

**FATCA及CRS自我證明表聲明書**

個人客戶/獨資戶 專用

**FATCA& CRS Self-Certification Statement (for Individual clients/sole proprietors only)****填表說明 Notes：**

1. 若您「具有非中華民國之稅籍者」，請以「英文」填寫此份聲明書  
Please fill in this self-certification in English if you have any tax residency outside Taiwan
2. 若為聯名帳戶或多人聯名帳戶，請各帳戶持有人分別填寫一份聲明書  
For joint account holders, each individual is required to complete a copy of the form
3. 依據「外國帳戶稅收遵從法案(FATCA)」(以下稱 FATCA)文件到期者，須重新徵提  
FATCA documents expired and request for an update.

**徵取自我證明之法律依據 Introduction**

1. 第一金投信(以下稱本公司/貴公司)應依「金融機構執行共同申報及盡職審查作業辦法」(CRS)之規定，進行稅務用途金融帳戶資訊交換盡職審查，於審查後向稅捐稽徵機關申報應申報國居住者之稅務用途金融帳戶資訊。  
Under the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, First Securities Investment Trust. (hereinafter referred to as the “Company”) is required to perform due diligence to exchange financial account information for tax purposes and report certain information of the reportable accounts to tax authorities of the Republic of China (Taiwan) (“ROC”).
2. 本公司應取得及留存帳戶持有人之自我證明文件，以辨識帳戶持有人為稅務居住者之國家/地區，並就取得與該帳戶相關之其他資訊，審查自我證明文件之合理性。  
The Company is required to obtain and keep record of a self-certification form from the Account Holder to determine the country(ies)/jurisdiction(s) in which the Account Holder is a tax resident and perform reasonableness test on the form.
3. 本表相關用詞(如帳戶持有人、稅務識別碼等)，請詳參該辦法相關規定。  
The definition of the capitalized terms used in this form, such as Account Holder, TIN, etc. can be found in the relevant regulations.
4. 如對判定稅務居民身分有任何疑問，請瀏覽 OECD 網站 [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)  
If you have any questions about the determination of your tax residency, please refer to the OECD Website: [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)
5. 請注意本文件非稅務和法務建議，本公司亦無法提供稅務或法務之意見。如果您對本文件有任何稅務或法務上之問題，請諮詢稅務、法律和/或其他相關專業人士。  
Please note that this form is not for tax and legal advice, and the Company is not allowed to give any tax or legal advice. If you have any questions regarding the tax and legal issues in this document, please consult with tax, legal, or other areas of professionals.

|                                 |    |
|---------------------------------|----|
| 持有人姓名 Name of Account Holder    | 必填 |
| 身分證編號/統一編號 ID/Uniform ID Number | 必填 |

請務必擇一勾選：

- ☐
- A. 帳戶持有人聲明，
- 僅為**
- 中華民國之稅務居民 (請以「中文」直接填寫第二~四部分)

The Account Holder **only and solely qualifies** as a Taiwan (R.O.C) tax resident. (Please fill out Part II to IV in order.)

- ☐
- B. 帳戶持有人聲明，
- 僅為**
- 美國公民或稅務居民。(請以「英文」依序填寫第一~四部分)

The Account Holder **only and solely qualifies** as an U.S. citizen or U.S. resident for tax purpose. (Please fill in Part I to IV in order)

- ☐
- C. 帳戶持有人聲明，非屬上述A、B或同時具有2個國家以上之納稅義務人身分(請以「英文」依序填寫第一~四部分) The account holder declares that he/she is not a taxpayer in category A, B or both of the above countries. (Please fill in Part I to IV in order)

**第一部分：帳戶持有人基本資料 Part I : Identification of Individual Account Holder**

|   |   |
|---|---|
| 1 | 出生國家/地區 Country/Jurisdiction : _____<br>出生城市 Town or City of birth : _____  |
| 2 | 出生日期(西元年/月/日) Date of Birth(YYYY/MM/DD) : _____   |
| 3 | 現在居住地址 (不得為郵政信箱或公司地址) : _____<br>Current Residence Address (P.O. box or company address is NOT allowed)<br>郵遞區號 Postal Code/ZIP Code : _____<br>現在居住國家或地區 Country/Jurisdiction of Current Residence : _____ |
| 4 | 為美國獨資商號或非企業實體時，須提供以下資訊 When being the U.S. sole proprietor or disregarded entity, the business name/ disregarded entity name is required :<br>營運名稱/非企業實體名稱 Business Name/Disregarded Entity Name : _____    |

**第二部分:稅籍 Part II : Tax Residence**

帳戶持有人具有稅籍的居住國家或地區及稅務識別碼資料(帳戶持有人為獨資商號或非企業實體時，請提供**所有者的稅務識別碼**)

Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent number ("TIN") (When the account holder is the sole proprietor or disregarded entity, please fill out the owner's TIN)

| 具有稅籍的居住國家或地區<br>Country/Jurisdiction of tax residence | 稅務識別碼 TIN<br>(註1)<br>(Note1) | 如未提供稅務識別碼，填寫理由A、B、或C，若選取理由B，請說明理由(註2)<br>If no TIN available, enter reason A, B, or C<br>Explain why the Account Holder is unable to obtain a TIN if you have selected reason B(Note2) |
|---|------------------------------|--|
| <input type="checkbox"/> 中華民國                         |                              | <input type="checkbox"/> A <input type="checkbox"/> B 原因：_____ <input type="checkbox"/> C  |
|   |                              | <input type="checkbox"/> A <input type="checkbox"/> B 原因：_____ <input type="checkbox"/> C  |
|   |                              | <input type="checkbox"/> A <input type="checkbox"/> B 原因：_____ <input type="checkbox"/> C  |
|   |                              | <input type="checkbox"/> A <input type="checkbox"/> B 原因：_____ <input type="checkbox"/> C  |

(註1)※如帳戶持有人為中華民國稅務居住者，填列稅務識別碼如下：

1. 具身分證字號者為身分證字號(10碼，由內政部戶政司編配)。
2. 具統一證號者為統一證號(10碼，由內政部移民署編配)。
3. 個人無身分證字號或統一證號者，以現行稅籍編號(大陸地區人民為9+西元出生年後2碼及出生月日4碼;其餘情形為西元出生年月日8碼+護照顯示英文姓名前2字母2碼)方式編配。

(Note1)If the Account Holder is a tax resident of the R.O.C., his or her Tax Identification Number (TIN) is as follows :

1. National ID Card Number(a 10-digit code issued by the Department of Household Registration, Ministry of the Interior)
2. Uniform ID number(a-10-digit code issued by the National Immigration Agency, Ministry of the Interior)
3. The current Taxpayer Code Number for those who have neither National ID Card Number nor Uniform ID Number is assigned as follows: Mainland China citizens are coded as 9+yy+mm+dd(for example born on May 30,1995,the code would be 9950530);for other foreigners, yyy+mm+dd + the first two letters of his or her English name in the order printed on his or her passport.(for example ,the code for Kobe Bryant born on May 30,1995,would be 19950530KO)

(註2)※如未提供稅務識別碼，於上表欄位填寫適用的理由A、B 或C:

- 理由A:帳戶持有人的居住國家或地區並未向其居民發出稅務識別碼。  
 理由B:帳戶持有人無法取得稅務識別碼。如選取此理由，須解釋帳戶持有人無法取得稅務識別碼原因。  
 理由C:帳戶持有人毋須提供稅務識別碼。居住國家或地區的主管機關不需帳戶持有人揭露稅務識別碼。

(Note2)If a TIN is unavailable, fill in with the most appropriate reason among A, B and C above :

- Reason A:The country/jurisdiction where the Account Holder is a tax resident does not issue TINs to its residents.  
 Reason B:The Account Holder is unable to obtain a TIN. Explain why the Account Holder is unable to obtain a TIN if you have selected this reason.  
 Reason C:TIN is not required. Only select this reason if the domestic law of the relevant country /jurisdiction of tax residence does not require the collection of TIN.

**第三部分:外國帳戶稅收遵從法案(FATCA)書面聲明****Part III: Foreign Account Tax Compliance Act (FATCA) Statement**

為遵循美國所訂 FATCA 規定，本人向貴公司辦理各項業務，聲明如下：

In order to comply with the United States-enacted FATCA regulations, for the services I have applied with the Company, I declare as follows:

1. ☐ 否，本人不具美國納稅義務人身分 no, I am not a U.S. taxpayer
2. ☐ 是，本人具有美國納稅義務人身分 yes, I am a U.S. taxpayer

本人 ☐ 同意 ☐ 不同意 貴公司提供以下個人資料予美國稅務機關。

Informed by the Company of the below-mentioned requirements, I ☐ agree ☐ disagree to provide my personal information to the IRS.

(1) 特定目的外之利用目的：依美國 FATCA 規定申報個人資料予美國稅務機關。

Purpose of collection: To report to the IRS your personal information in accordance with the Foreign Account Tax Compliance Act (FATCA).

(2) 個人資料範圍：姓名、電話、地址、美國稅務識別碼、帳號、帳戶餘額/價值、利息收入、總收益、股利或其他所得等資料。

Scope of personal information: Name, telephone number, address, U.S. tax ID, account number, account balance/value, interest income, total income, dividends or other information.

(3) 個人資料利用對象：美國稅務機關。Target of the use of personal information: IRS

(4) 同意與否權益之影響：不同意時將被列為不合作帳戶，貴公司得於符合我國法律規定前提下向美國稅務機關申報本人之個人資料或依相關規定處理。

Impact if disagree: My account will be listed as recalcitrant account if I disagree. Subject to the relevant rules and regulations of Taiwan, the Company must also comply with IRS reporting requirements or relevant regulations to report my personal information.

本人已如實告知貴公司有關 FATCA 身分確認事項，如有不實，概由本人負法律責任。

The Undersigned represents that all information regarding FATCA identity disclosures have been provided truthfully. In the event of any fraudulent information, the undersigned will be held liable.

註：美國長期居民係指非美國公民，但停留美國境內天數符合下列條件：當年度在美國境內停留天數 $\geq 31$  天，或(當年在美國境內停留天數 \* 1 + 去年在美國境內停留天數 \* 1/3 + 前年在美國境內停留天數 \* 1/6) $\geq 183$  天。

※ Long term resident indicates personnel that are not U.S. citizens, but is physically present in the U.S.  $\geq 31$  days in the current tax year; or (days physically present in the current tax year \* 1 + days physically present in the last tax year \* 1/3 + days physically present in the tax year before last tax year \* 1/6)  $\geq 183$  days

**第四部份:聲明及簽署 Part IV:Declarations and Signature**

1. 本人證明，就與本文件所有相關的帳戶，本人是帳戶持有人。

I certify that I am the Account Holder of all the account(s) to which this form relates.

2. 就帳戶持有人基本資料部分，本人知悉，本表所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將提供中華民國稅捐稽徵機關，經由政府間協定進行稅務目的金融帳戶資訊交換，提供帳戶持有人為稅務居住者之國家/地區稅捐稽徵機關。

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be submitted to the tax authorities of the ROC and provided to tax authorities of country(ies)/jurisdiction(s) in which the Account Holder is identified as a tax resident through the exchange of financial account information for tax purposes pursuant to intergovernmental agreement.

3. 就外國帳戶稅收遵從法案(FATCA)書面聲明部分，本人知悉，未依規定配合或提供文件，將會被列入不合作帳戶，貴公司得於符合中華民國法律規定前提下，向美國稅務機關申報本人個人資料，或依相關規定處理。

In compliance with the U.S. "Foreign Account Tax Compliance Act (FATCA)", I understand that if I fail to comply, my account will be considered a recalcitrant account, while the Company will proceed with the legal requirements, subject to relevant laws and regulations of Taiwan, to declare my personal information to the IRS.

4. 本人聲明就本人所知所信，本文件內所填報的所有資料和聲明均屬真實和完備；如有不實，概由本人負法律責任。

I hereby declare that to the best of my knowledge and belief, all information and statements contained in this document are true and complete; should any inaccuracies arise, I shall bear full legal responsibility.

5. 若與貴公司既存資料不相符，本人會通知貴公司，並承諾，倘情況有所變更，以致影響本文件之資訊，或導致本文件所載的資料不正確，本人會於狀態變更之 30 日內通知貴公司並提交一份已適當更新的自我證明表。

I declare that all statements made in this certification are, to the best of my knowledge and belief, correct and complete. I undertake to advise the Company of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Company with a suitably updated self-certification form within 30 days of such change in circumstances.

此致 Sincerely,

第一金證券投資信託股份有限公司 First Securities Investment Trust Co., Ltd.

帳戶持有人姓名 Account Holder's Name : \_\_\_\_\_ 簽蓋原留印鑑 Signature or Original Seal

法定代理人/監護人/輔助人姓名 Account Holder Legal Representative's Name: \_\_\_\_\_

**【請注意:未成年或受輔助宣告人，請親簽或加蓋法定代理人或輔助人印鑑】**

(Note: Account Holder who is the minor or individual under guardianship must provide the personal signature or affix the seal of the legal representative.)

簽署日期(西元年月日)Date(YYYY/MM/DD): \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

以下由銷售業務人員填寫

收件經辦/業務人員：\_\_\_\_\_ 印鑑核對(第一金投信人員)：\_\_\_\_\_ 收件日：\_\_\_\_\_