

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**  
**於美國扣繳稅款及申報目的下之最終受益人外國身分聲明(個人)**

Department of the Treasury  
Internal Revenue Service  
美國財政部國稅局

- ▶ For use by individuals. Entities must use Form W-8BEN-E.  
本表供個人使用。法人須使用W-8BEN-E表格。
- ▶ Information about Form W-8BEN and its separate instructions is at [www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).  
W-8BEN表格及其個別說明公佈於[www.irs.gov/formw8ben](http://www.irs.gov/formw8ben).
- ▶ Give this form to the withholding agent or payer. Do not send to the IRS.  
繳交此表格給扣繳義務人或付款人。勿直接交付給美國國稅局。

- Do NOT use this form if:** 下列人士請勿使用本表格: **Instead, use Form:** 適用表格
- You are NOT an individual. . . . . W-8BEN-E  
非個人者, 適用 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稅務居民(包含個人外籍居民), 適用 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. . . . . W-8ECI  
(other than personal services)  
收入可與美國境內交易或業務行為(個人服務除外)實際連結的最終受益人, 適用 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, 適用 8233 或 W-4 表格
  - A person acting as an intermediary . . . . . W-8IMY  
擔任中介角色者, 適用 W-8IMY 表格

**PART I Identification of Beneficial Owner (see instructions) 最終受益人身份 (詳見說明)**  
**第一部份**

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). <b>Do not use a P.O. box or in-care-of address.</b> 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 (倘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) 倘須要(詳見說明), 填寫美國稅籍編號 (SSN 或 ITIN)	6 Foreign tax identifying number (see instructions) 外國稅籍編號 (詳見說明)
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) 租稅協定**  
**第二部分 優惠稅率之主張 (僅供第 3 章填寫用)(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定國家 \_\_\_\_\_ 之居民。

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: \_\_\_\_\_  
**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定第 \_\_\_\_\_ 條規定, 要求以 \_\_\_\_\_ % 稅率扣繳(說明收入類型) \_\_\_\_\_  
解釋最終受益人適用協定條款之原因: \_\_\_\_\_

**PART III Certification 聲明**  
**第三部份**

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: 本人已盡力檢視本表格之資訊, 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 as an individual that is an owner or account holder of a foreign financial institution, 本人為此表格提及之所有收入之最終受益人(或被最終受益人所授權簽署的個人), 或用本表格證明本人為外國金融機構之個人持有人或帳戶持有人;
- 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: 本表提及之收入
  - (a) not effectively connected with the conduct of a trade or business in the United States 非與美國境內交易或業務行為實際連結;
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or 實際連結但在適用的租稅協定下免稅; 或
  - (c) the partner's share of a partnership's effectively connected income, 係屬與合夥關係實際連結之收入中合夥人的持份
- 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定國家之居民; 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, 或為可控制、接收或保管此收入的扣繳義務人, 或可發放或支付最終受益人為本人之收入的扣繳義務人。若本表格之任何聲明已不正確, 本人同意將於 30 天內提交一新表格。

**Sign Here** ▶  
**在此簽署**

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)