exempt retirement plans. Complete Part XV.
[] 豁免受益人完全持有之法人, 請完成 Part XVI. Entity wholly owned by exempt beneficial owners. Complete Part XVI.
[] 美國屬地金融機構, 請完成 Part XVII. Territory financial institution. Complete Part XVII.
[] 受排除之非金融集團法人, 請完成 Part XVIII. Excepted nonfinancial group entity. Complete Part XVIII.
[] 受排除之非金融業新創公司, 請完成 Part XIX. Excepted nonfinancial start-up company. Complete Part XIX.
[] 受排除之清算中或破產非金融法人, 請完成 Part XX. Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
[] 美國稅法 501(c)條之組織, 請完成 Part XXI. 501(c) organization. Complete Part XXI.
[] 非營利組織, 請完成 Part XXII. Nonprofit organization. Complete Part XXII.
[] 非金融集團之上市(櫃)、與櫃公司或其關係企業, 請完成 Part XXIII. Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete

<input type="checkbox"/> 受排除美國屬地非金融外國法人·請完成 Part XXIV.	Part XXIII. Excepted territory NFFE. Complete Part XXIV.
<input type="checkbox"/> 實質營運之非金融外國(即非美國)法人·請完成 Part XXV.	Active NFFE. Complete Part XXV.
<input type="checkbox"/> 非實質營運之非金融外國(即非美國)法人·請完成 Part XXVI.	Passive NFFE. Complete Part XXVI.
<input type="checkbox"/> 受排除之關聯企業間往來外國金融機構·請完成 Part XXVII.	Excepted inter-affiliate FFI. Complete Part XXVII.
<input type="checkbox"/> 直接申報非金融外國(即非美國)法人	Direct reporting NFFE.
<input type="checkbox"/> 受贊助之直接申報非金融外國(即非美國)法人·請完成 Part XXVIII.	Sponsored direct reporting NFFE. Complete Part XXVIII.
<input type="checkbox"/> 非金融帳戶	Account that is not a financial account.

6. 永久居住地址 (街道·大樓或辦公室號碼·或偏遠郵箱號碼)請勿使用郵政信箱或轉交地址 (非註冊地址) 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).

市或鎮, 州或省。請加註郵遞區號 City or town, state or province. Include postal code where appropriate.	國家 Country
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7. 通訊地址 (如與永久居住地址不同) Mailing address (if different from above)

市或鎮, 州或省。請加註郵遞區號 City or town, state or province. Include postal code where appropriate.	國家 Country
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8. 美國納稅人識別碼·如適用 U.S. taxpayer identification number (TIN), if required	9. a <input type="checkbox"/> 全球中間機構識別碼 GIIN	b <input type="checkbox"/> 外國納稅人識別碼 Foreign TIN	10. 參照號碼 (請參閱說明) Reference number(s) (see instructions)
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注意：請完成本表其他部分，包含在 Part XXX 簽名 Note. Please complete remainder of the form including signing the form in Part XXX.

Part II 收受款項的非企業實體或分行 Disregarded Entity or Branch Receiving Payment.
(僅若非企業實體或分行所在國與其所屬外國金融機構所在國不同時，才需填寫。)(Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11. 收受款項的非企業實體或分行的第四章身分 (FATCA身分) Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
- 視同不遵循外國機構之分行 Branch treated as nonparticipating FFI. 應申報模式1跨政府協議外國金融機構 Reporting Model 1 FFI.
- 美國分行 U.S. Branch 遵循外國金融機構 Participating FFI. 應申報模式2跨政府協議外國金融機構 Reporting Model 2 FFI.
12. 非企業實體或分行地址 (街道·大樓或辦公室號碼·或偏遠郵箱號碼) 請勿使用郵政信箱或轉交地址 (非註冊地址) 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).

市或鎮, 州或省。請加註郵遞區號 City or town, state or province. Include postal code where appropriate.

國家 Country

13. 全球中間機構識別碼 (如適用) GIIN (if any)

Part III 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)

14. 本人聲明(請選擇所有符合之項目): I certify that (check all that apply):
- a. 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。The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
- b. 最終受益人產生此項(或多項)所得適用租稅協定租稅優惠，並在適用情況下，符合租稅優惠之限制條款。以下是各類租稅協定可能涵括之限制條款(請擇一選取; 請參閱說明。) 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"/> 符合所有權測試及稅基侵蝕測試之公司 Company that meets the ownership and base erosion test. |
| <input type="checkbox"/> 豁免之退休信託或退休基金 Tax exempt pension trust or pension fund | <input type="checkbox"/> 所有符合衍生利益測試之公司 Company that meets the derivative test |
| <input type="checkbox"/> 其他豁免組織 Other tax exempt organization | <input type="checkbox"/> 所有符合實質營運之公司 Company with an item of income that meets active trade or business test. |
| <input type="checkbox"/> 公開發行公司 Publicly traded corporation | <input type="checkbox"/> 獲得美國主管機關有利裁量之判決 Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> 公開發行公司之子公司 Subsidiary of a publicly traded corporation | <input type="checkbox"/> 其他(請註明條號與款號) Other (specify Article and paragraph): _____ |

- c. 最終受益人聲請適用租稅協定優惠之美國來源股利收入係源自於一外國(非美國)公司；或適用租稅協定優惠之利息收入係源自一在美國境內從事貿易或商業行為之外國(非美國)公司，且該最終受益人符合居民資格。(請參閱說明) 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. 特殊稅率及條件(如適用—請參閱說明) **Special rates and conditions** (if applicable—see instructions): 最終受益人聲請適用上述14a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)_____。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 additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding

Part IV 受贊助外國金融機構 Sponsored FFI

16. 贊助法人名稱 Name of sponsoring entity:

17. 請選擇所有符合項目 Check whichever box applies.

- 本人聲明在Part I標示的法人: I certify that the entity identified in Part I:
- 為投資型公司; Is an investment entity;
 - 非屬美國海外扣繳義務人、承擔扣繳義務之合夥組織或信託; 且 Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
 - 已與上述之法人達成協議 (該贊助法人不可為未遵循外國金融機構)·由上述法人擔任其贊助法人。Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- 本人聲明在Part I標示的法人: I certify that the entity identified in Part I:
- 為第957(a)條中定義的受控制外國公司; Is a controlled foreign corporation as defined in section 957(a);
 - 非屬美國海外扣繳義務人、承擔扣繳義務之合夥組織或信託; ; Is not a QI, WP, or WT;
 - 由上述的美國金融機構直接或間接完全持有，且該機構已同意擔任其贊助法人; 並且 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
 - 與上述贊助法人使用共用的電子帳戶系統，使贊助法人能夠識別其所有帳戶持有人與受款人，並有權限取得其管理的所有帳戶與客戶資料，包括但不限於：客戶識別資料、客戶文件記錄、帳戶總額、以及所有支付給帳戶持有人與受款人的金額記錄。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 聲明視同遵循之免註冊當地銀行 Certified Deemed-Compliant Nonregistering Local Bank

18. 本人聲明在Part I標示的外國金融機構: I certify that the FFI identified in Part I:
- 在其成立或設立的國家只有從事銀行業務或非營利性質之信合社； 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;
 - 如為銀行者，其主要業務為向非關係人之消費金融客戶收受存款與提供貸款；如為信合社者，其主要業務為向其會員收受存款與提供貸款，且每一會員均未持有該信合社超過5%之利益、股權或債權； 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;
 - 未在其成立或設立的國家以外地區招攬客戶或帳戶持有人； Does not solicit account holders outside its country of organization;
 - 在其成立或設立的國家以外地區沒有固定營業場所 (此處的固定營業場所不包含該外國金融機構未對外宣傳且僅具行政支援功能的地點) 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);
 - 其資產負債表上之資產總額未超過1.75億美元，以及，如其屬集團之一員，該集團合併資產負債表上的資產總額不超過5億美元； 並且 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
 - 其集團的成員並無其他外國金融機構，除非該外國金融機構成立或設立的國家與Part I標示的外國金融機構相同，且符合Part V所列的所有條件 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 聲明視同遵循僅具低價值帳戶之外國金融機構 Certified Deemed-Compliant FFI with Only Low-Value Accounts

19. 本人聲明在Part I標示的外國金融機構 I certify that the FFI identified in Part I:
- 主要業務並不涉及投資、再投資、或交易以下項目及以下項目的股債權利益(包括期貨、遠期契約、或選擇權): 證券、合夥權、商品期貨、名目本金契約、保險或年金合約; 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;
 - 其本身及其所屬集團的成員，並未維持任何超過\$50,000美元之金融帳戶(依相關規定進行加總後); 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
 - 其本身及其所屬集團最近一期合併資產負債表上之總資產不超過5千萬美元 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 聲明視同遵循之受贊助且非公開持有之投資工具 Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20. 贊助法人名稱 Name of sponsoring entity:

21. 本人聲明在Part I標示的法人: I certify that the entity identified in Part I:
- 被視為外國金融機構僅因其符合§1.1471-5(e)(4)定義下之投資型公司; Is an FFI solely because it is an investment entity described in **Regulations section §1.1471-5(e)(4)**;
 - 非屬美國海外扣繳義務人、承擔扣繳義務之合夥組織或信託; Is not a QI, WP, or WT;
 - 上述贊助法人代替其完成盡職調查、扣繳及申報責任;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**
 - 全部的股權或債權利益由小於或等於20位的個人所持有 (不包括美國金融機構、遵循外國金融機構、註冊視同遵循外國金融機構、聲明視同遵循外國金融機構所持有的債權利益、以及百分之百持有外國金融機構股權利益之受贊助外國金融機構的股權利益) **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 聲明視同遵循之受限制債權投資法人 Certified Deemed-Compliant Limited Life Debt Investment Entity

22. 本人聲明在Part I標示的法人: I certify that the entity identified in Part I:
- 於2013年1月17日前已存在; Was in existence as of January 17, 2013;
 - 於2013年1月17日或之前依信託契約或類似合約發行其本身之各類型股、債權利益予投資人; 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
 - 歸屬為聲明視同遵循身分係因其符合受限制債權投資法人之規定(如 1.1471-5(f)(2)(iv)對其資產之限制與其他規定); 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 聲明視同遵循之投資顧問及投資管理法人 Certified Deemed-Compliant Investment Advisors and Investment Managers

23. 本人聲明在Part I標示的法人: I certify that the entity identified in Part I:
- 為外國金融機構僅因其為§1.1471-5(e)(4)(i)(A)所述之投資型公司; 且 Is a financial institution solely because it is an investment entity described in **Regulations section §1.1471-5(e)(4)(i)(A)**; and
 - 未維持任何金融帳戶 Does not maintain financial accounts.

Part X 自我紀錄型外國金融機構 Owner-Documented FFI

注意。本身在收到本表之美國金融機構或遵循外國金融機構同意視該他外國金融機構為一自我紀錄型外國金融機構之情況下，方可適用(請參閱說明詳適格條件)。此外，該他外國金融機構須做以下聲明：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.

24. a (自我紀錄型外國金融機構請於此勾選)本人聲明在Part I標示的外國金融機構: (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- 未擔任中介機構; Does not act as an intermediary;
 - 在常日的銀行業務或類似業務下，並無收受存款; Does not accept deposits in the ordinary course of a banking or similar business;
 - 主要業務不是為其他人持有金融資產; Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - 不是針對一個金融帳戶發放款項或具給付義務的保險公司 (或保險公司的控股公司); 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;
 - 不為從事以下業務之法人持有或所屬集團之成員未從事以下業務：在常日的銀行業務或類似業務下，並無收受存款、主要業務不是為他人持有金融資產、不是針對一個金融帳戶發放款項或具給付義務的保險公司 (或保險公司的控股公司); 且 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;
 - 未維持不遵循外國金融機構之金融帳戶。 Does not maintain a financial account for any nonparticipating FFI; and
 - 除於所有人身分報告書所揭露之特定美國人外，無其他持有股權利益或債權利益 (不含非屬金融帳戶之債權利益或該債權利益帳戶餘額或價值不超過50,000美金)之特定美國人客戶。
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.

請依適用情況勾選24b或24c Check box 24b or 24c, whichever applies.

- b 本人聲明在Part I標示的外國金融機構: I certify that the FFI identified in Part I:
- 會提供或已提供一份外國金融機構業主權益表，其內容包括: Has provided, or will provide, an FFI owner reporting statement that contains:
 - 每一位直接或間接持有其股權利益(除特定美國人士外，應逐層審視股權持有人)之自然人及特定美國人士之名稱、地址、稅籍編號(如有)、第4章身分以及所提供文件類型; 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 direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - 每一位持有該自我紀錄型外國金融機構債權利益大於\$50,000美元之自然人和特定美國人之名稱、地址、稅籍編號(如有)、第4章身分之自然人及特定美國人持有該自我紀錄型外國金融機構之法人的債權利益。(前述之債權利益包含任何直接或間接債權利益，包括直接或間接持有該自我紀錄型外國金融機構之法人的債權利益，或直接或間接持有該自我紀錄型外國金融機構之債權的股權利益)。前述之\$50,000美元不包含由遵循外國金融機構、註冊視同遵循外國金融機構、受排除之非金融外國法人、豁免受益人或非特定美國人之美國人持有的債權利益; 且 The name, address, TIN (if any), 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
 - 其它扣繳義務人為滿足對此法人之扣繳義務所要求的資訊 Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.

- 所有人身分報告書中所揭露之每個人皆依1.1471-(3)(d)(6)(iii)之規定已提供或將提供有效之文件。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 本人聲明在Part I標示的外國金融機構已提供或將提供一份在付款日四年內簽名的稽核聲明。此份稽核聲明必須出自一個在美國設有據點，且為獨立的會計師事務所或法律代表人。該聲明應說明該會計事務所或法律代表人已經審查過此外國金融機構全部符合1.1471-3(d)(6)(iv)(A)(2)規定之所有人與債權人的文件，且此外國金融機構符合自我紀錄型外國金融機構之規定。在第一部分(Part I)標示之外金融機構已經提供或將會提供一份載明特定美國人士為所有人的業主明細表、W-9表格與個資同意書。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 c1.1471-3(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.

如適用請勾選24d(選項，請參閱說明) Check box 24d if applicable. (optional, see instructions).

- d 本人聲明在第一行標示的法律個體為一不具有任何或有受益人或無法辨識之指定受益人的信託 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 受限制通路商 Restricted Distributor

25. a (所有受限制通路商請勾選此處) 本人聲明在Part I標示的法人(All restricted distributors check here) I certify that the entity identified in Part I:

- 以作為受限制基金之債權或股權利益的通路商營運，如本表單所呈現 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，且所有客戶中不超過半數以上的客戶為關係人 Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
- 依其成立或設立之國家的洗錢防制法令(該國必須為遵循「防制洗錢金融行動小組」的國家)，執行洗錢防制審查程序 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);
- 僅在其成立或設立的國家營運，並在該國境外地區無固定營業場所，且倘係屬集團成員之一時，該集團每一成員皆於同一國家成立或設立 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;
- 未於其成立或設立的國家外招攬客戶或帳戶持有人 Does not solicit customers outside its country of incorporation or organization;
- 其管理資產規模未超過1.75億美元，且最近一期會計年度損益表上的總收入未超過700萬美元 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;
- 不屬於一個管理資產規模超過5億美元，或最近一期會計年度合併損益表所示總收入超過2,000萬美元之集團的成員；並且 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
- 未銷售債券或有價證券給特定美國人士、具一個或多個實質美國股東的非實質營運之非金融外國(即非美國)法人或不遵循外國金融機構 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.

如適用，請勾選25b或25c Check box 25b or 25c, whichever applies.

本人進一步聲明，就所有2011年12月31日之後受限制基金債權或股權利益的銷售，Part I標示的外國金融機構:

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 現在已受通路合約約束，不得銷售予美國法人、美國個人稅務居民，亦不得銷售予特定美國人士、具一個或多個實質美國股東的非實質營運之非金融外國(即非美國)法人及不遵循外國金融機構。 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 現在已受通路合約約束，不得銷售予特定美國人士、具一個或多個實質美國股東的非實質營運之非金融外國(即非美國)法人及不遵循外國金融機構。針對這項限制適用前的所有銷售，外國金融機構都已經遵照 1.1471-4(c)中對既有帳戶的規定審查，並已將曾售予特定美國人士、具一個或多個實質美國股東的非實質營運之非金融外國(即非美國)法人及不遵循外國金融機構的有價證券贖回或下架；或將該售予特定美國人士、具一個或多個實質美國股東的非實質營運之非金融外國(即非美國)法人及不遵循外國金融機構的受限制基金移轉至屬於遵循外國金融機構或應申報模式 1 跨政府協議外國金融機構之通路商。 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 免申報之跨政府協議外國金融機構 Nonreporting IGA FFI

26. 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:

- 符合美國與_____ (國家名)所簽訂跨政府協議下定義之免申報外國金融機構條件。適用跨政府協議 Model 1 IGA 或 Model 2 IGA; 被視為適用之跨政府協議或美國財政部法規下之_____ (如適用，請參閱說明); 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)

- 如屬受託人紀錄之信託或受贊助法人，請提供受託人或贊助機構之名稱：_____；此受託人為 美國人 外國人
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、美國屬地政府、或外國中央銀行 Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

27. 本人聲明在Part I標示的法人是款項的最終受益人，且不從事屬於保險公司、保管機構、或存款機構從事之商業金融行為(1.1471-6(h)(2)中准許的行為除外) 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

請勾選28a或28b中適用的選項 Check box 28a or 28b, whichever applies.

28. a 本人聲明在Part I標示的法人是在7701(a)(18)中定義之國際組織 I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
- 主要由外國政府組成; Is comprised primarily of foreign governments;
 - 在類似國際組織豁免法的外國法律定義上，被視為跨政府或超國家組織，或與國外政府間具生效之總部協議 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;
 - 其法人所得不以私人利益為目的 The benefit of the entity's income does not inure to any private person; **and**
 - 是款項的最終受益人，且不從事屬於保險公司、保管機構、或存款機構從事之商業金融行為(1.1471-6(h)(2)中准許的行為除外) 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 豁免退休基金 Exempt Retirement Plans

請勾選29a或29b, 29c, 29d, 29e, 或29f中，適用的選項 Check box 29a, b, c, d, e, or f, whichever applies.

29. a 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
- 成立於與美國簽訂有效租稅協定之國家 Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 - 主要以管理或提供退休福利而營運; 以及 Is operated principally to administer or provide pension or retirement benefits; **and**
 - 在該租稅協定下，屬該國稅務居民的基金，且符合租稅協定優惠的任何適用限制，針對美國來源所得享有租稅協定優惠 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 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
- 在以收受之勞務為對價的前提下，為提供退休、失能、死亡給付或前述給付之組合予以曾於一家或多家雇主任職之離職員工為受益人而成立; 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;
 - 每一位受益人對該基金之請求權不超過其資產的5%; No single beneficiary has a right to more than 5% of the FFI's assets;
 - 受政府法規規範，每年須向該基金成立或營運國之相關主管稽徵機關申報受益人資訊; 以及 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**
 - (i) 因該基金為一退休金或年金計劃，其投資收益在其所成立或營運之國家稅法下係免稅; 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;
 - (ii) 該基金至少50%的總提撥款項係由贊助之僱主所提撥(不論資產的移轉係來自本段其他的退休金計畫、或模式1或模式2跨政府協議下適用的退休金與年金帳戶或退休金計畫、或§1.1471-5(b)(2)(i)(A)所述之帳戶); 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));
 - (iii) 僅在發生與退休、失能、或死亡相關的特定事件時，該基金才被允許分配或提領(但排除移轉資產至§1.1471-5(b)(2)(i)(A)所述之帳戶(退休帳戶))，或本段所述之其它退休基金); 倘在上述特定事件發生前即分配或提領，須受處罰; 或者 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**
 - (iv) 員工對退休基金的提撥金額取決於該員工的受雇所得，或每年不可超過5萬美元 Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
- 在以收受之勞務為對價的前提下，為提供退休、失能、死亡給付或前述給付之組合予以曾於一家或多家雇主任職之離職員工為受益人而成立; 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;
 - 只有少於50個參與者 Has fewer than 50 participants;
 - 由一個或多個不屬投資型公司或非實質營運之非金融外國(即非美國)法人之雇主所贊助 Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - 員工以及雇主對該退休基金的提撥取決於勞動所得及該員工的薪酬(不論資產的移轉係來自本段其他的退休金計畫、或模式1或模式2跨政府協議下適用的退休金與年金帳戶或退休金計畫、或§1.1471-5(b)(2)(i)(A)所述之帳戶) 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;
 - 非屬基金成立或營運國家之居民的參加者對該基金之請求權不超過其資產之20%; 並且 Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
 - 受政府法規規範，每年須向該基金成立或營運國的主管稽徵機關申報受益人資訊 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 本人聲明在Part I標示的法人係依美國稅法401(a)之規定所成立的基金，而非依受美國成立之信託資助的規定所成立。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 本人聲明在Part I標示的法人僅為本段所述或模式1或模式2跨政府協議下適用之一個或多個退休基金、或§1.1471-5(b)(2)(i)(A)所述之帳戶(退休金或年金帳戶)或模式1或模式2跨政府協議下之退休金或年金帳戶賺取收益而成立的基金。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 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
 - 由一外國政府、國際組織、中央銀行、或美國屬地之政府或模式1或模式2跨政府協議所述之豁免受益人(在1.1471-6皆有定義)成立並贊助，提供退休、失能、或死亡給付、或任何上述給付之組合給贊助人下屬現職或離職員工之受益人或參與人(或員工指名之人)；或者 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
 - 由一外國政府、國際組織、中央銀行、或美國屬地之政府或模式1或模式2跨政府協議所述之豁免受益人(在1.1471-6皆有定義)成立並贊助，提供退休、失能、或死亡給付、或任何上述給付之組合予贊助人下屬現職或離職員工但係提供個人勞務為對價相關之受益人或參與人。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 豁免受益人完全持有之法人 Entity Wholly Owned by Exempt Beneficial Owners

- 30. 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
 - 為外國金融機構僅因其為投資型公司 Is an FFI solely because it is an investment entity;
 - 每一位直接持有該投資型公司之股權持有人為§1.1471-6或模式1、模式2跨政府協議所述之豁免受益人 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;
 - 每一位直接持有該投資型公司之債權持有人(貸款予此法人)為§1.1471-6或模式1、模式2跨政府協議所述之豁免受益人 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 **Regulations section** §1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - 已提供一份業主明細表針對每一位持有債權利益或直接持有股權利益之人，詳列其名稱、地址、稅籍編號(如有)、第4章身分以及所提供文件類型並且 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
 - 已提供文件證明每一位持有人為1.1471-6(b),(c),(d),(e),(f)或(g)所述之法人(不論其是否為最終受益人) 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. 本人聲明在Part I標示的法人為在美國屬地之法律下所成立或組織的金融機構(不包括投資型公司) 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 受排除之非金融集團法人 Excepted Nonfinancial Group Entity

- 32. 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
 - 為控股公司、財務中心或受控制的金融公司，且所有活動實質上是執行1.1471-5(e)(5)(i)(C)到(E)中所述之功能; 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);
 - 係屬在1.1471-5(e)(5)(i)(B)中所述之非金融集團的成員; Is a member of a nonfinancial group described in **Regulations section** §1.1471-5(e)(5)(i)(B);
 - 不屬存款機構或保管機構(除為其集團成員擔任存款機構或保管機構)；並且 Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
 - 並不具投資基金之功能(或將自身視為投資基金)，如私募基金、創投基金、融資收購基金，或任何以收購或資助公司為策略，並以投資目的持有這些公司為資本資產的投資工具。 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 受排除之非金融集團新創公司 Excepted Nonfinancial Start-Up Company

- 33. 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:
 - 成立於(或如果為新營運的業務類別，則為其董事會決議核准新業務之日) _____年_____月_____日(日期必須為投入款項日的24個月之內)； 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);
 - 尚未開始營運，或無營運歷史紀錄，或正投入資本購置資產並欲經營非屬金融機構或非實質營運之非金融外國(即非美國)法人的新業務； 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;
 - 正投入資本購置資產並欲經營非金融機構之業務；並且 Is investing capital into assets with the intent to operate a business other than that of a financial institution; and
 - 並不具投資基金之功能(或將自身視為投資基金)，如私募基金、創投基金、融資收購基金，或任何以收購或資助公司為策略，並以投資目的持有這些公司為資本資產的投資工具。 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 受排除之清算中或破產非金融法人 Excepted Nonfinancial Entity in Liquidation or Bankruptcy

34. 本人聲明在Part I標示的法人 I certify that the entity identified in Part I:

- 已在_____提出清算計畫、重組計畫、或申請破產; Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on
- 在過去5年任何時間點不屬金融機構或「非實質營運之非金融外國(即非美國)法人」; During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
- 正清算其資產、或欲持續或重新以非金融機構模式經營; 並且 Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and
- 如維持清算中或破產狀況超過3年者·已提供或將提供破產證明或其它公文證明 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 XXI 美國稅法 501(c)條之組織 501(c) Organization

35. 本人聲明在Part I標示的法人係屬501(c)條之組織·且 I certify that the entity identified in Part I is a 501(c) organization that:

- 持有美國國稅局_____年_____月_____日核發目前仍屬有效之身分確認函·證明受款人為501(c)條之組織; 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
- 已提出來自美國領事館確認受款人為501(c)條之組織(無論該受款人是否為外國私立基金會與否)的意見副本 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 XXII 非營利組織 Non-Profit Organization

36. 本人聲明在Part I標示的法人是符合下列條件之非營利組織 I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- 僅以宗教、慈善、科學、藝術、文化或教育之目的·在其居住國設立及維護; The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- 在其居住國免繳所得稅 The entity is exempt from income tax in its country of residence;
- 無任何股東或成員對其收入或資產享有所有權或受益權 The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 除從事慈善活動、支付勞務報酬或購買合理市價之財產外·該組織之居住國法律或其設立文件均不允許該組織的任何收入或資產分配予個人或非公益法人·或為個人或非公益法人之利益而使用其收入或資產; 並且 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
- 該組織之居住國法律或其設立文件規定·在該組織清算或解散時·其全部資產須分配給外國政府、外國政府的延伸部分、外國政府所控制之法人、或其它在此段註明之組織、或歸還給該組織居住國之政府或該政府的任何分支機關 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 非金融集團之上市(櫃)、興櫃公司或其關係企業 Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

請勾選37a或37b中適用的選項 Check box 37a or 37b, whichever applies.

37. a 本人聲明 I certify that:

- 在Part I標示的法人係屬非金融機構之外國企業; 並且 The entity identified in Part I is a foreign corporation that is not a financial institution; and
- 此企業的股票在一個或多個主要的證券市場有常態性交易·該證券市場包括_____ (請列出其股票交易之證券市場) 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 本人聲明 I certify that:

- 在Part I標示的法人係屬非金融機構之外國企業 The entity identified in Part I is a foreign corporation that is not a financial institution;
- 在Part I標示的法人係屬一個在主要證券市場有常態性交易的集團之成員 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;
- 此在主要證券市場有常態性交易的成員名稱為_____ ; 並且 The name of the entity, the stock of which is regularly traded on an established securities market, is _____ ; and
- 前述主要證券市場名稱為_____ The name of the securities market on which the stock is regularly traded is _____

Part XXIV 受排除之美國屬地非金融外國(即非美國)法人 Excepted Territory NFFE

38. 本人聲明 I certify that:

- 在Part I標示的法人成立於美國屬地 The entity identified in Part I is an entity that is organized in a possession of the United States;
- 在Part I標示的法人 The entity identified in Part I:
 - (i) 在執行一般銀行或類似業務時·未收受存款, Does not accept deposits in the ordinary course of a banking or similar business,
 - (ii) 其大部分業務均非為其他人持有金融資產, 或 Does not hold, as a substantial portion of its business, financial assets for the account of others, or
 - (iii) 不是針對一個金融帳戶發放款項或具給付義務的保險公司(或保險公司的控股公司); 並且 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
- 在Part I標示的法人的所有人皆為此非金融外國法人成立或設立之屬地的居民 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 實質營運之非金融外國(即非美國)法人 Active NFFE

Part XXX

聲明內容 Certification

本人於偽證罪罰則下聲明本人已審視本表的資訊，且在本人所知範圍下，相信本表資訊為真、正確且完整。本人進一步於偽證罪罰則下聲明以下事項：
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:

- 在本表第一行所標示之法人：係為與本表有關之所有所得的最終受益人，或用本表證明其第四章身分，或是為美國稅法 6050W 之目的提供此表的營業事業, 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,
- 在本表第一行所標示之法人不是美國人， The entity identified on line 1 of this form is not a U.S. person,
- 與本表有關之所得係：(a)與在美國境內從事貿易或商業活動無關；(b)與在美國境內從事貿易或商業活動有關但因租稅協定而不用課稅；(c)屬合夥人分配自其合夥組織之營運收入，**並且** 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**
- 針對經紀交易或易物交易，最終受益人為說明中所定義之豁免外國人士。 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

本人同意將此表給予任何一個能夠控制、收受、或保管在本表第一行所示法人為最終受益人之所得的扣繳義務人，或任何可以支付或分配本表第一行所標示法人為最終受益人之所得款項的扣繳義務人。 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.

本人同意本表之任何聲明如有不正確時，會在 30 天內重新提交新的表格 I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

簽名

Sign Here

有權代替最終受益人簽名之個人
Signature of individual authorized to sign for beneficial owner

正楷
Print Name

日期(月/日/年)
Date (MM-DD-YYYY)

本人聲明本人有資格替本表第一行所標示之法人簽署本表 I certify that I have the capacity to sign for the entity identified on line 1 of this form.