

# W-8BEN-美國預扣稅及申報受益所有人之外國人身份證明（個人）

## 填寫指引

W-8BEN 是美國政府單位發行的表格，必須以英文正楷填寫，不得塗改。

客戶必需詳細閱讀 W-8BEN 美國預扣稅及申報受益所有人之外國人身份證明（個人）內相關指引，確保使用正確的 W-8BEN 表格。

### 請注意：

1. 此表僅限個人使用，如為公司或其他法人申請，請使用W-8BEN-E或W-8IMY。
2. 美國公民和綠卡持有者請勿使用W-8BEN，請使用W-9。
3. 居住在美國境內之外籍人士，其身份符合美國國稅局所定義之所得稅申報義務人者，請勿使用W-8BEN，請使用W-9。
4. 當年度在美國境內實際居住超過183天之外籍人士，請勿使用W-8BEN。F、J、M、Q 簽證持有者除外，請在表格上註明您的簽證類別。
5. W-8BEN表格每3年需更新一次。W-8BEN表格過期日為第3年的12月31日。
6. 國元証券經紀(香港)有限公司、國元期貨(香港)有限公司，以下統一簡稱“國元”，有權在任何時候要求我司的客戶提供W-8BEN表格簽署原件。
7. 若您的身份由他國國籍變更為美國公民或永久居民，請於30天內填寫W-9通知“國元”。
8. 若您的固定居住地址遷移至不同國家，請於30天內填寫新的W-8BEN表格交予“國元”。
9. 有關W-8BEN表格指引請參看以下網址：<https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

### PART 1 第一部分（受益所有人身份）

1. 請填寫您的姓名（必須與客戶身份證明文件/護照證明文件一致）。例如，陳大文，請填寫英文 CHEN TAI MAN。
2. 請填寫您的國籍。例如，中國，請填寫英文 CHINA；請注意，香港，請填寫英文 HONG KONG。
3. 請填寫您的永久居住地址。第一行請填寫街道名稱、公寓/大廈名、幾樓幾室；第二行請填寫城市或城鎮、州或省以及郵政編碼，國家名稱請勿簡寫。例如，中國，請填寫英文 CHINA；請注意，香港，請填寫英文 HONG KONG。（永久居住地址需與“國元”客戶居住地址一致，另外請勿提供郵政信箱或代收地址。）

- 請填寫您的郵寄地址，第一行請填寫街道名稱、公寓/大廈名、幾樓幾室；第二行請填寫城市或城鎮、州或省以及郵政編碼，國家名稱請勿簡寫。例如，中國，請填寫英文 CHINA；請注意，香港，請填寫英文 HONG KONG。（若與上方永久地址不同才需填寫）
- 如果您是美國納稅人，請填寫您的美國納稅人識別號碼（TIN）。
- 請填寫您在美國以外的稅務識別號碼（如果沒有外國稅務識別號碼，則無需填寫）。
- 參考編號，請勿填寫戶口號碼，否則表格將僅限於所列戶口使用，您可能須為其他戶口另外填寫表格。
- 請填寫您的出生日期（必須按月月-日日-年年年年格式填寫）。

## PART 2 第二部分（申請稅務協定利益）

- 當客戶是協定國居民（與美國簽訂了所得稅協定的國家的居民），並有權且希望申請稅務協定利益，即客戶收到源自美國的固定或可確定年度或定期(FDAP)收入（例如股息）時，才需填寫此部分。如客戶對是否有資格申請稅務協定利益存有疑問，我司建議您尋求獨立稅務意見。
- 與第 9 欄說明相同。

## PART 3 第三部分（證明）

- 請在表格上手工簽名，簽名式樣必須與“國元”開戶簽名式樣一致。簽名的下方橫線上以英文正楷工整書寫姓名。
- 簽署日期。（必須按月月-日日-年年年年格式填寫）

注意，本指南僅供參考，國元証券經紀(香港)有限公司、國元期貨(香港)有限公司不能提供任何稅務建議。如需有關建議，請諮詢獨立稅務顧問。客戶填寫W-8BEN時請以美國國稅局IRS所公佈的英文資料為準，詳細資料請至www.irs.gov索取。

填寫樣板 (僅供參考)

Form **W-8BEN**

(Rev. July 2017)

Department of the Treasury  
Internal Revenue Service

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

- ▶ For use by individuals. Entities must use Form W-8BEN-E.
- ▶ Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.
- ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do NOT use this form if:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- 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
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner <b>CHEN TAI MAN</b>		<b>2</b> Country of citizenship <b>CHINA</b>
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> <b>Room 1001 10/F, XXXBuilding, Futian District</b> City or town, state or province. Include postal code where appropriate. <b>Shenzhen City, Guangdong Province 518000</b>		
<b>4</b> Mailing address (if different from above)  (若與上方永久地址不同才需填寫) City or town, state or province. Include postal code where appropriate.		Country <b>CHINA</b>
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 美國納稅人識別號碼 (詳見說明)	<b>6</b> Foreign tax identifying number (see instructions) 美國以外的稅務識別號碼 (詳見說明)	
<b>7</b> Reference number(s) (see instructions) 留空	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions) <b>06-13-1980</b> 月月-日日-年年年年格式填寫	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the beneficial owner is a resident of **CHINA** (詳見說明) within the meaning of the income tax treaty between the United States and that country.

**10 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 Certification**

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:

- 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 to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- 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
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

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.**

Sign Here

Signature

必須手工簽名

月月-日日-年年年年格式填寫

06-03-2019

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

Date (MM-DD-YYYY)

**CHEN TAI MAN**

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 7-2017)