

FORM W-8BEN 非美國身份受益人免扣繳美國所得稅證明文件 (自然人)

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

關於W-8的完整說明及更多資訊請參閱美國國稅局。 Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben

以下人士請勿使用本表格 Do NOT use this form if	適用表格為 Instead, use Form
● 非自然人 You are NOT an individual.....	W-8BEN-E
● 美國公民或美國所得稅法定義的美國人，包括居住在美國境內的外籍人士 You are a U.S. citizen or other U.S. person, including a resident alien individual.....	W-9
● 主張其收入與在美國境內之交易或商業有實際關聯而得以免扣繳所得稅的人士 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
● 在美國提供勞務所獲得報酬之受益人 You are a beneficial owner who is receiving compensation for personal services performed in the United States.....	8233或W-4
● 為中介機構 A person acting as an intermediary.....	W8-IMY

Part I 受益人身份 Identification of Beneficial Owner (see instructions)

1 受益人姓名 Name of individual who is the beneficial owner	2 國籍 Country of citizenship
3 永久居住地址 (道路名稱和住宅號碼)請勿填寫郵政信箱號碼或代收郵件地址 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
鄉鎮城市名、州或省名、郵遞區號 City or town, state or province. Include postal code where appropriate.	國名 Country
4 通訊地址(如與上述地址不同時) Mailing address (if different from above)	
鄉鎮城市名、州或省名、郵遞區號 City or town, state or province. Include postal code where appropriate.	國名 Country
5 美國納稅人稅籍號碼 (參考本表格說明) U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	6 非美國稅籍號碼(參考本表格說明) Foreign tax identifying number (see instructions)
7 相關指引號碼(參考本表格說明)Reference number(s) (see instructions)	8 生日(月-日-年) Date of birth (MM-DD-YYYY)

Part II 聲明內容 Certification

本人特此聲明，本人已詳細檢視本表格內所載之訊息，且盡我所知所信其屬真實、正確且完整，否則願受美國偽證罪之處罰。本人進一步聲明以下內容為實，否則願受美國偽證罪之處罰： 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:

- 本人為與本表格所載內容相關之所有收入之受益人(或受益人授權之簽署人)。 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,
- 本表第1欄所載受益人並非美國所得稅法定義之美國人。 The person named on line 1 of this form is not a U.S. person.
- 與本表所載內容相關之收入係: The income to which this form relates is:
 - (a) 與在美國境內之貿易和商業無實際關聯
not effectively connected with the conduct of a trade or business in the United States,
 - (b) 雖與在美國境內之貿易和商業有關，但依租稅協定毋須扣繳所得稅，或
effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) 與美國稅法所規定之合夥事業之合夥人分紅相關之收入
the partner's share of a partnership's effectively connected income,
- 就美國稅法所規定之經紀交易或易貨交易而言，受益人為本表格說明中所定義之可豁免所得稅之外國人。 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

此外，本人授權此表格得提供給任何控制、收取或保管以本人為受益人之收入之所得稅扣繳單位，或任何得發放或支付以本人為受益人之收入之所得稅扣繳單位。本人同意若有任何情勢變遷致使本表格所載事項有誤時，本人會於情勢變遷之30日內提交新表格。 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.

簽名欄 Sign Here	_____ 受益人簽名(或受益人授權之簽署人簽名) Signature of beneficial owner (or individual authorized to sign for beneficial owner)	_____ 日期(月-日-年) Date (MM-DD-YYYY)
	_____ 正體書寫姓名 Print name of signer	_____ 代理人身份 Capacity in which acting(if form is not signed by beneficial owner)