

Form W-8EXP

(Rev. July 2017)
2017 年 7 月修訂Department of the Treasury
Internal Revenue Service
美國財政部國稅局Certificate of Foreign Government or Other Foreign
Organization for United States Tax
Withholding and Reporting

在美國課稅及申報目的下之外國政府或其他外國組織證明

(For use by foreign governments, international organizations, foreign central banks of issue, foreign
tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)供外國政府、國際組織、外國中央銀行、外國免稅組織、外國私人基金會及美國屬地政府使用
▶ Go to W-8EXP www.irs.gov/FormW8EXP for instructions and the latest information.W-8EXP表格說明及其最新資訊請參考：www.irs.gov/FormW8EXP。

▶ Section references are to the Internal Revenue Code. 對應章節請參考美國國內稅收法。

▶ Give this form to the withholding agent or payer. Do not send to the IRS.

請將此表格繳交予扣繳義務人或付款人；請勿直接繳交予美國國稅局。

OMB No. 1545-1621

Do not use this form for: 下列人士請勿使用本表格

Instead, use Form: 適用表格為:

- A foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) W-8BEN-E or W-8BECI
任何不主張適用第 115(2)、501(c)、892、895 節或 1443(b) 節規範的外國政府或其他外國組織，適用 W-8BEN-E 或 W-8BECI
- A beneficial owner solely claiming foreign status or treaty benefits W-8BEN or W-8BEN-E
僅主張外國身分或享有租稅協定利益的最終受益人，適用 W-8BEN 或 W-8BEN-E
- A foreign partnership or a foreign trust W-8BEN-E or W-8IMY
外國合夥制公司或外國信託，適用 W-8BEN-E 或 W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
主張收入與在美國境內從事之交易或業務具有關聯的人士，適用 W-8ECI
- A person acting as an intermediary W-8IMY
擔任中間機構角色者，適用 W-8IMY 表格

PART I Identification of Beneficial Owner

第一部分 最終受益人身分

1 Name of organization 機構名稱	2 Country of incorporation or organization 註冊/成立地國家
3 Type of entity 實體類型 <input type="checkbox"/> Foreign government 外國政府 <input type="checkbox"/> International organization 國際組織 <input type="checkbox"/> Foreign central bank of issue (not wholly owned by the foreign sovereign) 發行貨幣的外國中央銀行 (非由外國主權政府完全持有)	<input type="checkbox"/> Foreign tax-exempt organization 外國免稅組織 <input type="checkbox"/> Foreign private foundation 外國私人基金會 <input type="checkbox"/> Government of a U.S. possession 美國屬地政府
4 Chapter 4 Status (FATCA Status): 第四章身分狀態 (FATCA 身分狀態): <input type="checkbox"/> Participating FFI. 有簽署協議的外國金融機構。 <input type="checkbox"/> Reporting Model 1 FFI. 在模式一下應申報的外國金融機構。 <input type="checkbox"/> Reporting Model 2 FFI. 在模式二下應申報的外國金融機構。 <input type="checkbox"/> Registered deemed-compliant FFI (other than a Reporting Model 1 FFI). 註冊視同合規的外國金融機構(排除在模式一下應申報的外國金融機構) <input type="checkbox"/> Nonreporting IGA FFI. Complete Part III. 在跨政府協議下毋須申報的外國金融機構。完成第三部分。 <input type="checkbox"/> Territory financial institution. Complete Part III. 美國屬地金融機構。完成第三部分。 <input type="checkbox"/> International organization. 國際組織。	
<input type="checkbox"/> Foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue. Complete Part III. 外國政府(包括政治分支機構)、美國屬地政府或外國中央銀行。完成第三部分。 <input type="checkbox"/> Exempt retirement plan of foreign government. Complete Part III. 外國政府的豁免的退休計畫。完成第三部分。 <input type="checkbox"/> 501(c) organization. Complete Part III. 符合第 501(c) 節規範的組織。完成第三部分。 <input type="checkbox"/> Passive NFFE. Complete Part III. 消極的非金融外國實體。完成第三部分。 <input type="checkbox"/> Direct reporting NFFE. 直接申報的非金融外國實體。 <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part III. 受贊助的直接申報的非金融外國實體。完成第三部分。	

5 Permanent address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). 永久地址(含街道、公寓或房間號碼，或郵件投遞路線)。請勿使用郵政信箱或轉信地址(除註冊地地址之外之地址)。

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

6 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 or ZIP code where appropriate. 城市或鄉鎮，州或省，及郵遞區號 Country 國家

7 U.S. TIN, if required (see instructions) 倘需要(詳見說明)，填寫美國稅籍編號。	8 a <input type="checkbox"/> GIIN 全球中間機構識別號碼	b <input type="checkbox"/> Foreign TIN (see instructions) 外國稅籍編號(詳見說明)
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9 Reference number(s) (see instructions) 參考編號。(詳見說明)

PART II Qualification Statement for Chapter 3 Status

第二部分 第三章狀態資格聲明

10 For a Foreign government: 外國政府:

- a ☐ I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.

本人聲明第一部分所列示之實體為符合第 892 節定義之外國政府，且支付款項符合第 892 節所述之豁免範圍。

Check box 10b or box 10c, whichever applies: 依適用條件勾選 10b 或 10c

- b ☐ The entity identified in Part I is an integral part of the government of _____
第一部分所列示之實體為 _____ 政府不可或缺的一部分。
- c ☐ The entity identified in Part I is a controlled entity of the government of _____
第一部分所列示之實體為受 _____ 政府控制之實體。

11 For an international organization: 國際組織:

PART II
第二部分**Qualification Statement for Chapter 3 Status (continued)**
第三章狀態資格聲明 (續上頁)

☐ I certify that: 本人聲明:

- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) and 第一部分所列示之實體係符合第 7701(a)(18)節所指之國際組織; 且

- The payments are within the scope of the exemption granted by section 892. 該支付款項符合第 892 節所述之豁免範圍。

12 For a foreign central bank of issue (not wholly owned by the foreign sovereign): 外國中央銀行 (非由外國主權國家完全持有):

☐ I certify that: 本人聲明:

- The entity identified in Part I is a foreign central bank of issue, 第一部分所列示之實體為發行貨幣的外國中央銀行,
- The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, and 第一部分所列示之實體未持有與本表相關且涉及商業銀行或其他商業活動之義務或銀行存款, 且
- The payments are within the scope of the exemption granted by section 895. 該支付款項符合第 895 節所述之豁免範圍。

13 For a foreign tax-exempt organization, including foreign private foundations: 外國免稅組織, 包含外國私人基金會:

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, attach a statement identifying the amounts.

倘此證明相關的任何收入在第 512 節下, 可計入與該實體業務無關之應稅所得, 須附上可供辨識金額的聲明。

Check either box 13a or box 13b: 勾選 13a 或 13b:

- a ☐ I certify that the entity identified in Part I has been issued a determination letter by the IRS dated _____ that is currently in effect and that concludes that it is an exempt organization described in section 501(c).
本人聲明, 第一部分所列示之實體已取得美國國稅局於 _____ (日期)核發且目前仍有有效的確認函, 且該確認函可斷定其為第 501(c)節所述之免稅組織。
- b ☐ I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).
本人已隨表附上美國律師意見函確認第一部分列示之實體符合第 501(c)節規範。

For section 501(c)(3) organizations only, check either box 13c or box 13d: 限第 501(c)(3)節組織, 勾選 13c 或 13d:

- c ☐ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).
倘律師確認函或意見函可斷定第一部分列示之實體符合第 501(c)(3)節規範, 本人聲明, 該組織非為第 509 節所述之私人基金會。本人已附上該組織之誓詞, 可向美國國稅局提供充分事實, 以確認該組織因符合第 509(a)(1), (2), (3), or (4)節所述之例外規範, 故非一私人基金會。
- d ☐ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.
若確認函或律師意見函斷定第一部分列示之實體符合第 501(c)(3)節規範, 本人聲明, 此組織為第 509 節所述之私人基金會。

14 For a government of a U.S. possession: 美國屬地政府:

- ☐ I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).
本人聲明, 第一部分所列示之實體為一美國屬地政府或其政治分支機構, 且該實體主張其符合第 115(2)節之豁免規範。

Part III
第三部分**Qualification Statement for Chapter 4 Status (if required)**
第四章狀態資格聲明 (倘必要)**15 For a nonreporting IGA FFI: 在跨政府協議下毋須申報的外國金融機構:**

- ☐ I certify that the entity identified in Part I: 本人聲明第一部分列示之實體:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____. 符合美國及 _____ 跨政府協議條款中被視為免申報的金融機構條件。
 - Is treated as a _____ under the provisions of the applicable IGA (see instructions); and 於適用的跨政府協議條款(詳見說明)中被視為一 _____; 且
 - If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN: ► _____.
- 倘您為在模式二跨政府協議下被視為註冊視同合規的外國金融機構, 請提供全球中間機構識別號碼: ► _____。

16 For a territory financial institution: 美國屬地金融機構:

- ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States. 本人聲明第一部分列示之實體為一註冊或成立於美國屬地金融機構(投資實體除外)。

17 For a foreign government (including a political subdivision), government of a U.S. possession, or foreign central bank of issue:

外國政府(包括政治分支機構)、美國屬地政府或發行貨幣的外國中央銀行:

- ☐ I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).
本人聲明第一部分列示之實體為款項之最終受益人且該實體未從事商業金融活動, 該商業金融活動為一類由保險公司、保管機構或存款機構所從事之與此表格所提交之款項、帳戶或其他義務相關之業務(財政部法規第 1.1471-6(h)(2)節核准者除外)。

18 For an exempt retirement plan of a foreign government: 外國政府的豁免的退休計畫:

- ☐ I certify that the entity identified in Part I: 本人聲明第一部分列示之實體:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA) to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or 為由外國政府、國際組織、中央發行銀行或美國屬地政府(各自定義於財政部法規第 1.1471-6 節或適用的跨政府協議模式一或模式二)建立或贊助, 以提供退休、殘疾或死亡撫恤金給受益人或參加者, 該參加者為贊助者(或被雇員指定的人)的現任或前任員工; 或
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession

(each as defined in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA) to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

為由外國政府、國際組織、中央發行銀行或美國屬地政府(各自定義於財政部法規第 1.1471-6 節或適用的跨政府協議模式一或模式二)建立或贊助，以提供退休、殘疾或死亡撫恤金給受益人或參加者，該參加者非為贊助者(或被雇員指定的人)的現任或前任員工，但因提供贊助者私人服務而列入考慮。

19 For a 501(c) organization: 符合第 501(c)節規範的組織：

☐ I certify that the entity identified in Part I is an entity described in section 501(c) but is not an insurance company described in section 501(c)(15). 本人聲明第一部分列示之實體為符合第 501(c)節規範的組織，但非於第 501(c)(15)節所述之保險公司。

20 For a passive NFFE: 消極的非金融外國實體：

a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States). 本人聲明第一部分列示之實體為一非金融機構的外國實體(排除於美國屬地所成立之投資實體)。

Check box 20b or 20c, whichever applies. 依適用條件勾選 20b 或 20c。

b ☐ I further certify that the entity identified in Part I has no substantial U.S. owners, **or** 本人進一步聲明第一部分列示之實體無實質美國持有人，**或**

c ☐ I further certify that the entity identified in Part I has provided a statement including the name, address, and TIN of each substantial U.S. owner of the NFFE (see instructions). 本人進一步聲明第一部分列示之實體已提供聲明，該聲明包括名稱、地址及消極的非金融外國實體的每一實質美國持有人之美國稅籍編號(詳見說明)。

21 Name of sponsoring entity: 贊助實體名稱：

☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 21.

本人聲明第一部分列示之實體為一受於第 21 項辨識出的實體贊助之直接申報的非外國金融機構。

**Part IV
第四部分**

**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：

- The organization for which I am signing is the beneficial owner of the income and other payments to which this form relates, 由本人代表簽署的組織為與本表相關之收入或其他支付款項的最終受益人，
- The beneficial owner is not a U.S. person, 最終受益人並非美國人士，
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, **and** 倘最終受益人為受外國主權政府控制之實體(由外國主權政府完全持有的中央銀行除外)，該最終受益人未於美國境內或境外從事商業活動，**且**
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States. 倘最終受益人為由外國主權政府完全持有的中央銀行，該最終受益人未於美國境內從事商業活動。

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the payments of which I am the beneficial owner or any withholding agent that can disburse or make payments of the amounts of which I am the beneficial owner.

此外，本人授權將此表格提供給對最終受益人為本人之款項，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款項的扣繳義務人。

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

本表格所提供的資料倘有變更，本人同意將於 30 天內主動提交新表格。

Sign Here ►

在此簽名

Signature of authorized official
授權簽署者之簽名

Print name
正楷大寫姓名

Date (MM-DD-YYYY)
日期 (月-日-年)

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

本人聲明，本人具備為本表第一行列示之實體簽署的權限。

※ 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檢視與核可，倘與原文文意不同，請以原文為準。