

Form **W-8BEN**  
W-8BEN 表格  
(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 Status of Beneficial Owner for United States Tax  
Withholding and Reporting (Individuals)  
非美國身份受益人免扣繳美國所得稅證明文件 (自然人)  
► For use by individuals. Entities must use Form W-8BEN-E. 自然人適用。非自然人應使用 W-8BEN-E 表格。  
► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information. 請上[www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN)參閱說明及最新資訊。  
► Give this form to the withholding agent or payer. Do not send to the IRS.請將本表提供給扣繳代理人或付款人。請勿送交美國國稅局。

OMB No. 1545-1621

以下人士請勿使用本表格 Do NOT use this form if

● 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 You are a person acting as an intermediary.....**.W8-IMY**

註:若您為遵循 FATCA 管轄區的稅務居民(即簽訂 Model 1 跨政府協議之互惠區)，特定之稅務帳戶資訊可能會提供予您的居住管轄區之主管機關。  
Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

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。(請參閱說明)  
U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6a 外國納稅人識別碼(請參閱說明)  
Foreign tax identifying number (see instructions)

6b 確認外國納稅人識別碼非法定要求提供。.....☐  
Check if FTIN not legally required .....☐

7 相關指引號碼(請參閱說明)Reference number(s) (see instructions)

8 生日(月-日-年) (請參閱說明)Date of birth (MM-DD-YYYY) (see instructions)

Part II

稅務協定優惠之主張 ( 僅供第 3 章用途 ) ( 請參閱說明 ) Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 本人聲明最終受益人在美國與所屬國的租稅協定規定下，符合\_\_\_\_\_ (國家名)的居民定義。  
I certify that the beneficial owner is a resident of\_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

10 特殊稅率與條件 ( 若適用 - 請參閱說明 ) : 最終受益人聲請適用上述第9欄所提及之協定第\_\_\_\_\_項規定，聲請適用\_\_\_\_\_ %的扣繳稅率於(請寫明所得種類)\_\_\_\_\_。  
請說明最終受益人適用該扣繳稅率之條件: \_\_\_\_\_  
Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph\_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income):\_\_\_\_\_  
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:\_\_\_\_\_

Part III

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:

● 本人為本表格涉及所有所得的最終受益人 ( 或獲授權代表最終受益人簽署的人士 )，或為第四章用途聲明自我身分；  
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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;

● 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;

● 與本表格相關之事項: This form relates to:  
(a) 與在美國境內之貿易和商業無實際關聯之收入  
income 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之收入，或  
income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;  
(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 taxable income; or,  
(d) 與1446(f)相關之預扣合夥權益轉讓相關之金額  
the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f).

● 姓名列於此表格第1欄之個人，係為表格第9欄列出之美國與該國 ( 如有 ) 簽署的租稅協定涵蓋內的協定國稅務居民；及 The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and

● 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.

☐ 本人聲明有權替此表格第1欄填寫之受益人簽署此表格 I certify that I have the capacity to sign for the person identified on line 1 of this form.

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