

Form **W-8BEN**
(Rev. October 2021)**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**
在美國課稅及申報目的下之最終受益人外國身分證明 (個人)

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

- For use by individuals. Entities must use Form W-8BEN-E.
供個人使用。非個人須使用W-8BEN-E表格。
- Go to www.irs.gov/FormW8BEN for instructions and the latest information.
W-8BEN表格及其最新說明公佈於www.irs.gov/FormW8BEN。
- Give this form to the withholding agent or payer. Do not send to the IRS.
請將此表格交予扣繳義務人或付款人，勿直接交予 IRS。

Do NOT use this form if: 倘符合以下情況請勿使用本表格:**Instead, use Form:** 應使用之表格

- You are NOT an individual. W-8BEN-E
非個人者，應使用 W-8BEN-E 表格
- You are a U.S. citizen or other U.S. person, including a resident alien individual. W-9
美國公民或其他美國人士(包含個人外籍居民)，應使用 W-9 表格
- 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
收入可與美國境內交易或業務行為(個人服務除外)有效連結的最終受益人，應使用 W-8ECI 表格
- You are a beneficial owner who is receiving compensation for personal services performed in the United States. 8233 or W-4
收受美國境內個人服務報酬的最終受益人，應使用 8233 或 W-4 表格
- You are a person acting as an intermediary. W-8IMY
擔任中間人角色者，應使用 W-8IMY 表格

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

備註：倘若為 FATCA 夥伴國(如：簽訂 Model 1 跨政府協議之司法管轄區)之居民，特定稅務帳戶資訊可能會提供予您身為稅務居民之司法管轄區。

PART I Identification of Beneficial Owner (see instructions) 最終受益人身份 (詳見說明)

1 Name of individual who is the beneficial owner 最終受益人姓名		2 Country of citizenship 國籍	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 永久居住地址(含街道、公寓或房間號碼，或郵件投遞路線)。勿使用郵政信箱或轉信地址。			
City or town, state or province. Include postal code where appropriate. 城市或鄉鎮、州或省，以及郵遞區號			Country 國家
4 Mailing address (if different from above) 郵寄地址 (若與上方永久居住地址不同)			
City or town, state or province. Include postal code where appropriate. 城市或鄉鎮、州或省，及郵遞區號			Country 國家
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 倘需要(詳見說明)，填寫美國稅籍編號 (SSN 或 ITIN)			
6a Foreign tax identifying number (see instructions) 外國稅務識別碼(詳見說明)		6b Check if FTIN not legally required . ☐ 若當地法令未強制要求須取得外國稅務識別碼，則勾選此欄	
7 Reference number(s) (see instructions) 參考編號 (詳見說明)		8 Date of birth(MM-DD-YYYY) (see instructions) 出生日期(月-日-年)(詳見說明)	

PART II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)
租稅協議利益之主張 (僅依第 3 章目的填寫)(詳見說明)

9 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係與美國簽訂租稅協議國家 _____ 之居民。

10 **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 9 above to claim a _____ % rate of withholding on (specify type of income): _____
解釋最終受益人在條款與段落規定下能適用此扣繳稅率之額外條件: _____

特別稅率與條件 (如適用，參見說明)：受益人主張依上述第九點之協議第 _____ 條與段落之規定，要求以 _____ % 稅率扣繳(說明收入類型) _____
解釋最終受益人在條款與段落規定下能適用此扣繳稅率之額外條件: _____

PART III 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:

在知悉偽證罪之懲罰下，本人聲明：本人已盡力檢查本表格之資訊，並相信上開資訊係真實、正確且完整。本人進一步依偽證懲罰聲明：

- 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,
本人為此表格涉及之所有收入之個人最終受益人(或被個人最終受益人所授權簽署的個人)，或針對第四章目的用本表格證明本人身分狀態；
- The person named on line 1 of this form is not a U.S. person, 本表第 1 點所列之人並非美國人士；

- The income to which this form relates is: 本表涉及之收入
 - (a) not effectively connected with the conduct of a trade or business in the United States, 未與美國境內交易或業務行為有效連結;
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or 可有效連結但在適用的租稅協議下免稅; 或
 - (c) the partner's share of a partnership's effectively connected income, 係屬與合夥關係有效連結之收入中, 合夥人的持份
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); 適用於第 1446(f) 節扣繳規定, 合夥人因合夥企業權益移轉而實現之金額。
- 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
本表格第 1 點所列之最終受益人為第 9 點列示與美國簽訂租稅協議國家之居民; 且
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
在經紀交易或以物易物狀況中, 最終受益人為本表說明中所定義之免受扣繳的外國人士

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.**
此外, 本人授權將此表格提供給對最終受益人為本人之收入, 可控制、接收或保管的扣繳義務人, 或可發放或支付最終受益人為本人之收入的扣繳義務人。**若本表格之聲明已不正確, 本人將同意於 30 天內提交一新表格。**

Sign Here ►

Signature of beneficial owner (or individual authorized to sign for beneficial owner)
最終受益人 (或被最終受益人授權簽署之個人) 之簽名

Date (MM-DD-YYYY)
日期 (月-日-年)

Print name of signer 簽署人姓名完整拼音

Capacity in which acting (if form is not signed by beneficial owner)
簽署人行事之身分 (倘表格非由最終受益人簽署)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev.10-2021)

※ 本文件之中文譯本, 係為便利閱讀者了解原始文件內容所準備, 該譯文並未經過美國國稅局(IRS)或其他相關美國主管機關所檢視與核可, 倘與原文文意有不同者, 請以原文為準。