如客户是非美國納稅義務人請填交 W-8BEN 申報表單。
如客户是美國納稅義務人請填交 W-9 申報表單。

Form **W-8BEN**

(Rev. February 2014)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-1621

Do NOT use this form if:

填寫客户姓名。

（重要注意事項）
永久地址要填寫。
如果客户的永久地址是美國，他必須提供由客户委任的專業稅務專員提供之解釋，說明為何永久住址在美國但又不是美國納稅義務人，否則不接受投保。

填寫客户國籍。

	Form:
...ndividual	...EN-E
...zen or other U.S. pers...	W-9
...al owner claiming that ... conduct of trade or business within the U.S. (other than personal services)	W-8ECI
• You are a beneficial owner who is receiv... erformed in the United States	8233 or W-4
• A person acting as an intermediary	W-8IMY

Part I Identification of Bene...

1 Name of individual who is the bene...

2 Country of citizenship

3 Permanent residence address (stre... ...t use a P.O. box or in-care-of address.

City or town, state or province. Include postal code where appropriate.

（重要注意事項）
如果郵寄地址是美國，我們需要客户解釋為何郵寄地址在美國。

4 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

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 ______ of the treaty identified on line 9 above to claim a ______ % rate of withholding on (specify type of income): ______

Explain the reasons the beneficial owner meets the terms of the treaty article: ______

Part III Certification

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:

請客户填寫日期。

如客戶未有填寫日期，
本公司需填寫收到此申報表單之日期。

W-8BEN 申報表單必須客户簽署。

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the ben... ...n relates or am using this form to document myself as an individual that is an owner or account holder of a foreign f...
- ... this form is not a U.S. person,
- ... relates is:
  ... ith the conduct of a trade or business in the United States,
  ... not subject to tax under an applicable income tax treaty, or
  (c) the partner's share of a partnership's effectively connected income,
- 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
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

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.**

Sign Here ►

Signature of beneficial owner (or individual authorized to sign for beneficial owner) | Date (MM-DD-YYYY)

Print name of signer | Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 2-2014)

如客户是美國納稅義務人請填交 W-9 申報表單。
如果客户是非美國納稅義務人請填交 W-8BEN（個人客户）或 W-8BEN-E 申報表單(法人客户)。

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpa... Identification Number and Certification

...send to the IRS.

Name (as shown on you...

填寫客户姓名。

Business name/disregar... ...ove

另有 FATCA 豁免代碼時，請填寫 FATCA 豁免代碼。

Print or type
See Specific Instructions on page 2.

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/est...

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

Exemption from FATCA reporting code (if any)

☐ Other (see instru...

客户種類及地址必須填寫。

Address (number, stre... Requester's name and address (optional)

City, state, and ZIP co...

List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

☐☐☐ - ☐☐ - ☐☐☐☐

Employer identification number

☐☐ - ☐☐☐☐☐☐☐

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpaye... ...umber to be issued to me), and
2. I am not subject to backup withholding because: (a) I ... ...have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding ... ...dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined belo...
4. The FATCA code(s) entered on this form (if any) indica... ...correct.

美國稅務人編號必須填寫，如客户正在申請其稅務人編號，請填寫"申請中"。否則，不接受此表單。

Certification instructions. You must cross out item 2 ab... ...you are currently subject to backup withholding because you have failed to report all interest and dividen... ...ons, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured pro... ...individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ **Date** ▶

W-9 申報表單必須填寫日期否則不接受表單。

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

W-9 申報表單必須客户簽署，否則不接受表單。

...e on IRS.gov for information ...bout any future developments ...ter we release it) will be posted

...rn with the IRS must obtain your ...rt, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of...

4. Certify that FATCA code(s) entered on t... exempt from the FATCA reporting, is correct...

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Cat. No. 10231X Form **W-9** (Rev. 8-2013)