

## W-8BEN — 美國預扣稅及申報實益擁有人之外籍身分證明（個人）

如為聯名戶口，每位戶口持有人必須分別填寫一份表格。

W-8BEN 表格必須準確填寫，不得塗改。

如果填寫有誤，請用新表格重新填寫。

請勿使用塗改液或其他塗改工具。

**所有 W 表格均必須以英文填寫。**

Form <b>W-8BEN</b>		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)	
<small>(Rev. October 2021)</small> Department of the Treasury Internal Revenue Service		<small>OMB No. 1545-1621</small> ▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ Go to <a href="http://www.irs.gov/FormW8BEN">www.irs.gov/FormW8BEN</a> for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	
<b>Do NOT use this form if:</b> <ul style="list-style-type: none"> <li>You are NOT an individual</li> <li>You are a U.S. citizen or other U.S. person, including a resident alien individual</li> <li>You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)</li> <li>You are a beneficial owner who is receiving compensation for personal services performed in the United States</li> <li>You are a person acting as an intermediary</li> </ul>			
<b>Instead, use Form:</b> <ul style="list-style-type: none"> <li>W-8BEN-E</li> <li>W-9</li> <li>W-BENI</li> <li>8233 or W-4</li> <li>W-8IMY</li> </ul>			
<b>Note:</b> If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.			
<b>Part I Identification of Beneficial Owner (see instructions)</b>			
1 Name of individual who is the beneficial owner		2 Country of citizenship	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
City or town, state or province. Include postal code where appropriate.		Country	
4 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)			
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>		
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)		
<b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b>			
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.			
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): _____			
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____			
<b>Part III Certification</b>			
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:			
<ul style="list-style-type: none"> <li>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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;</li> <li>The person named on line 1 of this form is not a U.S. person;</li> <li>This form relates to:                             <ul style="list-style-type: none"> <li>(a) income not effectively connected with the conduct of a trade or business in the United States;</li> <li>(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;</li> <li>(c) the partner's share of a partnership's effectively connected taxable income; or</li> <li>(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);</li> </ul> </li> <li>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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>			
Furthermore, I authorize the 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.			
<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.			
<b>Sign Here</b>		<input type="text"/>	
Signature of beneficial owner (or individual authorized to sign for beneficial owner)		Date (MM-DD-YYYY)	
Print name of signer			

A. 請詳閱本節和相關指引，以確保使用正確的 W 表格。

B. **第一部分（實益擁有人身分）**

第 1 欄 全名（姓名）

第 2 欄 國籍

第 3 欄 在第一行填寫完整的街道地址，在第二行填寫城市或城鎮、州或省，包括郵政編碼。

請勿使用：

郵政信箱或代收地址

第三方姓名

金融機構的地址

美國地址

第 4 欄 如果您的郵寄地址與永久居住地址不同，請填寫郵寄地址。

注意：如果填寫美國郵寄地址，必須書面說明使用美國郵寄地址的原因。如果填寫的國家／地區與永久居住地所在國家／地區不同，也必須書面說明原因。

第 5 欄 填寫您的美國納稅人識別號碼(TIN)。該號碼為您的社會保障號碼(SSN)或個人納稅人識別號碼(ITIN)。

第 6 欄 6a) 填寫您在美國以外的稅務識別號碼。如果沒有外國稅務識別號碼，請轉至 6b)。

6b) 如果您的居留司法管轄區在法律上不要求您取得外國稅務識別號碼(包括該司法管轄區沒有向其居民發出稅務編號)，請別選這一欄。

第 7 欄 請勿填寫戶口號碼，否則表格將僅限於所列戶口使用，您可能須為您的其他戶口另外填寫表格。

第 8 欄 填寫您的出生日期（月／日／年／年／年／年）

注意：有關誰是實益擁有人進一步說明，請參閱 W-8BEN 指引。

C. **第二部分（申請稅務協定利益）**

第 9 欄和第 10 欄 僅當您是協定國／地區居民並有權申請稅務協定利益，即您收到源自美國的固定或可確定年度或定期(FDAP) 收入（例如股息）時，才需填寫本節內容。如果對您是否有資格申請稅務協定利益存有疑問，我們建議您尋求獨立稅務意見。

D. **第三部分（證明）**

1. 如果您代表第 1 欄所述的人士簽名，請別選行事代表人這一欄。

2. 請在表格上簽名，並在簽名下方的橫線上以正楷工整書寫姓名。

3. 請以月／日／年／年／年／年的格式填寫日期。

注意：除非授權書特別注明代理人／律師可以簽署稅務文件或稅務表格（並提供或持有相關副本），或者提供國稅局 2848 表格，否則本表格不得通過授權書授權簽署。

\* 恒生不能提供任何稅務建議。如需有關建議，請諮詢獨立稅務顧問。

