

Form **W-8BEN 表格**

(Rev. December 2000) 2000年12月修訂

Department of the Treasury 財政部

Internal Revenue Service 國內稅收署

Certificate of Foreign Status of Beneficial Owner for

United States Tax Withholding

受益擁有人的美國所得稅扣留外國證書

Section references are to the Internal Revenue Code. 國內稅收章程章節指示

See separate instructions. 請見個別的指示

Give this form to the withholding agent or payer. 請把此表格給代理人或付款人

Do not send to the IRS 請不要發送給國內稅收署

OMB No. 1545-1621

Do not use this form for:

請勿使用此表格

A U.S. citizen or other U.S. person, including a resident alien individual 美國公民或其他美國人，包括外國個別居民

A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States 一個人提出要求免除美國收入扣留關於在美國的業務與貿易實際的進行

A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)

外國的夥伴關係，一個外國完全信託，或一個外國授與者信託 (請見指示如有例外)

A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) 外國政府，國際組織，外國中央銀行的問題，外國免稅組織，外國的私人基金會，或美國政府所擁有獲得有效的相關收入或要求章節的應用115 (2)，501 (c) 項，892，895，或1443 (b) (請見指示)

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

注：這些全體應該使用W - 8BEN表格如果他們提出要求條約的好處或提供其表格僅要求他們是外國人免除備份扣留。

A person acting as an intermediary 一個人作為中間人

Note: See instructions for additional exceptions 注：請見指示如有其他例外

Part I Identification of Beneficial Owner (See instructions.) 受益擁有人的身份 (請見指示。)

1 Name of individual or organization that is the beneficial owner 受益擁有人的個人或組織姓名

2 Country of incorporation or organization 註冊國或組織

3 Type of beneficial owner 永久居住地址: Individual個人 Corporation公司 Disregarded entity無視全體 Partnership合夥人 Simple trust完全信託
 Grantor trust 授與者信託 Complex trust 複合信託 Estate 房地產 Government政府 International organization國際組織
 Central Bank of issue中央銀行問題 Tax-exempt organization免稅組織 Private foundation私人基金會

4. Permanent residence address (street, apt. or suite no., or rural route). 永久居住地址 (街道，公寓或套房號碼，或農村路線)
Do not use a P.O. box or in-care-of address. 不要使用郵政信箱或轉交地址。

City or town, state or province. Include postal code where appropriate. 城市或鄉鎮，州或省包括郵政編碼。

Country (do not abbreviate) 國家 (不縮寫)

5. Mailing address (if different from above) 郵寄地址 (如與上面不同)

City or town, state or province. Include postal code where appropriate. 城市或鄉鎮，州或省包括郵政編碼。

Country (do not abbreviate) 國家 (不縮寫)

6. U.S. taxpayer identification number, if required (see instructions) 美國納稅人識別號碼，如果需要的話 (請見指示)
 SSN or ITIN EIN

7. Foreign tax identifying number, if any (optional) 外國稅收識別號碼，如果有的話 (選擇性)

8. Reference number(s) (see instructions) 參考號碼 (請見指示)

Part II Claim of Tax Treaty Benefits (if applicable) 稅務條約索賠的優點 (如有適用)

I certify that (check all that apply) 我保證 (記號所有適用) : :

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
此受益所有人是_____居民於美國與該國之間的所得稅條約含義之內。

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions). 如果需要，美國納稅人識別號碼是指出於第6項 (請見指示)。

Instead, use Form:

請使用下列代替

W-9

W-8ECI or W-8IMY

W-8ECI or W-8EXP

W-8IMY

c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

受益擁有人並非個人，產生了該收入的項目（或多項目）該條約的好處索賠，如果有適用，符合條約規定的要求處理限制好處（請見指示）。

d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

受益擁有人並非個人，條約利益索賠由外國公司收到的股息或從美國貿易利息或外國公司的業務，並符合居民身份的資格（請見指示）。

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

受益所有人與債務者是親戚是支付收入在第267 (b) 節含義範圍內的或707 (b) 項，並且將8833表格存檔如果數額受扣留期間收到超過一個日曆年，總計上，\$ 500000。

10. Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a 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:

*特別費率和條件（如有適用-請見指示）：受益所有人要求條約規定在9A條上文查明要求_____ %率扣留於（特定收入類型）

請解釋其受益擁有人符合條約規定的原因

Notional Principal Contracts 理論的主要合同

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

我所提供或將提供一份報告，指出這些理論的主要合同由收入而來是不能有效地在美國進行貿易或業務。我同意更新此報告是需要。

Certification 認證

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:

根據偽證處罰，我宣布我已盡我最大的知識審查此申請表的資料且相信它是正確和完整的。我進一步根據偽證罪的處罰規定證明

• I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,

我是受益擁有人（或受益擁有人的授權簽署）此申請表涉及所有的收入，

• The beneficial owner is not a U.S. person,此受益所有人不是美國人，

• The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, and

此申請表涉及的收入不能有效在美國進行貿易或業務或者是有效地但不屬於稅收根據所得稅條約，

• For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

對於券商交易或貨物交流，受益擁有人是一個免除外國人所定義的指示。

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.

此外，我授權此申請表提供的任何扣留代理人擁有控制權，收據，或我是受益擁有人有收入的監護，或任何扣留代理人可以支付或我是受益擁有人作出付款收入。

Sign Here _ Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Capacity in which acting

在此簽名受益擁有人的簽名（或受益擁有人授權個人簽署）

日期(月/日/年)

其代理能力

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form W-8BEN (Rev. 12-2000)

文書削減法的通知，請參閱個別的指示