

Form W-8IMY

(Rev. October 2021)
2021 年 10 月修訂

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

Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting 在美國課稅及申報目下之外國中間機構、外國過境實體，或若干特定美國分支機構扣繳證明

OMB No. 1545-1621

- Section references are to the Internal Revenue Code. 對應章節請參考美國國內稅法。
► Go to www.irs.gov/FormW8IMY for instructions and the latest information.
W-8IMY 表格說明及其最新資訊請參考：www.irs.gov/FormW8IMY。
► 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。

Do not use this form for: 下列人士請勿使用本表格

Instead, use Form: 適用表格

- A beneficial owner solely claiming foreign status or treaty benefits (other than a qualified intermediary (QI) acting as a qualified derivatives dealer (QDD)).....W-8BEN or W-8BEN-E
僅主張具外國身分或享有租稅協議利益之最終受益人(除了合格衍生性商品自營商角色(QDD)之合格中間機構(QI))，適用 W-8BEN 或 W-8BEN-E。
- A hybrid entity claiming treaty benefits on its own behalf (other than a QI acting as a QDD).....W-8BEN-E
以其自身名義主張享有租稅協議利益之混合式實體(除了合格衍生性商品自營商角色(QDD)之合格中間機構(QI))，適用 W-8BEN-E。
- A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States.....W-8ECI
主張其收入與在美國境內交易或業務具有有效關聯的外國人士，適用 W-8ECI。
- A disregarded entity with a single foreign owner that is the beneficial owner (other than a QI acting as a QDD) of the income to which this form relates. Instead, the single foreign owner should use.....W-8BEN, W-8ECI, or W-8BEN-E
具單一外國持有人(該外國持有人為與本表格相關之收入的最終受益人，除了合格衍生性商品自營商角色(QDD)之合格中間機構(QI))之不具獨立人格的實體，適用 W-8BEN, W-8ECI 或 W-8BEN-E。
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b).....W-8EXP
主張適用第 115(2), 501(c), 892, 895, or 1443(b)節之外國政府、國際組織、外國中央發行銀行、外國免稅扣繳機構、外國私人基金會，或美國屬地政府，適用 W-8EXP。
- U.S. entity or U.S. citizen or resident.....W-9
美國實體或美國公民或居民，適用 W-9。
- A foreign person documenting itself for purposes of section 6050W.....W-8BEN, W-8BEN-E, or W-8ECI
為第 6050W 節目的下建立其身分的外國人士，使用 W-8BEN、W-8BEN-E 或 W-8ECI。

PART I Identification of Entity

第一部份 實體身分

- 1 Name of organization that is acting as intermediary 擔任中間機構之組織名稱
- 2 Country of incorporation or organization 註冊/成立國家
- 3 Name of disregarded entity (if applicable), see Instructions 非企業實體名稱(如適用)，詳見說明

4 Chapter 3 Status (entity type) (Must check one box only): 第三章身分狀態 (實體類型) (僅可勾選一種身分)

- ☐ QI (including a QDD). Complete Part III. 合格中間機構(包含合格衍生性商品自營商角色)。完成第三部份。
- ☐ Nonqualified intermediary. Complete Part IV. 不合格中間機構。完成第四部份。
- ☐ Territory financial institution. Complete Part V. 美國屬地金融機構。完成第五部份。
- ☐ U.S. branch. Complete Part VI. 美國分支機構。完成第六部份。
- ☐ Withholding foreign partnership. Complete Part VII.
外國扣繳合夥企業。完成第七部份。

- ☐ Withholding foreign trust. Complete Part VII.
外國扣繳信託。完成第七部份。
- ☐ Nonwithholding foreign partnership. Complete Part VIII.
外國非扣繳合夥制企業。完成第八部份。
- ☐ Nonwithholding foreign simple trust. Complete Part VIII.
外國非扣繳單純信託。完成第八部份。
- ☐ Nonwithholding foreign grantor trust. Complete Part VIII.
外國非扣繳贈與人信託。完成第八部份。

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) (Must check one box only.): 第四章身分狀態 (FATCA 狀態) (請參閱詳細說明並依實體適用之身分狀態完成後續聲明事項) (僅可勾選一種身分):

- ☐ Nonparticipating foreign financial institution (FFI) (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). Complete Part IX (if applicable).
未簽署協議的外國金融機構 (包含與在跨政府協議下應申報的外國金融機構相關之外國金融機構，但該機構並非視同合規的外國金融機構、有簽署協議的外國金融機構、或免稅扣繳的最終受益人)。完成第十部份(如適用)。
- ☐ Participating FFI 有簽署協議的外國金融機構。
- ☐ Reporting Model 1 FFI 在模式一下應申報的外國金融機構。
- ☐ Reporting Model 2 FFI 在模式二下應申報的外國金融機構。
- ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XIX).
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、受贊助的外國金融機構，或第十二部份所涵蓋的在跨政府協議下免申報的外國金融機構。)
- ☐ Territory financial institution. Complete Part V. 美國屬地金融機構。完成第五部份。
- ☐ Sponsored FFI (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X.
受贊助的外國金融機構。(排除公認視同合規的受贊助且被緊密持有的投資工具)。完成第十部份。
- ☐ Certified deemed-compliant nonregistering local bank. Complete Part XII.
公認視同合規的未註冊本地銀行。完成第十二部份。
- ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII.
公認視同合規的僅具低價值帳戶外國金融機構。完成第十三部份。
- ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV.
公認視同合規的受贊助且被緊密持有的投資工具。完成第十四部份。
- ☐ Certified deemed-compliant limited life debt investment entity. Complete Part XV.
公認視同合規的暫時性的債權投資實體。完成第十五部份。
- ☐ Certain investment entities that do not maintain financial accounts.

- ☐ Owner-documented FFI. Complete Part XI.
已提供所有人資訊之外國金融機構。完成第十一部份。
- ☐ Restricted distributor. Complete Part XVII.
受限制的通路商。完成第十七部份。
- ☐ Foreign central bank of issue. Complete XVIII.
發行貨幣的外國中央銀行。完成第十八部份。
- ☐ Nonreporting IGA FFI. Complete Part XIX.
在跨政府協議下毋須申報的外國金融機構。完成第十九部份。
- ☐ Exempt retirement plans. Complete Part XX.
豁免的退休計畫。完成第二十部份。
- ☐ Excepted nonfinancial group entity. Complete Part XXI.
免稅扣繳的非金融集團實體。完成第二十一部份。
- ☐ Excepted nonfinancial start-up company. Complete Part XXII.
免稅扣繳的非金融新創公司。完成第二十二部份。
- ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXIII.
免稅扣繳的清算中或破產的非金融實體。完成第二十三部份。
- ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIV.
股票在證券市場正常交易的非金融外國實體或其關係企業。完成第二十四部份。
- ☐ Excepted territory NFFE. Complete Part XXV.
免稅扣繳的美國屬地非金融外國實體。請完成第二十五部份。
- ☐ Active NFFE. Complete Part XXVI.
積極的非金融外國實體。完成第二十六部份。
- ☐ Passive NFFE. Complete Part XXVII.
消極的非金融外國實體。完成第二十七部份。
- ☐ Direct reporting NFFE. 直接申報的非金融外國實體。
- ☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
受贊助的直接申報的非金融外國實體。完成第二十八部份。

Complete Part XVI. 未維護金融帳戶之若干投資實體。完成第十六部分。

- 6** Permanent residence 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). 永久居住地址(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

- 7** 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 code where appropriate. 城市或鄉鎮, 州或省, 及郵遞區號

Country 國家

- 8** U.S. taxpayer identification number, if required ▶ _____

倘需要, 填寫美國稅籍編號▶

☐ QI-EIN☐ WP-EIN☐ WT-EIN☐ EIN

- 9a** GIIN (if applicable) 全球中間機構識別號碼(如適用) _____

- b** Foreign taxpayer identification number, if required 外國稅務識別碼(如有)

- 10** Reference number(s) (see instructions) 參考編號。(詳見說明)

PART II 第二部份

Disregarded Entity or Branch Receiving Payment (Complete only if disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. Do not complete Part II for QDD branches. See instructions.) 收受款項的非企業實體或分支機構(僅適用於具有全球中間機構識別碼的非企業實體, 或外國金融機構在其居住地以外國家之分支機構, 不適用於合格衍生性商品自營商之分支機構。詳見說明)

- 11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment. 收受款項的非企業實體之第四章身分狀態(FATCA 身分)

☐ Branch treated as nonparticipating FFI. 視為未簽署協議的外國金融機構的分支機構 ☐ Participating FFI. 有簽署協議的外國金融機構

☐ Reporting Model 1 FFI. 在模式一下應申報的外國金融機構

☐ Reporting Model 2 FFI. 在模式二下應申報的外國金融機構

☐ U.S. Branch. 美國分支機構

- 12** Address of branch (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).

永久居住地址(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(除註冊的地址)。

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

- 13** GIIN (if any) 全球中間機構識別號碼(如適用) ▶

Chapter 3 Status Certifications 第三章身分狀態聲明

Part III 第三部分

Qualified Intermediary 合格中間機構

All qualified intermediaries 所有合格中間機構

- 14** ☐ I certify that the entity identified in Part I (or branch, if relevant):

(勾選此項) 本人聲明本表格第一部份列示之實體(或分支機構, 倘有相關):

• Is a QI with respect to the accounts identified on line 10 or in a withholding statement associated with this form (as required) that is one or more of the following: 針對第 10 項或與本表格有關之扣繳聲明所辨識的帳戶, 為一合格中間機構, 且符合下列一或多項敘述:

(i) not acting for its own account; 不為自身帳戶目的而行事;

(ii) a QDD receiving payments on underlying securities and/ or potential section 871(m) transactions; 為一收受權證相關衍生性商品款項, 及/或可能為第 871(m)節交易之合格的衍生性金融商品自營商;

(iii) a QI assuming primary withholding responsibility for payments of substitute interest, as permitted by the QI Agreement. 如合格中間機構協議允許, 為一針對替代利息款項承擔主要扣繳責任之合格中間機構

• Has provided or will provide a withholding statement (as required) for purposes of chapters 3 and 4 that is subject to the certifications made on this form. 為第三章及第四章目的, 已提供或將提供屬本表格聲明之一部份的扣繳聲明。

Qualified Intermediaries not Acting as Qualified Derivatives Dealers (check all that apply) 非合格衍生性商品自營商之合格中間機構(依適用條件勾選)

- 15a** ☐ I certify that the entity identified in Part I of this form assumes primary withholding responsibility for purposes of chapters 3 and 4 for each account identified on a withholding statement attached to this form (or, if no withholding statement is attached to this form, for all accounts)

本人聲明本表格第一部份列示之實體檢附辨識之帳戶於扣繳聲明中(或, 若無檢附, 其所有帳戶為辨識帳戶), 因該實體承擔第三章及第四章目的下的主要扣繳責任。

- b** ☐ I certify that the entity identified in Part I of this form assumes primary Form 1099 reporting and backup withholding responsibility or reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting for each account identified on a withholding statement attached to this form (or, if no withholding statement is attached to this form, for all accounts).

本人聲明本表格第一部份列示之實體檢附辨識之帳戶於扣繳聲明中(或, 若無檢附, 其所有帳戶為辨識帳戶), 因該實體承擔 1099 表格主要申報及預扣繳責任, 或在財政部法規第 1.6049-4(c)(4)(i)或(c)(4)(ii)節之允許下, 針對其所維護並由特定美國人士持有之帳戶, 以「有簽署協議的外國金融機構」或「註冊視同合規的外國金融機構」身分下的申報責任替代 1099 表格申報責任。

- c** ☐ I certify that the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility

本人聲明本表格第一部份列示之實體無承擔 1099 表格主要申報及預扣繳責任。

- d** ☐ (Complete only to the extent the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.) If the entity identified in Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form, I certify that the entity meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in such a withholding rate pool.

(本表格第一部份列示之實體無承擔 1099 表格主要申報及預扣繳責任者填寫) 倘本表格第一部份列示之實體已在或將在本表相關之扣繳聲明上, 分配一部分款項至美國受款人第四章扣繳稅率集中, 本人聲明, 該實體符合財政部法規第 1.6049-4(c)(4)(iii)節規範, 則針對任何由該實

體維護之帳戶的帳戶持有人、且該帳戶持有人在表相關扣繳聲明上被列入美國受款人第四章扣繳稅率集合。

- e** ☐ (Complete only to the extent the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.) If the entity identified in Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form, to the extent the U.S. payees are account holders of an intermediary or flow-through entity receiving a payment from the entity, I certify that the entity has obtained, or will obtain, documentation sufficient to establish each such intermediary or flow-through entity status as a participating FFI, registered deemed-compliant FFI, or FFI that is a QI.

(本表格第一部份列示之實體無承擔 1099 表格主要申報及預扣繳責任者填寫) 倘本表格第一部份列示之實體已在或將在本表格相關之扣繳聲明上分配一部份款項至美國受款人第四章扣繳稅率集合，針對收受該實體款項之中間機構或過境實體轄下的美國受款人之帳戶持有人，本人聲明實體已取得或將取得足以建立每一中間機構或過境實體的狀態係屬有簽署協議的外國金融機構、註冊視同合規的外國金融機構，或屬合格中間機構的外國金融機構的文件。

- f** ☐ I certify that the entity identified in Part I of this form is acting as qualified securities lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

本人聲明，針對與本表格相關的款項，且其為自扣繳義務人收到的美國來源替代股利，本表格第一部份列示之實體係擔任合格證券借貸人。

- g** ☐ I certify that the entity identified in Part I of this form assumes primary withholding responsibility for purposes of chapters 3 and 4 and primary Form 1099 reporting and backup withholding responsibility for all payments of substitute interest associated with this form, as permitted by the QI Agreement.

本人聲明，本表格第一部份列示之實體係擔任合格中間機構，並在第三章及第四章下承擔主要扣繳責任，及針對與本表格相關之所有替代利息款項承擔主要 1099 表格申報與預扣繳責任。及 1099 表格下承擔本表格與替代利息相關款項之主要扣繳責任及預扣繳責任。

Qualified Derivatives Dealers 合格之衍生性商品自營商

- 16a** ☐ I certify that each QDD identified in Part I of this form or on a withholding statement associated with this form meets the requirements to act as a QDD and assumes primary withholding and reporting responsibilities under chapters 3, 4, and 61 and section 3406 with respect to any payments it makes with respect to potential section 871(m) transactions.

本人聲明，本表格第一部份或本表格附屬之扣繳聲明列示之實體係擔任合格衍生性商品自營商，符合擔任合格衍生性商品自營商之要求，且針對所有其可能屬於第 871(m)項下之交易，承擔第三章、第四章、第 61 章，及第 3406 節規範下之主要扣繳與申報責任

b Entity classification of QDD:

合格之衍生性商品自營商的分類：

☐ Corporation 公司

☐ Partnership 合夥制企業

☐ Disregarded Entity 非企業實體

Part IV **第四部分** **Nonqualified Intermediary** **非合格中間機構**

Check all that apply. 依適用條件勾選。

- 17a** ☐ (All nonqualified intermediaries and QIs that are not acting in their capacity as such check here.) I certify that the entity identified in Part I of this form is not acting as a qualified intermediary with respect to each account(s) for which this form is provided and is not acting for its own account.

(所有非合格及未擔任合格中間機構義務的合格中間機構，勾選此項。)本人聲明，針對本表格所提供的每一個帳戶，本表格第一部份列示之實體未擔任一合格中間機構且非為自身帳戶而行事。

- b** ☐ I certify that the entity identified in Part I of this form is using this form to transmit withholding certificates and/or other documentation and has provided, or will provide, a withholding statement, as required.

本人聲明本表格第一部份列示之實體係使用此表格以遞交扣繳證明及/或其他文件且已提供或將提供要求之扣繳聲明。

- c** ☐ I certify that the entity identified in Part I of this form meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.

本人聲明，針對任何由該實體所維護之帳戶的帳戶持有人，且其被包含於與本表格相關之扣繳聲明上所提供之美國受款人扣繳稅率集合中，本表格第一部份列示之實體符合財政部法規第 1.6049-4(c)(4)(iii)節的規定。

- d** ☐ I certify that the entity identified in Part I of this form is acting as a qualified securities lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

本人聲明，針對與本表格相關的款項，且其為自扣繳義務人收到的美國來源替代股利，本表格第一部份列示之實體係擔任合格證券借貸人。

Part V **第五部分** **Territory Financial Institution** **美國屬地金融機構**

- 18a** ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity that is not also a depository institution, custodial institution, or specified insurance company) that is incorporated or organized under the laws of a possession of the United States.

本人聲明第一部份列示之實體為一註冊或成立於美國屬地之金融機構(排除非屬存款機構、保管機構，或特定保險公司的投資實體)。

Check box 18b or 18c, whichever applies. 依適用條件勾選 18b 或 18c。

- b** ☐ I further certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person for purposes of chapters 3 and 4 with respect to any payments associated with this withholding certificate.

本人進一步聲明第一部份列示之實體係以此表證明，該實體已同意針對任何與此扣繳證明相關之款項在第三章及第四章之目的下，被扣繳義務人視為美國人士。

- c** ☐ I further certify that the entity identified in Part I: 本人聲明第一部份列示之實體：

• Is using this form to transmit withholding certificates and/or other documentation for the persons for whom it receives a payment; and 係此表格替收受款項之實體遞交扣繳證明及/或其他文件；且

• Has provided or will provide a withholding statement, as required. 已提供或將提供要求之扣繳聲明。

Part VI **第六部分** **Certain U.S. Branches** **若干美國分支機構**

- 19a** ☐ I certify that the entity identified in Part I is receiving payments that are not effectively connected with the conduct of a trade or business in the United States. 本人聲明第一部份列示之實體收取之款項與在美國境內之交易或業務無有效關聯。

Check box 19b or 19c, whichever applies. 依適用條件勾選 17b 或 17c。

- b** ☐ I certify that the entity identified in Part I is a U.S. branch of a foreign bank or insurance company described in Regulations section 1.1441-1(b)(2)(iv)(A) that is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any

payments associated with this withholding certificate.

本人聲明第一部份列示之實體為一外國銀行或於財政部法規第 1.1441-1(b)(2)(iv)(A)節所述之保險公司的美國分支機構，並以此表格證明該美國分支機構已同意針對任何與此扣繳證明相關之款項，被扣繳義務人視為美國人士。

c ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Is using this form to transmit withholding certificates and/or other documentation for the persons for whom the branch receives a payment; 係以此表替收受款項之人士遞交扣繳證明及/或其他文件;
 - Has provided or will provide a withholding statement, as required; **and** 已提供或將提供要求之扣繳聲明; **且**
 - In the case of a withholdable payment, is applying the rules described in Regulations section 1.1471-4(d)(2)(iii)(C).
- 若為可扣繳款項，則適用財政部法規第 1.1471-4(d)(2)(iii)(C)節之規定。

Part VII
第七部分

Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)
外國扣繳合夥企業或外國扣繳信託

20 ☐ I certify that the entity identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with the terms of its WP or WT agreement.

本人聲明第一部份列示之實體為一遵循其外國扣繳合夥協議條款或外國扣繳信託協議條款的外國扣繳合夥企業或外國扣繳信託。

Part VIII
第八部分

Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust
外國非扣繳合夥企業、單純信託或贈與人信託

Check all that apply. 依適用條件勾選。

21a ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體

- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and is providing this form for payments that are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States; **and**

為一外國非扣繳合夥企業、外國非扣繳單純信託，或外國非扣繳贈與人信託，且支付與本扣繳聲明相關之款項，與美國境內交易或業務無有效關聯，或不視為有效關聯；**且**

- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.

基於第三章及第四章目的，使用此表格以遞交扣繳證明及/或其他文件且已提供或將提供要求之扣繳聲明。

b ☐ I certify that the entity identified in Part I is a foreign partnership that is a partner in a lower-tier partnership and is providing this Form W-8IMY for purpose of section 1446.

本人聲明第一部份列示之實體為一外國合夥企業，且為低層合夥關係之合夥人，並已在第 1446 節之目的下提供 W-8IMY 表格。

Chapter 4 Status Certifications 第四章身分狀態聲明

Part IX
第九部分

Nonparticipating FFI with Exempt Beneficial Owners
具免受扣繳最終受益人之未簽署協議的外國金融機構

22 ☐ I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement that indicates the portion of the payment allocated to one or more exempt beneficial owners.

本人聲明第一部份列示之實體將以此表格遞交扣繳證明及/或其他文件，且已提供或將提供指出部分款項分配給一個或多個免受扣繳最終受益人之扣繳聲明。

Part X
第十部分

Sponsored FFI
受贊助的外國金融機構

23 a Name of sponsoring entity: ► _____
贊助實體名稱: ► _____

Check box 23b or 23c, whichever applies. 依適用條件勾選 23b 或 23c。

b ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Is an investment entity; 投資實體;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and** 非合格中間機構、外國扣繳合夥企業（外國扣繳合夥企業協議內文允許者除外）或外國扣繳信託；**且**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity. 同意前述辨識出的實體（且非屬未簽署協議的外國金融機構）成為贊助此實體之實體。

c ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Is a controlled foreign corporation as defined in section 957(a); 係一個符合 957(a)描述的受控制的外國公司
- Is not a QI, WP, or WT; 非合格中間機構、外國扣繳合夥企業或外國扣繳信託
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and** 由前述之美國金融機構直接或間接完全持有，並同意擔任本實體之贊助實體；**且**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees. 與前述贊助實體共用一個電子帳戶系統，而此系統可讓贊助實體辨識出所有本實體的帳戶持有人及受款人，並有權限進入本實體所維護之所有帳戶及客戶資料，包含但不限於：客戶辨識資料、客戶文件、帳戶餘款及所有支付給帳戶持有人或受款人的款項。

Part XI
第十一部分

Owner-Documented FFI
已提供所有人資訊之外國金融機構

Note. This status only applies if the U.S. financial institution, participating FFI, reporting Model 1 FFI, or reporting 2 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI. The owner-documented FFI must make the certifications below.

備註: 此身份分僅適用美國金融機構、有簽署協議的外國金融機構、在模式一下應申報的外國金融機構，或在模式二下應申報的外國金融機構，並於給予此表時同意將視該外國金融機構為一已提供所有人資訊之外國金融機構，且該外國金融機構須聲明下列事項：

24a ☐ I certify that the FFI identified in Part I: 本人聲明第一部份列示之外國金融機構：

- Does not act as an intermediary; 未擔任中間機構;
- Does not accept deposits in the ordinary course of a banking or similar business; 不接受如一般銀行或從事類似業務的商業存款;
- Does not hold, as a substantial portion of its business, financial assets for the account of others; 不以替其他帳戶持有人持有金融資產為其主要業務;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; 非為一發行或支付金融帳戶款項的保險公司(或保險公司之控股公司)
- Is not affiliated with an entity (other than an FFI that is also treated as an owner-documented FFI) that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and 非附屬於一實體(除被視為已提供所有人資訊之外的外國金融機構)的關係企業，該實體如銀行或相似業務以接受存款為正常經營模式、為其他帳戶持有金融資產以作為其實質營運之一部份的實體、或具有發行或對其金融帳戶負有付款義務之保險公司(或保險公司之控股公司); 且
- Does not maintain a financial account for any nonparticipating FFI. 未替任何未簽署協議的外國金融機構維護金融帳戶。

Check box 24b or 24c, whichever applies. 依適用條件勾選 24b 或 24c。

b ☐ I certify that the FFI identified in Part I: 本人聲明第一部份列示之外國金融機構：

- Has provided, or will provide, an FFI owner reporting statement (including any applicable owner documentation) that contains: 已提供或將提供包括下列資訊之外國金融機構所有權人申報聲明書(包括任何適用的所有權人文件)
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons); 每一直接或間接持有「已提供所有人資訊之外國金融機構」(包含除特定美國人士外之所有實體)股權利益之人士及特定美國人士的名稱、地址、稅籍編號(如有)、第四章狀態及提供之文件類型。
 - (ii) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and 每一直接或間接持有「已提供所有人資訊之外國金融機構」(包含所有間接債權利益，且此間接債權利益包含任何實體直接或間接擁有領款人的債務權益或受款人的債權持有人直接或間接股權權益)債權利益且該金融機構之金融帳戶具超過\$50,000 美金之人士及特定美國人士的名稱、地址、稅籍編號(如有)、第四章狀態及提供之文件類型(但排除由「有簽署協議的外國金融機構」、「註冊視同合規的外國金融機構」、「公認視同合規的外國金融機構」、「免受扣繳的非金融外國實體」、「免受扣繳的最終受益人」或除特定美國人士外的美國人士所擁有的債權權益); 且
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity. 任何其他扣繳機構所需以符合其對該實體義務之資訊。

c ☐ I certify that the FFI identified in Part I: 本人聲明第一部份列示之外國金融機構：

- Has provided, or will provide, an auditor's letter, signed no more than 4 years prior to the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section §1.1471-3(d)(6)(iv)(A)(2) and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement and Form W-9, with applicable waivers, as described in Regulations section 1.1471-3(d)(6)(iv). 已提供或將提供於本行支付款項之日起不超過 4 年內由在美國營業之獨立的會計師事務所或法律代表所簽署的稽核函。該稽核函須聲明該會計事務所或法律代表已檢視該外國金融機構所有持有人及於財政部法規第 1.1471-3(d)(6)(iv)(A)(2)節辨識出的債權持有人的相關文件，且該外國金融機構符合所有「已提供所有人資訊的外國金融機構」條件；此外，在第一部分辨識出的外國金融機構已提供或將提供所有權人申報聲明書及其 W-9 文件，但保有於財政部法規第 1.1471-3(d)(6)(iv)節所述之適用的放棄權。

Part XII 第十二部分

Certified Deemed-Compliant Nonregistering Local Bank 公認視同合規的未註冊本地銀行

25 ☐ I certify that the FFI identified in Part I: 本人聲明第一部份列示之外國金融機構：

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization; 在其成立國僅被授權經營銀行業務或信用合作社(或類似的非營利合作信用機構);
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization; 銀行主要業務為向銀行無關聯客戶之收取存款及發放貸款; 信用合作社或類似的聯合信用機構部分主要業務為向會員收取存款及發放貸款，且其會員於該信用合作社或聯合信用機構未擁有 5% 以上權益。
- Does not solicit account holders outside its country of organization; 未於成立國以外之地區招攬帳戶持有人;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions); 在該國家之外沒有固定營運場所(此處之固定營運場所不包含：未公開宣傳並作為行政支援功能的地點)
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and 資產負債表上之資產不超過 1.75 億美元; 若屬某集團成員，該集團合併資產負債表上之總資產不超過 5 億美元; 且
- Does not have any member of its expanded affiliated group that is an FFI, other than an FFI that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part XII; 集團無任何其他成員為外國金融機構，但與第一部份所列之外國金融機構成立於同一國家，並符合第十二部份所載規定之外國金融機構除外。

Part XIII 第十三部分

Certified Deemed-Compliant FFI with Only Low-Value Accounts 公認視同合規僅具低價值帳戶的外國金融機構

26 ☐ I certify that the FFI identified in Part I: 本人聲明第一部份列示之外國金融機構:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
不以從事投資、再投資、或交易證券、合夥制公司利益、商品、名目本金契約、保險契約或年金契約、或任何與證券、合夥制公司利益、商品、名目本金契約、保險或年金契約相關之利益(包括期貨、遠期契約或選擇權)為主要業務;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
該外國金融機構或同集團任何成員(若有)所維護的金融帳戶餘額或價值均未超過 5 萬美元 (該金額係依適用的帳戶加總規則決定); **且**
- Neither the FFI nor the FFI's entire expanded affiliated group, if any, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.
該外國金融機構及所屬的整個集團(若有), 在最近會計年度年底合併資產負債表上的資產, 均不超過 5,000 萬美元;

Part XIV
第十四部分

Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle
公認視同合規的受贊助且被緊密持有的投資工具

27 a Name of sponsoring entity ► 贊助實體名稱 ►

b ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Is an FFI solely because it is an investment entity described in Regulation section §1.1471-5(e)(4);
係因符合財政部法規第 1.1471-5(e)(4)節所述之投資實體而成為一外國金融機構;
- Is not a QI, WP, or WT; 非合格中間機構、外國扣繳合夥企業或外國扣繳信託
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 27a; and
將由於第 27a 項所辨識之贊助實體擔負所有應盡之盡職調查、扣繳及申報之責任(將此外國金融機構視為有簽署協議之外國金融機構); **且**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity that owns 100% of the equity interests in the FFI identified in Part I and is itself a sponsored FFI).
20 人或以下的個人們擁有此實體的所有債權或股權利益(不含美國金融機構、簽署協議之外國金融機構、註冊視同合規之外國金融機構及公認視同合規的外國金融機構所擁有的債權利益、及第一部份列示的外國金融機構和被受贊助的外國金融機構 100% 持有股權利益的實體)

Part XV
第十五部分

Certified Deemed-Compliant Limited Life Debt Investment Entity
公認視同合規的暫時性的債權投資實體

28 ☐ I certify that the FFI identified in Part I: 本人聲明第一部份列示之實體:

- Was in existence as of January 17, 2013; 於 2013 年 1 月 17 日時已成立;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
依據債信託契約或類似合約, 於 2013 年 1 月 17 日當日或之前發行所有等級的債權或股權利益給投資人; **且**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulation section § 1.1471-5(f)(2)(iv)).
- 因符合暫時性的債權投資實體條件(如於財政部法規第 1.1471-5(f)(2)(iv)節中對資產及其他需求限制)而被視為公認視同合規。

Part XVI
第十六部分

Certain Investment Entities That Do Not Maintain Financial Accounts
未維護金融帳戶之若干投資實體

29 ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Is a financial institution solely because it is an investment entity describe in Regulations section 1.1471-5(e)(4)(i)(A), **and**
係因符合財政部法規第 1.1471-5(e)(4)(i)(A)節所述之投資實體而成為一金融機構; **且**
- Does not maintain financial accounts.
未維護金融帳戶。

Part XVII
第十七部分

Restricted Distributor
受限制的通路商

30a ☐ (All restricted distributors check here) I certify that the entity identified in Part I:(所有受限制的通路商勾選此項) 本人聲明第一部份列示之實體:

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
針對本表格的提供對象(受限制的基金), 擔任該受限制的基金之債權或股權之通路商;
- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
至少提供投資服務給 30 個與彼此無關聯的客戶, 且超過一半的客戶不得為關係人;
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is a FATF-compliant jurisdiction); 須依成立國的法令執行洗錢防制審查程序, 且該成立國為遵循「洗錢防制金融行動小組」的司法管轄權地區;
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
僅在其成立國營運且於成立國外無固定營業場所; 倘該通路商倘屬集團成員, 集團之所有成員皆於同一國成立;
- Does not solicit customers outside its country of incorporation or organization; 未於成立國外招攬客戶
- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year; 最近會計年度之總資產管理規模不超過 1.75 億美元, 且損益表總收入不超過 700 萬美元;
- Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
非屬最近會計年度總資產管理規模超過 500 萬美元或合併損益表總收入超過 2000 萬美元的擴增附屬集團之成員; **且**
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.
不經銷任何受限制基金的債券或證券給特定美國人士、具一個或多個實質美國持有人的「消極的非金融外國實體」, 或未簽署協議的外國金融機構。

Check box 30b or 30c, whichever applies. 依適用條件勾選 30b 或 30c.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

本人進一步聲明，針對在 2011 年 12 月 31 日後銷售之「受限制的基金」的債權或股權利益，第一部份列示之實體：

b ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.

已受通路協議約束，禁止銷售債券或證券給美國實體及美國個人居民；且現受通路協議約束，禁止銷售債券或證券給任何特定美國人士、具一或多個實質美國持有人的「消極的非金融外國實體」，或未簽署協議的外國金融機構。

c ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs, or will transfer the securities to a distributor that is a participating FFI reporting Model 1 FFI, or reporting Model 2 FFI.

現受通路協議約束，禁止銷售債券或證券給特定美國人士、具一或多個實質美國持有人的「消極的非金融外國實體」，或未簽署協議的外國金融機構；且在上開限制列入通路協議前，該實體已依財政部法規第 1.1471-4(c) 節既有帳戶的規定，對與該銷售相關的所有帳戶進行審查，並已贖回售予特定美國人士、具一或多個實質美國持有人的「消極的非金融外國實體」，或未簽署協議的外國金融機構的證券，或致使受限制的基金將證券轉讓給為「有簽署協議的外國金融機構」、「在模式一下應申報之外國金融機構」或「在模式二下應申報之外國金融機構」的通路商。

Part XVIII 第十八部分

Foreign Central Bank of Issue 發行貨幣的外國中央銀行

31 ☐ I certify that the entity identified in Part I is treated as the beneficial owner of the payment solely for purpose of chapter 4 under Regulations section 1.1471-6(d)(4). 本人聲明第一部份列示之實體係僅依財政部法規第 1.1471-6(d)(4) 節下，為第四章狀態之目的而被視為款項之最終受益人。

Part XIX 第十九部分

Nonreporting IGA FFI 在跨政府協議下免申報的外國金融機構

32 ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體：

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____. The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions); 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。適用之跨政府協議為 ☐ 模式一跨政府協議，或 ☐ 模式二跨政府協議；且於適用之跨政府協議或美國財政部法規中被視為 _____ (如適用，詳見說明)；

- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____. The trustee is: ☐ U.S. ☐ Foreign

倘貴機構為已提供受託人的信託或受贊助實體，請提供受託人或贊助者之名稱 _____。該受託人為：☐ 美國人士 ☐ 外國人士

Part XX 第二十部分

Exempt Retirement Plans 豁免的退休計畫

Check box 33a, b, c, d, e, or f, whichever applies. 依適用條件勾選 33a、b、c、d、e 或 f。

33a ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體：

- Is established in a country with which the United States has an income tax treaty in force; 係成立於與美國簽訂租稅協議的國家 (稅務條約優惠取得請見第三部分)
- Is operated principally to administer or provide pension or retirement benefits; **and** 主要係為管理或提供退休金或退休利益而操作；**且**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement. 該基金係以成立國(該國符合任何適用於該利益條件的限制)居民身分，對美國來源所衍生之收入享有租稅協議利益(或將有權享有因該等收入所獲之利益)。

b ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體：

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered; 組織目的係為提供退休、殘疾或死亡撫恤金(或任何以上組合)給受益人，該受益人依其提供之服務，為一或多位雇主之前雇員。
- No single beneficiary has a right to more than 5% of the FFI's assets; 無任一受益人擁有大於 5% 的外國金融機構資產；
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and** 受政府法制管轄且每年提供受益人的年度申報資料給該基金成立及營運國家相關的稅務機關；**且**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan; 係因退休金計畫之身分，通常在成立國或營運國之法令下免繳投資所得稅；
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)); 提撥至該基金的款項中超過 50% 係來自贊助的雇主(不論其他在此部分描述的資產轉移計畫、在模式一或模式二跨政府協議所述的退休及養老帳戶、在模式一或模式二跨政府協議所述的其他退休基金，或於財政部法規第 1.1471-5(b)(2)(i)(A) 節所述的帳戶)；
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or** 不允許或不徵處在於退休、殘疾或死亡等特定事件發生前之分配或提領(排除財政部法規第 1.1471-5(b)(2)(i)(A) 節中的退休及養老帳戶過渡分配)到在模式一或模式二跨政府協議所述的退休及養老帳戶，或到其他於此部分或在模式一或模式二跨政府協議所述的退休基金；**或**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually. 雇員提撥給基金的金額限制依雇員收入而定；或每年以 50,000 美元為上限。

c ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體：

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
組織目的係為提供退休、殘疾或死亡撫恤金(或任何以上組合)給受益人, 該受益人依其提供之服務, 為一或多位雇主之前雇員;
 - Has fewer than 50 participants; 參加者少於 50 人;
 - Is sponsored by one or more employers, each of which is not an investment entity or passive NFFE.
受一位或以上雇主贊助, 且該雇主非「投資實體」或「消極的非金融外國實體」;
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
雇員及雇主提撥至基金的款項(不論其他在此部分描述的資產轉移計畫、在模式一或模式二跨政府協議所述的退休及養老帳戶、在模式一或模式二跨政府協議所述的其他退休基金或於財政部法規第 1.1471-5(b)(2)(i)(A)節所述之帳戶)額度分別皆因雇員的收入及薪酬影響而有不同限制;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and** 非為該基金成立及營運國之居民的參加者不得擁有該基金大於 20% 的資產; **且**
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.
受政府法制管轄且每年提供受益人的年度申報資料給該基金成立及營運國家相關的稅務機關。
- d** ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
本人聲明第一部份列示之實體係為一養老金計畫而成立且該計畫滿足第401(a)節(排除該計畫須由美國成立或組織的信託投資)的條件。
- e** ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
本人聲明第一部份列示之實體僅為替此部分或模式一或模式二跨政府協議所述之一或多個退休基金賺取收入而建立, 或為財政部法規第1.1471-5(b)(2)(i)(A)節所述之帳戶, 或為模式一或模式二跨政府協議下所述之退休及養老帳戶。
- f** ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:
- 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 exempt beneficial owner described in 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)或由在模式一或模式二跨政府協議下所述之免受扣繳的受益人贊助, 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)的現任或前任雇員;**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 exempt beneficial owner described in 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)或由在模式一或模式二跨政府協議下所述之免受扣繳的受益人贊助, 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)的現任或前任雇員, 但因提供贊助者私人服務而列入考慮。

Part XXI
第二十一部分
Excepted Nonfinancial Group Entity
免受扣繳的非金融集團實體

34 ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulation section 1.1471-5(e)(5)(i)(C) through (E);
係一控股公司、財政中心或控制金融公司且實質上全部實體活動皆為於財政部法規第 1.1471-5(e)(5)(i)(C)至(E)節所述功能;
- Is a member of a nonfinancial group described in Regulation section 1.1471-5(e)(5)(i)(B);
係一符合財政部法規第 1.1471-5(e)(5)(i)(B)節所述之非金融集團的成員
- Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
非為存款或保管機構(排除該實體的關係企業成員);**且**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
非作為投資基金之用, 如私募股權基金、創業投資基金、融資收購基金或任何其他以收購或融資為投資策略, 並隨後以投資為目的持有該公司利益以做為資本資產之投資工具。

Part XXII
第二十二部分
Excepted Nonfinancial Start-Up Company
免受扣繳的非金融新創公司

35 ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Was formed on (or in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
成立於(或, 於新成立的事業, 董事會提案核准該新事業之日期) _____ (成立日期起算至付款日, 不超過 24 個月);
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE; **and**
尚未經營業務或無經營歷史; 或投資資本於資產並意圖經營「非金融機構」或「消極的非金融外國實體」之新事業; **且**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
未以投資基金(例如私募股權基金、創投基金、融資收購基金、或任何其他以收購或融資為目的並隨後以投資為目的持有該公司利益以做為資本資產之投資工具)方式運作(或延續)。

Part XXIII
第二十三部分
Excepted Nonfinancial Entity in Liquidation or Bankruptcy
免受扣繳的清算中或破產的非金融實體

36 ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體:

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on the following date: _____.
於下列日期申請清算計畫、重整計畫，或破產：_____。
- Has not been engaged during the past 5 years in business as a financial institution or acted as a passive NFFE;
過去五年未從事金融機構業務或為一「消極的非金融外國實體」
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and** 進行清算、重組或破產，且欲繼續或重啟非金融實體業務；**且**
- Has provided, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.
- 已提供或將提供文件證據，例如聲請破產保護或其他可支持該實體維持破產或清算狀態超過 3 年的公開文件。

Part XXIV
第二十四部分
Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
股票在證券市場正常交易的非金融外國實體或其分支機構

Check box 37a or 37b, whichever applies. 勾選下列適用條件 37a 或 37b。

37a ☐ I certify that: 本人聲明：

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and** 第一部份列示之實體係一非金融機構之外國公司；**且**
- The stock of such corporation is regularly traded on one or more established securities markets, including _____.
該公司之股票係於一個或多個證券市場正常交易，包含_____。

b ☐ I certify that: 本人聲明：

- The entity identified in Part I is a foreign corporation that is not a financial institution; 第一部份列示之外國實體非金融機構；
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market; 第一部份列示的實體與一股票在證券市場正常交易之實體都係相同的企業集團成員；
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and** 股票在證券市場正常交易的關係企業名稱_____；**且**
- The name of the securities market on which the stock is regularly traded is ► _____
股票正常交易之證券市場名稱 ► _____。

Part XXV
第二十五部分
Excepted Territory NFFE
免稅扣繳的美國屬地非金融外國實體

38 ☐ I certify that: 本人聲明：

- The entity identified in Part I is an entity that is organized in a possession of the United States;
第一部分列示的實體係根據美國屬地法令成立；
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated;
and
所有第一部份列示實體之持有人皆為該非金融外國實體成立地之善意居民，**且**
- The entity identified in Part I: 第一部分列示之機構：
 - (i) Does not accept deposits in the ordinary course of a banking or similar business 未於銀行或類似業務範圍內收受存款；
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others, **and** 不以為他人帳戶持有金融資產為其主要業務，**且**
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account. 不為發行或對金融帳戶負有付款義務之保險公司(或保險公司之控股公司)。

Part XXVI
第二十六部分
Active NFFE
積極的非金融外國實體

39 ☐ I certify that: 本人聲明：

- The entity identified in Part I is a foreign entity that is not a financial institution; 第一部份列示之外國實體並非金融機構；
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and** 在該實體前一日曆年度總收入中，被動收入係少於 50%；**且**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly). See the instructions for the definition of passive income. 在該實體所持有之資產中，可產生或因持有而產生被動收入之資產係少於 50% (以每季測量的消極資產百分比做加權平均值)。詳見被動收入的定義說明。

Part XXVII
第二十七部分
Passive NFFE
消極的非金融外國實體

40 ☐ I certify that the entity identified in Part I: 本人聲明第一部份列示之實體

- Is a foreign entity that is not a financial institution (this category includes an entity organized in a possession of the United States that engages (or holds itself out as being engaged) primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract); **and** 為一非金融機構的外國實體(此類別包括於美國屬地所成立之實體，該類實體主要業務(或其本身)為投資、再投資、或交易證券、合夥制公司利益、商品、名目本金契約、保險契約或年金契約、或任何與證券、合夥制公司利益、商品、名目本金契約、保險契約或年金契約相關之利益(包括期貨、遠期契約或選擇權)；**且**
- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required. 係以此表格遞交扣繳證明及/或其他文件，且已提供或將提供要求之扣繳聲明。

Part XXVIII
第二十八部分
Sponsored Direct Reporting NFFE
受贊助的直接申報的非金融外國實體

41 Name of sponsoring entity: ► _____ 贊助實體名稱: ► _____

42 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 41.

本人聲明第一部份列示之實體為一受於第 41 點辨識出的實體贊助的直接申報的非外國金融機構。

Part XXIX
第二十九部分**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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form.

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。此外，本人授權將此表格提供給可控制、接收或保管本表格相關收入的扣繳義務人，或可發放或支付本表格相關收入的扣繳義務人。

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

倘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)

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