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| <p>Form W-8BEN-E (Rev. April 2016) Department of the Treasury Internal Revenue Service W-8BEN-E 表 (2016 年 4 月修訂) 美國財政部國稅局</p> | <p>Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)</p> <p>► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene. ► Give this form to the withholding agent or payer. Do not send to the IRS. 最終受益人(法人)身分之美國稅款扣繳及申報聲明書 ► 法人適用。個人應使用 W-8BEN 表。► 表中所述條文為美國國稅局法令 ► 有關 W-8BEN-E 表及其獨立說明，請參閱 www.irs.gov/formw8bene 說明。 ► 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。</p> | <p>OMB No. 1545-1621</p> |
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| Do NOT use this form for: 本表不適用下列納稅人： | Instead use Form: 請使用下列申報表 |
| • U.S. entity or U.S. citizen or resident 美國法人、美國公民或居住者 | W-9 |
| • A foreign individual 任何外國個人 | W-8BEN(個人)或 8233 表 |
| • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) 主張收入與於美國境內進行買賣或業務實質關聯之外國個人或法人 (除非申請適用租稅協定) | W-8ECI |
| • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) 外國合夥組織、外國單純信託或外國贈與人信託 (除非申請適用租稅協定) (例外情況請參填寫說明) | W-8IMY |
| • 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 that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) 收取實質關聯美國收入或主張適用第 115(2)、501(C)、892、895 或 1443(b) 條規定之外國政府、國際組織、外國中央發行銀行、外國免稅組織、外國私人基金或美國屬地之政府 (除非申請適用租稅協定) (其他例外情況請參填寫說明) | W-8ECI 或 W-8EXP |
| • Any person acting as an intermediary 擔任中間機構之任何人士 | W-8IMY |

Part I Identification of Beneficial Owner 最終受益人身分
第一部分

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| 1 Name of organization that is the beneficial owner 最終受益人之組織名稱 | 2 Country of incorporation or organization 設立或組織所在國 |
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| 3 Name of disregarded entity receiving the payment (if applicable, see instructions) 收取款項之無形企業實體名稱 (若有，請參填寫說明) | |
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| <p>4 Chapter 3 Status (entity type) (Must check one box only): 第 3 章身分 (法人種類) (必須勾選一項)：</p> <p><input type="checkbox"/> Corporation 公司 <input type="checkbox"/> Disregarded entity 無形企業實體 <input type="checkbox"/> Partnership 合夥組織 <input type="checkbox"/> Simple trust 單純信託 <input type="checkbox"/> Grantor trust 贈與人信託 <input type="checkbox"/> Complex trust 複雜信託 <input type="checkbox"/> Estate 遺產 <input type="checkbox"/> Government 政府 <input type="checkbox"/> Central Bank of Issue 中央銀行 <input type="checkbox"/> Tax-exempt organization 免稅組織 <input type="checkbox"/> Private foundation 私人基金 <input type="checkbox"/> International organization 國際組織</p> <p>If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. 若您勾選上述「無形企業實體」、「合夥組織」、「單純信託」或「贈與人信託」，則該法人是否提出適用租稅協定之申請？倘勾選「是」，請填寫第三部分。 <input type="checkbox"/> Yes 是 <input type="checkbox"/> No 否</p> | |
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| 5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status). 第 4 章身分 (FATCA 身分) (詳細內容請參填寫說明，並請就該法人適用規定之身分，填寫下列證明)： | |
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| 類別 | FATCA 身分別 | 說明 | 聲明事項 | |
|----|--|---|--|-----------|
| 三 | <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). | <input type="checkbox"/> 0800 未簽署協議的外國金融機構 <input type="checkbox"/> 0801 視同 NPFFI 的受限制分行 <input type="checkbox"/> 0802 視同 NPFFI 的受限制 FFI | 無須填寫聲明事項，請於填寫第一部份，及視是否適用租稅協議之優惠稅率填寫第三部份後，逕至最後一頁簽署。 | |
| | <input type="checkbox"/> Participating FFI. | <input type="checkbox"/> 0300 有簽署協議的外國金融機構 | | |
| | <input type="checkbox"/> Reporting Model 1 FFI. | <input type="checkbox"/> 0407 有簽署協議的外國金融機構- Model 1 協議國之需申報金融機構 | | |
| | <input type="checkbox"/> Reporting Model 2 FFI. | <input type="checkbox"/> 0301 有簽署協議的外國金融機構- Model 2 協議國之需申報金融機構 | | |
| | <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. | 註冊視同合規之外國金融機構 (排除屬 Model 1 協議國之需申報金融機構、受贊助的外國金融機構或第十二部份所列之依跨國協議無須申報之外國金融機構) 請參填寫說明： <input type="checkbox"/> 0401 本地外國金融機構 <input type="checkbox"/> 0402 參與外國金融機構集團的非申報成員 <input type="checkbox"/> 0403 合格的集合投資工具 <input type="checkbox"/> 0404 受限制基金 <input type="checkbox"/> 0405 合格之信用卡發行機構 <input type="checkbox"/> 0406 委託之投資實體/委託之受控外國公司 | | |
| | <input type="checkbox"/> Sponsored FFI. | <input type="checkbox"/> 0408 受贊助的外國金融機構 | | 第四部分(P.3) |
| | <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. | <input type="checkbox"/> 0501 公認視同合規的未註冊的本地銀行 | | 第五部分(P.4) |
| | <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. | <input type="checkbox"/> 0502 公認視同合規的僅具低價值帳戶之外國金融機構 | | 第六部分(P.4) |

| 類別 | FATCA 身分別 | 說明 | 聲明事項 |
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| 三 | <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. | <input type="checkbox"/> 0503公認視同合規之委託之投資公司 | 第七部分(P.4) |
| | <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. | <input type="checkbox"/> 0506公認視同合規之有限期間債券投資公司 | 第八部分(P.4) |
| | <input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. | <input type="checkbox"/> 0504公認視同合規之投資顧問及投資管理機構 | 第九部分(P.4) |
| | <input type="checkbox"/> Owner-documented FFI. | <input type="checkbox"/> 0600持有所有人證明文件之外國金融機構 | 第十部分(P.4) |
| | <input type="checkbox"/> Restricted distributor. | <input type="checkbox"/> 1500受限制的經銷商 | 第十一部分(P.5) |
| | <input type="checkbox"/> Nonreporting IGA FFI. | <input type="checkbox"/> 0200協議簽署國中無需申報之外國金融機構 | 第十二部分(P.6) |
| 二 | <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. | 外國政府、美國政府佔領之政府或外國中央銀行： <input type="checkbox"/> 0101外國政府 <input type="checkbox"/> 0103外國中央銀行 | 第十三部分(P.6) |
| | <input type="checkbox"/> International organization. | <input type="checkbox"/> 0102國際組織 | 第十四部分(P.6) |
| | <input type="checkbox"/> Exempt retirement plans. | <input type="checkbox"/> 0104退休基金 | 第十五部分(P.7) |
| | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. . | <input type="checkbox"/> 0105豁免受益所有人百分百所持有之企業 | 第十六部分(P.7) |
| 三 | <input type="checkbox"/> Territory financial institution. | <input type="checkbox"/> 0701美國屬地金融機構-非視為美國帳戶 <input type="checkbox"/> 0702美國屬地金融機構-視為美國帳戶 | 第十七部分(P.7) |
| 一 | <input type="checkbox"/> Nonfinancial group entity | <input type="checkbox"/> 1001排除適用扣繳之非金融集團內的實體 | 第十八部分(P.8) |
| | <input type="checkbox"/> Excepted nonfinancial start-up company. | <input type="checkbox"/> 1002排除適用扣繳之創始公司 | 第十九部分(P.8) |
| | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. | <input type="checkbox"/> 1003排除適用扣繳之清算中或破產的非金融實體 | 第二十部分(P.8) |
| 五 | <input type="checkbox"/> 501(c) organization | <input type="checkbox"/> 1004Section 501(C)實體 | 第二十一部分(P.8) |
| 一 | <input type="checkbox"/> Nonprofit organization | <input type="checkbox"/> 1005非營利組織 | 第二十二部分(P.9) |
| | <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation | <input type="checkbox"/> 1006排除適用扣繳之公開上市的非金融外國機構 <input type="checkbox"/> 1007排除適用扣繳之公開上市的非金融外國機構之相關企業 | 第二十三部分(P.9) |
| | <input type="checkbox"/> Excepted territory NFFE | <input type="checkbox"/> 1008排除適用扣繳之美國屬地成立的非金融外國機構 | 第二十四部分(P.9) |
| | <input type="checkbox"/> Active NFFE | <input type="checkbox"/> 1009積極之非金融外國機構 | 第二十五部分(P.9) |
| 四 | <input type="checkbox"/> Passive NFFE | <input type="checkbox"/> 0900消極之非金融外國機構 - 具實質美國擁有人 <input type="checkbox"/> 0901消極之非金融外國機構 - 無實質美國擁有人 | 第二十六部分(P.10) |
| 三 | <input type="checkbox"/> Excepted inter-affiliate FFI | <input type="checkbox"/> 0505僅從事集團內交易之豁免金融機構 | 第二十七部分(P.10) |
| 一 | <input type="checkbox"/> Direct reporting NFFE | <input type="checkbox"/> 1200逕行申報之非金融外國機構 | |
| | <input type="checkbox"/> Sponsored direct reporting NFFE | <input type="checkbox"/> 1201委託之逕行申報之非金融外國機構 | 第二十八部分(P.10) |
| | <input type="checkbox"/> Account that is not a financial account. | <input type="checkbox"/> 非金融帳戶之帳戶 | |
| 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 (街道、公寓或套房編號或郵件投遞路線)。請勿使用郵政信箱或代收地址。 | | |
| | City or town, state or province. Include postal code where appropriate. 城市或鄉鎮、州或省。若適當，亦請提供郵遞區號。 | | Country 國家 |
| 7 | Mailing address (if different from above) 通訊地址 (若與上述地址不同) | | |
| | City or town, state or province. Include postal code where appropriate. 城市或鄉鎮、州或省。若適當，亦請提供郵遞區號。 | | Country 國家 |
| 8 | U.S. taxpayer identification number (TIN), if required 必要時，請提供美國納稅人編號 (TIN) (請參填寫說明) | 9a <input type="checkbox"/> GIIN 全球中間機構識別碼 | b <input type="checkbox"/> Foreign TIN 外國稅籍編號 |
| 10 | Reference number(s) (see instructions)索引編號 (請參填寫說明) | | |

Note. Please complete remainder of the form including signing the form in Part XXX.

註：請填寫表格其餘部分，包括簽署第三十部分。

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

Form **W-8BEN-E**

有關文書作業簡化法公告，請參閱獨立說明書。

W-8BEN-E 表 (2016年4月修訂)

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| <p>Part II 第二部分</p> | <p>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. See instructions) 收取款項之無形企業實體或分支機構。 (僅適合取得全球中間機構識別碼之無形企業實體或位於外國金融機構設立登記國以外國家之外國金融機構填寫。請參填寫說明)</p> | | |
| <p>11</p> | <p>Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment 第 4 章身分 (FATCA 身分) 收取款項之無形企業實體或分支機構 <input type="checkbox"/> Limited Branch. (see instructions) 受限制的分行 (請參填寫說明) <input type="checkbox"/> Reporting Model 1 FFI. 跨政府協議模式 1 (Model 1) 之應申報外國金融機構 <input type="checkbox"/> U.S. Branch. 美國分行 <input type="checkbox"/> Participating FFI. 有簽署協議的外國金融機構 <input type="checkbox"/> Reporting Model 2 FFI. 跨政府協議模式 2 (Model 2) 之應申報外國金融機構</p> | | |
| <p>12</p> | <p>Address of disregarded entity or 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). 無形企業實體或分支機構之地址 (街道、公寓或套房編號或郵件投遞路線)。 請勿使用郵政信箱或代收地址。 City or town, state or province. Include postal code where appropriate. 城市或鄉鎮、州或省。若適當，亦請提供郵遞區號。 Country 國家</p> | | |
| <p>13</p> | <p>GIIN (if any) 全球中間機構識別碼 (若有)</p> | | |
| <p>Part III 第三部分</p> | <p>Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only) 申請適用租稅協定利益 (若適用) (僅適用第 3 章)</p> | | |
| <p>14</p> | <p>I certify that (check all that apply): 本人證明 (勾選適用之項目) :</p> <p>a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. 最終受益人為美國與 _____ 國租稅協定所規範之稅務居民。</p> <p>b <input type="checkbox"/> The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions): 最終受益人申請適用租稅協定利益之一項或多項所得稅項目，如適用規範利益上限之條款規定，下列為受利益上限條款之類型，類型可能適用相關之租稅協定 (請只勾選其中一個；並請參填寫說明)。</p> <table border="1" data-bbox="167 913 1517 1238"> <tr> <td data-bbox="167 913 794 1238"> <input type="checkbox"/> Government 政府 <input type="checkbox"/> Tax exempt pension trust or pension fund 免稅退休金信託或退休基金 <input type="checkbox"/> Other tax exempt organization 其他免稅組織 <input type="checkbox"/> Publicly traded corporation 股票在證券市場正常交易的公司 <input type="checkbox"/> Subsidiary of a publicly traded corporation 股票在證券市場正常交易的子公司 </td> <td data-bbox="794 913 1517 1238"> <input type="checkbox"/> Company that meets the ownership and base erosion test 公司符合所有權及稅基侵蝕之測試 <input type="checkbox"/> Company that meets the derivative benefits test 公司符合衍生效益之測試 <input type="checkbox"/> Company with an item of income that meets active trade or business test 公司之所得項目之一符合實質買賣或業務之測試 <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received 自美國主管機關取得之有利的自由決策 <input type="checkbox"/> Other (specify Article and paragraph): _____ 其他 (特定章節及段落) _____ </td> </tr> </table> <p>c <input type="checkbox"/> The beneficial owner is claiming treaty benefits for U.S. source 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). 最終受益人係針對自外國公司所收取美國來源所得股利或外國公司之美國營業或業務利益申請適用租稅協定利益，並符合合格稅務居民身分規定 (請參填寫說明)。</p> | <input type="checkbox"/> Government 政府 <input type="checkbox"/> Tax exempt pension trust or pension fund 免稅退休金信託或退休基金 <input type="checkbox"/> Other tax exempt organization 其他免稅組織 <input type="checkbox"/> Publicly traded corporation 股票在證券市場正常交易的公司 <input type="checkbox"/> Subsidiary of a publicly traded corporation 股票在證券市場正常交易的子公司 | <input type="checkbox"/> Company that meets the ownership and base erosion test 公司符合所有權及稅基侵蝕之測試 <input type="checkbox"/> Company that meets the derivative benefits test 公司符合衍生效益之測試 <input type="checkbox"/> Company with an item of income that meets active trade or business test 公司之所得項目之一符合實質買賣或業務之測試 <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received 自美國主管機關取得之有利的自由決策 <input type="checkbox"/> Other (specify Article and paragraph): _____ 其他 (特定章節及段落) _____ |
| <input type="checkbox"/> Government 政府 <input type="checkbox"/> Tax exempt pension trust or pension fund 免稅退休金信託或退休基金 <input type="checkbox"/> Other tax exempt organization 其他免稅組織 <input type="checkbox"/> Publicly traded corporation 股票在證券市場正常交易的公司 <input type="checkbox"/> Subsidiary of a publicly traded corporation 股票在證券市場正常交易的子公司 | <input type="checkbox"/> Company that meets the ownership and base erosion test 公司符合所有權及稅基侵蝕之測試 <input type="checkbox"/> Company that meets the derivative benefits test 公司符合衍生效益之測試 <input type="checkbox"/> Company with an item of income that meets active trade or business test 公司之所得項目之一符合實質買賣或業務之測試 <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received 自美國主管機關取得之有利的自由決策 <input type="checkbox"/> Other (specify Article and paragraph): _____ 其他 (特定章節及段落) _____ | | |
| <p>15</p> | <p>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 14a above to claim a _____ % rate of withholding on (specify type of income): 特殊利率與條款 (若適用—請參填寫說明)： 最終受益人係申請適用上述第 14a 行所列租稅協定第 _____ 條規定，就後列所得 (請列明所得種類)： _____ 申請適用 _____ % 扣繳稅率。 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: 請說明最終受益人適用扣繳稅率之條件： _____</p> | | |
| <p>Part IV 第四部分</p> | <p>Sponsored FFI 受贊助的外國金融機構 (0408)</p> | | |
| <p>16</p> | <p>Name of sponsoring entity: 贊助法人名稱： _____ GIIN of sponsoring entity: 贊助法人之全球中間機構識別碼： _____</p> | | |
| <p>17</p> | <p>Check whichever box applies. 請勾選適用之項目。</p> <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • Is an investment entity; 屬投資法人； • Is not a QI, WP, or WT; and 非屬合格中間機構、外國扣繳合夥企業 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. 業已取得上列法人 (且非屬未簽署協議的外國金融機構) 同意，擔任該法人之贊助法人。 <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • Is a controlled foreign corporation as defined in section 957(a); 為第 957(a) 條所定義之受控外國公司； • Is not a QI, WP, or WT; 非屬合格中間機構、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 為上述同意擔任本表所列法人贊助法人之美國金融機構所直接或間接百分之百持有； 以及 • 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. 與贊助法人 (如上所列) 共同持有相同之電子帳戶系統，使贊助法人可辨識該法人之所有帳戶持有人與受款人，以及存取由該法人所持有所有帳戶與客戶資訊，包括但不限於，客戶辨識資訊、客戶文件、帳戶餘額，以及支付予帳戶持有人或受款人之所有款項。 | | |

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| <p>Part V 第五部分</p> | <p>Certified Deemed-Compliant Nonregistering Local Bank 公認視同合規的未註冊的本地銀行 (0501)</p> |
| <p>18</p> | <p><input type="checkbox"/> I certify that the FFI identified in Part I: 本人證明，第一部分所列外國金融機構：</p> <ul style="list-style-type: none"> 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; 於其設立或組織所在國以銀行或信用合作社之型態經營並取得核准(或類似無營利性質之信用合作社)； 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 five percent interest in such credit union or cooperative credit organization; 主要從事向非關係的一般客戶放款及收取存款之業務。若是信用合作社性質，無人持有該信用合作社 5% 之利潤分配； Does not solicit account holders outside its country of organization; 未招攬位於其組織所在國以外之帳戶持有人； 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); 於其設立或組織所在國之外，並無固定營業場所(於此，固定營業場所不包括未向外界宣傳之地點，以及外國金融機構僅執行行政支援功能之地點)； 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 資產負債表上所載資產不超過 1.75 億美元，且若屬擴增附屬關係企業集團，則集團合併資產負債表之總資產不超過 5 億美元；且 Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution 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 V. 其擴增附屬關係企業集團中並無任何外國金融機構，除非係於相同國家設立或組織第一部分所列銀行，且符合本部分第五部分之規定。 |
| <p>Part VI 第六部分</p> | <p>Certified Deemed-Compliant FFI with Only Low-Value Accounts 公認視同合規的僅具低價值帳戶之外國金融機構 (0502)</p> |
| <p>19</p> | <p><input type="checkbox"/> I certify that the FFI identified in Part I: 本人證明，第一部分所列外國金融機構：</p> <ul style="list-style-type: none"> 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; 並非主要從事投資、再投資或交易證券、合夥利益、商品、名目本金合約、保險或年金合約或前述證券、合夥利益、商品、名目本金合約、保險或年金合約之任何利益(包括期貨或遠期合約或選擇權)； 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 外國金融機構或其擴增附屬關係企業集團之任何成員公司所持有之任何金融帳戶(若有)，其餘額或價值皆未超過 5 萬美元(依據相關帳戶累計規則規定計算)；且 Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year. 無論外國金融機構或其擴增附屬關係企業集團整體(若有)，於最近一期會計年度年底時之合併資產負債表所載資產，皆未超過 5 千萬美元。 |
| <p>Part VII 第七部分</p> | <p>Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle 公認視同合規之委託之投資公司 (0503)</p> |
| <p>20 21</p> | <p>Name of sponsoring entity: 委託之投資公司名稱：_____</p> <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4); 係因第 1.1471-5(e)(4) 條所規範投資法人而屬外國金融機構； Is not a QI, WP, or WT; 非屬合格中間機構、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 20; and 所有盡職調查、扣繳以及申報義務皆由第 20 項所列之委託公司完成(視為有簽署協議的外國金融機構)；且 Twenty 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 if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI). 本法人之所有債務與股權利益之人士不超過二十人。(不含美國金融機構、有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，及被受贊助的外國金融機構 100% 持有股權利益的法人) |
| <p>Part VIII 第八部分</p> | <p>Certified Deemed-Compliant Limited Life Debt Investment Entity 公認視同合規之有限期間債券投資公司 (0506)</p> |
| <p>22</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> Was in existence as of January 17, 2013; 於 2013 年 1 月 17 日前成立 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 根據信託契約或類似協議內容，於 2013 年 1 月 17 日後不得發放任何股權或債權；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 § 1.1471-5(f)(2)(iv)). 係因符合 1.1471-5(f)(2)(iv) 之規範而屬公認視同合規之有限期間債券投資法人 |
| <p>Part IX 第九部分</p> | <p>Certified Deemed-Compliant Investment Advisors and Investment Managers 公認視同合規之投資顧問及投資管理機構(0504)</p> |
| <p>23</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A); and 係因第 1.1471-5(e)(4) 條所規範投資法人而屬外國金融機構； Does not maintain financial accounts. 無持有任何金融帳戶 |

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| Part X 第十部分 | Owner-Documented FFI 持有所有人證明文件之外國金融機構 (0600) |
| Note 註 | This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below. 本身僅適用取得本表之美國金融機構或有簽署協議的外國金融機構或 Model 1 協議國之需申報金融機構已同意，將外國金融機構視為持有所有人證明文件之外國金融機構情況（合格規定請參填寫說明）。此外，外國金融機構須證明下列項目 |
| 24a | <input type="checkbox"/> (All owner-documented FFIs check here) I certify that the FFI identified in Part I: (所有所有人證明文件之外國金融機構皆須勾選此項) 本人證明，第一部分所列外國金融機構： <ul style="list-style-type: none"> • Does not act as an intermediary; 並未擔任中間機構； • Does not accept deposits in the ordinary course of a banking or similar business; 並未於日常銀行業務或類似業務活動中收受存款； • Does not hold, as a substantial portion of its business, financial assets for the account of others; 並未代他人持有金額相當於其業務主要部分之金融資產； • 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; 並非發行金融帳戶或有義務就該帳戶支付款項之保險公司（或保險公司之控股公司） • Is not owned by or in an expanded affiliated group with an entity 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; 並非於日常銀行業務或類似業務活動中收受存款之法人、代他人持有金額相當於其業務主要部分金融資產之法人，或發行金融帳戶或有義務就該帳戶支付款項之保險公司（或保險公司之控股公司）之聯屬公司； • Does not maintain a financial account for any nonparticipating FFI; and 並未代任何未簽署協議的外國金融機構保管金融帳戶；以及 • Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement. 除已於外國金融機構所有人申報表確認之特定美國人外，外國金融機構無特定美國人持有股權或債權利益（不包含債權利益為非金融帳戶或其餘額或價值不超過 5 萬美元） |
| Check box 24b or 24c, whichever applies. 視情況勾選 24b 或 24c 等適用項目。 | |
| 24b | <input type="checkbox"/> I certify that the FFI identified in Part I: 本人證明，第一部分所列外國金融機構： <ul style="list-style-type: none"> • Has provided, or will provide, an FFI owner reporting statement that contains: 業已提供、或將提供包括下列內容之外國金融機構所有人申報表： <ul style="list-style-type: none"> • 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); 直接或間接持有所有人證明文件之外國金融機構股權利益之每名個人與特定美國人之姓名、地址、稅籍編號（若有）、第 4 章身分以及前述人員所提供之文件種類（除指定美國人以外，所有其他法人皆不須提供）； • The name, address, TIN (if any), and chapter 4 status 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 直接或間接持有所有人證明文件之外國金融機構債權利益之每名個人與特定美國人之姓名、地址、稅籍編號（若有）以及第 4 章身分（包括任何間接債務利益，包括直接或間接持有受款人股權之任何法人之債務利益、或受款人債權人之任何直接或間接股權利益），且構成金額超過 5 萬美元之金融帳戶（不考慮有簽署外國金融機構協議、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、排除適用扣繳之非金融外國機構、免受扣繳的最終受益人、或非特定美國人之美國人士所擁有之所有債務利益）；及 • Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity. 扣繳義務人要求之任何其他資訊，以履行其就該法人所應履行之義務。 • Has provided, or will provide, valid documentation meeting the requirements of §1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement. 針對列示於外國金融機構所有人申報表中之每一個人，已提供或將提供符合第 1.1471-3(d)(6)(iii) 之規定之有效文件。 |
| 24c | <input type="checkbox"/> I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of 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 §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 of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers. 本人證明，第一部分所列外國金融機構業已提供、或將提供一份由位於美國境內之獨立會計師事務所或法律代表人，於付款日起算四年內簽署之會計師報告，載明該會計師事務所或代表人業已審核外國金融機構與其所有人，以及第 1.1471-3(d)(6)(iv)(A)(2) 條所列債務持有人之文件，且外國金融機構符合成為所有人證明文件之外國金融機構之所有規定，且擁有受款人直接或間接股權利益之任何所有人，皆未簽署協議的外國金融機構、特定美國人或任何重大實質權美國人持有之消極之非金融外國機構。 |
| Check box 24d if applicable (optional, see instructions). 於適用時，勾選 24d (非必要勾選，請參填寫說明) | |
| 24d | <input type="checkbox"/> I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries. 本人證明，第 1 行所列法人係屬信託，且未擁有任何或有受益所有人或本表未列之指定受益人種類。 |
| Part XI 第十一部分 | Restricted Distributor 受限制的經銷商 (1500) |
| 25a | <input type="checkbox"/> (All restricted distributors check here) I certify that the entity identified in Part I: (所有受限制的通路商皆須勾選此項) 本人證明，第一部分所列法人： <ul style="list-style-type: none"> • Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished; 就本表所列限制基金之債務或股權利益擔任通路商角色； • Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other; 對至少 30 名非關係人客戶提供投資服務，且所有客戶中屬關係人之客戶並未超過半數； |

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| | <ul style="list-style-type: none"> •Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);依據其組織所在國(為遵循「防制洗錢金融行動工作組織」)的反洗錢法律規定，須執行洗錢防制審查流程； •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;僅於其設立或組織所在國營運，於該國以外並無固定營業場所，且與附屬關係企業集團其他成員(若有)係位於相同設立或組織所在國。 •Does not solicit customers outside its country of incorporation or organization;並未招攬位於其設立或組織所在國以外之客戶。 •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;總管理資產未超過 1.75 億美元，且最近一個會計年度之損益表所載總營收未超過 7 百萬美元； •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 並非總管理資產未超過 5 億美元，或最近一個會計年度之合併損益表所載總營收超過 2 千萬美元之擴增附屬關係企業集團成員；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.並未對特定美國人士、擁有一名以上重要美國股東之消極之非金融外國機構，或未簽署協議的外國金融機構銷售受限制基金之任何債券或證券。 |
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Check box 25b or 25c, whichever applies.於適用時，勾選 25b 或 25c。

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:本人進一步證明，於 2011 年 12 月 31 日後就本表所載受限制基金之債務或股權利益所有銷售事宜，第一部分所列法人：

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| 25b | <input type="checkbox"/> 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.過去已受內容包括禁止對美國法人與美國居住者銷售債券或證券規定之經銷合約所規範，且目前係受內容包括禁止對任何特定美國人士、擁有一名或多名重大美國股東之消極之非金融外國機構、或未簽署協議的外國金融機構銷售債券或證券規定之經銷合約所規範。 |
| 25c | <input type="checkbox"/> 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 §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.目前係受內容包括禁止對任何特定美國人士、擁有一名或多名重大美國股東之消極之非金融外國機構、或簽署協議的銷外國金融機構銷售債券或證券規定之經銷合約所規範，且就其於經銷合約所列規範之適用時間前所進行之所有出售交易，其已依據適用既有帳戶之第 1.1471-1(c)規定審核，並已返還或退還或委由受限制基金移轉已出售予特定美國人士、擁有一名或多名重大美國股東之消極之非金融外國機構或非簽署協議的外國金融機構之證券至屬簽署協議的外國金融機構或跨政府協議模式 1 外國金融機構 證券之經銷商。 |

**Part XI
第十二部分 Nonreporting IGA FFI協議簽署國中無需申報之金融機構(包括於Model 2國家中之註冊視同遵循之外國金融機構) (0200)**

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| 26 | <input type="checkbox"/> I certify that the entity identified in Part I:本人證明，第一部分所列法人： <ul style="list-style-type: none"> •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 <input type="checkbox"/> Model 1 IGA or a <input type="checkbox"/> Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);符合美國與 _____ 間適用相關協議簽署國中無需申報之金融機構之規定。適用之 IGA 是 <input type="checkbox"/> 跨國協議 Model 1 或 <input type="checkbox"/> 跨國協議 Model 2 且依據相關跨政府協議或美國財政部規定視為 _____ (若有，請參閱填寫說明)。 •If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor whose GIIN is provided on line 9a (if any) _____; and your GIIN (if issued to you) _____ 若您已提供受託人資訊之信託或受贊助之公司，請提供受託人之姓名或於第 9a 項所填寫 GIIN 所屬之贊助者 _____; 並請提供您的 GIIN：_____ |
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**Part XIII
第十三部分 Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue
外國政府、美國領地之政府、或外國中央銀行 (0101)/(0103)**

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| 27 | <input type="checkbox"/> I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).本人證明，第一部分所列法人為款項之最終受益人，且並未從事保險公司、保管機構或存款機構所從事有關付款、帳戶或本表所列義務種類之商業金融活動(除依據第 1.1471-6(h)(2)所許可者外)。 |
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**Part XIV
第十四部分 International Organization 國際組織 (0102)**

Check box 28a or 28b, whichever applies.於適用時，勾選 28a 或 28b

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| 28a | <input type="checkbox"/> I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).本人證明，第一部分所列法人為第 7701(a)(18)所述國際組織。 |
| 28b | <input type="checkbox"/> I certify that the entity identified in Part I:本人證明，第一部分所列法人： <ul style="list-style-type: none"> •Is comprised primarily of foreign governments;主要係由外國政府所組成； •Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;依據類似國際豁免組織法(International Organizations Immunities Act)之外國法律規定，係視為國際或超國際組織者或與外國政府間具有有效之總部協議； •The benefit of the entity's income does not inure to any private person;該法人收入之利益並未對任何個人有任何影響； •Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).係屬款項之最終受益人，且並未從事保險公司、保管機構或存款機構所從事有關付款、帳戶或本表所列義務種類之商業金融活動(除依據第 1.1471-6(h)(2)所許可者外)。 |

Part XV
第十五部分

Exempt Retirement Plans 退休基金 (0104)

Check box 29a, b, c, d, e, or f, whichever applies. 於適用時，勾選 29a 或 29b、29c、29d、29e 或 29f

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| 29a | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits); 係設立於與美國簽署有效租稅協定之國家；(若有租稅協定，詳見第三部分) • Is operated principally to administer or provide pension or retirement benefits; and 主要係經營退休金或退休金管理或服務提供之業務；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. 有權因身為其他國家稅務居民而就基金自美國來源所賺取收入申請適用租稅利益 (或若賺取任何此等收入時，有權申請適用所得稅利益)，且符合任何相關租稅協利益上限規定 |
| 29b | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • 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; 係為針對一名或多名雇主因前任員工所提供服務而給予之退休、殘障或死亡給付 (或其合併發生) 等事宜提供服務之目的而設立； • No single beneficiary has a right to more than 5% of the FFI's assets; 任何單一受益人皆無權取得該外國金融機構之 5% 以上資產； • 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 需受政府規範，且需將其受益人之年度通報資訊提供給基金設立或經營所在國之相關稅捐主管機關；且 • 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; 一般而言，因其屬退休或退休金計畫之狀態，依據其設立或經營所在國法律規定，其不需就投資收入繳納所得稅； • 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 §1.1471-5(b)(2)(i)(A)); 總提撥資產中至少有 50% 係來自發起員工 (不考慮自本部分其他計畫或 IGA Model 1、Model 2 及第 1.1471-5(b)(2)(i)(A) 條所述帳戶移轉之資產)； • 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 §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 並未許可或處罰於退休、殘障或死亡相關特定事件前發生之分配或提撥行為；或 • Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually. 限制員工以其所賺取收入提撥款項或限制其每年不應超過 5 萬美元。 |
| 29c | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • 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; 係為針對一名或多名雇主因前任員工所提供服務而給予之退休、殘障或死亡 (或其合併發生) 給付等事宜提供服務之目的而設立； • Has fewer than 50 participants; 參與計畫之員工人數少於 50 人； • Is sponsored by one or more employers each of which is not an investment entity or passive NFFE; 係由一名或多名非屬投資法人或消極之非金融外國機構之員工所提撥； • 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 §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively; 提撥至基金之員工及雇主 (不考慮自本部分其他計畫或 IGA Model 1、Model 2 及第 1.1471-5(b)(2)(i)(A) 條所述帳戶移轉之資產)，分別不得使用所賺取之收入及對員工之津貼提撥至資產；且 • Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; and 計畫參與者非屬基金設立或營運所在國居住者支人，不得持有基金資產超過 20%。 • 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. 需受政府規範，且需將其受益人之年度通報資訊提供給基金設立或經營所在國之相關稅捐主管機關 |
| 29d | <p><input type="checkbox"/> 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. 本人證明，第一部分所列法人係依據係符合第 401(a) 規定之退休金計畫而設立之法人，前述規定係與計畫以美國設立或組織之信託提供資金者不同。</p> |
| 29e | <p><input type="checkbox"/> 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 §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. 本人證明，第一部分所列法人係專為賺取本部分所述一個或多個退休基金或 IGA Model 1、Model 2 及第 1.1471-5(b)(2)(i)(A) 條所述退休基金帳戶之收入之目的而設立。</p> |
| 29f | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • 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 §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 係由外國政府、國際組織、中央銀行或美國領地之政府 (定義如 1.1471-6)，或是 IGA Model 1、Model 2 中所設立與資助，以提供退休、殘障或死亡給付予出資方現任或前任員工 (或該員工指定之他人) 之受益人或參與人；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 §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. 係由外國政府、國際組織、中央銀行或美國領地之政府 (定義如 1.1471-6)，或是 IGA Model 1、Model 2 中所設立與資助，以提供退休、殘障或死亡給付予非出資方現任或前任員工，但為出資方提供個人服務之受益人或參與人。 |

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| <p>Part XVI 第十六部分</p> | <p>Entity Wholly Owned by Exempt Beneficial Owners 豁免受益所有人百分百所持有之企業 (0105)</p> |
| <p>30</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • Is an FFI solely because it is an investment entity; 係因第 1.1471-5(e)(4) 條所規範投資法人而屬外國金融機構 • Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA; 該投資實體之股權係由§1.1471-6 豁免受益所有人所持有，或適用於跨國協議 Model 1 及 Model 2 協議中之機構 • Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA. 該投資實體之債權非由存款機構或§1.1471-6 豁免受益所有人及適用於跨國協議 Model 1 及 Model 2 協議中之機構 • Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and 業已提供所有人通報聲明，內容包括擁有構成該法人個體金融帳戶或直接股權利益之債務利益各人之姓名、地址、稅籍編號（若有）、第 4 章身分以及前述人員提供予扣繳義務人之文件種類；及 • Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners. 業已就該法人之各所有人提供相關文件，以證明該法人之各所有人係屬第 1.1471-6(b)、(c)、(d)、(e)、(f) 及/或(g) 所述法人個體，不考慮該等所有人是否為最終受益人。 |
| <p>Part XVII 第十七部分</p> | <p>Territory Financial Institution 美國屬地金融機構 (0701)/(0702)</p> |
| <p>31</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States. 本人證明，第一部分所列法人係屬依據美國領地法律規定所設立或組織（非投資法人）。</p> |
| <p>Part XVIII 第十八部分</p> | <p>Excepted Nonfinancial Group Entity 排除適用扣繳之非金融集團內的實體 (1001)</p> |
| <p>32</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E); 係控股公司、資金調度中心、或金融控股公司，且該法人個體之大部分活動係屬第 1.1471-5(e)(5)(i)(C) 至 (E) 條所述之功能 • Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B); 係第 1.1471-5(e)(5)(i)(B) 所述非金融集團成員公司 • Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and 非屬存款或保管機構（非該法人之擴增附屬關係企業集團）；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. 並未擔任（或自稱為）投資基金，譬如私募基金、創投基金、融資收購基金或投資策略為併購或溢資公司並以資本資產或投資目的持有該等公司利益之投資工具。 |
| <p>Part XIX 第十九部分</p> | <p>Excepted Nonfinancial Start-Up Company 排除適用扣繳之創始公司 (1002)</p> |
| <p>33</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • 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); 係於 _____ 成立（或若屬新產品線，則為核准新產品線之董事決議日期）（日期必須早於付款日前 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; 尚未經營業務，且過去並未有營運歷史或投資資本於資產以經營金融機構或消極之非金融外國機構之記錄； • Is investing capital into assets with the intent to operate a business other than that of a financial institution; and 係投資資本於資產，以經營非金融機構之業務；及 • 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. 並未擔任（或自稱為）投資基金，譬如私募基金、創投基金、融資收購基金或投資策略為併購或溢資公司並以資本資產或投資目的持有該等公司利益之投資工具。 |
| <p>Part XX 第二十部分</p> | <p>Excepted Nonfinancial Entity in Liquidation or Bankruptcy 排除適用扣繳之清算中或破產的非金融實體 (1003)</p> |
| <p>34</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人：</p> <ul style="list-style-type: none"> • Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on 已於 _____ 提出清算計畫、提出重整計畫或提出聲請破產； • During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE; 於過去 5 年內，並未從事金融機構業務或擔任消極之非金融外國機構； • Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and 目前並未在進行清算或提出重整或破產聲請，以持續或重新開始經營非金融法人業務；及 • Has, 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 three years. 目前已提供或將來將提供破產申請之文件證據或其他公開文件，以佐證其是否仍在破產或清算程序並已超過三年。 |
| <p>Part XXI 第二十一部分</p> | <p>501(c) Organization Section 501(C) 實體 (1004)</p> |
| <p>35</p> | <p><input type="checkbox"/> I certify that the entity identified in Part I is a 501(c) organization that: 本人證明，第 I 部分所列法人符合第 501(c) 條規定之機構：</p> |

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| | <ul style="list-style-type: none"> •Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; or 已取得國稅局所發給、目前尚有效力且日期為 _____之決定書，確認受款人為第 501(c)條規定之機構；或 •Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation). 已提供一份美國律師之意見書，證明受款人為第 501(c)條規定之機構（不考慮受款人是否為外國私人基金）。 |
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| Part XXII 第二十二部分 | Non-Profit Organization 非營利組織 (1005) |
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| 36 | <input type="checkbox"/> I certify that the entity identified in Part I is a non-profit organization that meets the following requirements: 本人證明，第一部分所列法人並非營利機構，且符合下列規定： <ul style="list-style-type: none"> •The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; 該法人係專為宗教、慈善、科學、藝術、文化或教育目的而於其所在國設立與營運； •The entity is exempt from income tax in its country of residence; 該法人於其所在國為免納所得稅之法人； •The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets; 該法人並無擁有該法人所得或資產專屬利益或受益人利益之股東或成員； •Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and 無論該法人所在國相關法律或該法人之設立文件，皆不允許該法人之任何收入或資產，為進行該法人之慈善活動、或就所收取服務支付合理對價、或就所購買資產支付代表公平市價之價金以外之目的，而分配予任何私人或非慈善法人；以及 •The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof. 該法人所在國相關法律或該法人之設立文件規定，於該法人清算或解散時，其所有資產皆應分配予屬外國政府、外國政府不可或缺一部分、外國政府之受控法人、或本部分所述其他機構，或歸還該法人所在國之政府或政府之任何政治分部。 |
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| Part XXIII 第二十三部分 | Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation 排除適用扣繳之公開上市的非金融外國機構或其相關企業 (1006)/(1007) |
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Check box 37a or 37b, whichever applies. 於適用時，勾選 37a 或 37b

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| 37a | <input type="checkbox"/> I certify that: 本人證明： <ul style="list-style-type: none"> •The entity identified in Part I is a foreign corporation that is not a financial institution; and 第一部分所列法人係一非金融機構之外國股份公司；且 •The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded). 上述股份公司之股份係固定於一個或多個擁有正式規範之證券市場進行交易，包括 _____ (列出股票固定交易之證券交易市場) |
| 37b | <input type="checkbox"/> I certify that: 本人證明： <ul style="list-style-type: none"> •The entity identified in Part I is a foreign corporation that is not a financial institution; 第一部分所列法人係一非金融機構之外國股份公司； •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; 第一部分所列法人係一股份係固定於一個擁有正式規範之證券市場進行交易之法人之聯屬公司； •The name of the entity, the stock of which is regularly traded on an established securities market, is _____; and 股票固定於一擁有正式規範之證券市場進行交易之聯屬公司名稱為 _____；且 •The name of the securities market on which the stock is regularly traded is _____ 股票固定交易之證券市場之名稱為 _____ |

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| Part XXIV 第二十四部分 | Excepted Territory NFFE 排除適用扣繳之美國屬地成立的非金融外國機構 (1008) |
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| 38 | <input type="checkbox"/> I certify that: 本人證明： <ul style="list-style-type: none"> •The entity identified in Part I is an entity that is organized in a possession of the United States; 第一部分所列法人係一設立於美國屬地之法人； •The entity identified in Part I: 第一部分所列法人： <ul style="list-style-type: none"> •Does not accept deposits in the ordinary course of a banking or similar business, 並未於其正常銀行事務或類似事務過程中接受存款； •Does not hold, as a substantial portion of its business, financial assets for the account of others, or 並未代他人持有金額等於其營運主要部分之金融資產；或 •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; and 並非發行金融帳戶或有義務就帳戶支付款項之保險公司（或保險公司之控股公司）；及 •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. 第一部分之法人之所有所有人皆為非外國金融法人所組織或設立所在美國領地之真實居住者。 |
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| Part XXV 第二十五部分 | Active NFFE 積極之非金融外國機構 (1009) |
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| 39 | <input type="checkbox"/> I certify that: 本人證明： <ul style="list-style-type: none"> •The entity identified in Part I is a foreign entity that is not a financial institution; 第一部分所列法人係非屬金融機構之外國法人； •Less than 50% of such entity's gross income for the preceding calendar year is passive income; and 該等法人前一會計年度總收入中屬於消極收入之百分比少於 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 instructions for the definition of passive income). 該等法人所持有資產中，可產生或因持有而產生消極收入之百分比少於 50% (以每季測量的消極資產百分比做加權平均值) (消極性收入之定義請參填寫說明) |
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| Part XXVI 第二十六部分 | Passive NFFE 消極之非金融外國機構 (0900)/(0901) |
| 40a | <input type="checkbox"/> I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE. 本人證明，第一部分所列法人係非屬金融機構之外國法人（非設立於美國屬地之投資法人），且未驗證其身為公開交易非金融機構外國法人（或其聯屬公司）、排除適用扣繳之美國屬地非金融機構外國法人、或積極美國屬地非金融機構外國法人 |

Check box 40b or 40c, whichever applies. 於適用時，勾選 40b 或 40c

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| 40b | <input type="checkbox"/> I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons), or 本人證明，第 I 部分所列法人並無重要實質美國持有人(或無具控制權之美國持有人)；或 |
| 40c | <input type="checkbox"/> I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX. 本人證明，第一部分所列法人，業已提供第二十九部分非屬金融機構外國法人之各重要實質美國持有人(或具控制權之美國持有人)之姓名、地址與稅籍編號。 |

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| Part XXVII 第二十七部分 | Excepted Inter-Affiliate FFI 僅從事集團內交易之豁免金融機構 (0505) |
| 41 | <input type="checkbox"/> I certify that the entity identified in Part I: 本人證明，第一部分所列法人： <ul style="list-style-type: none"> • Is a member of an expanded affiliated group; 係屬擴增附屬關係企業集團成員 • Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group); 該機構未持有任何除集團成員外之金融帳戶 • Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches; 該機構除與其集團成員外，未給付應扣繳款項予其他非屬受限制之金融機構或受限制之分行 • Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and 並未持有除集團成員外任何帳戶或收取由扣繳代理人給付之款項 • Has not agreed to report under §1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group. 該機構並未同意申報§1.1471-4(d)(2)(ii)(C)之項目，或受委託代其他金融機構申報或執行 FATCA 相關義務，包含擴增附屬關係企業集團成員。 |

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| Part XXVIII 第二十八部分 | Sponsored Direct Reporting NFFE (see instructions for when this is permitted) 委託之運行申報之非金融外國機構 (1201) (請參填寫說明) |
| 42 | Name of sponsoring entity: 受委託之實體名稱為：_____ |
| | GIIN of sponsoring entity: 受委託實體之全球中間機構識別碼：_____ |
| 43 | <input type="checkbox"/> I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 42. 本人證明，第一部分所列之委託之運行申報之非金融外國機構，委託之實體為第42行所述之名稱。 |

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| Part XXIX 第二十九部分 | Substantial U.S. Owners of Passive NFFE 消極非外國金融法人之重要實質美國持有人 |
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As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for reporting its controlling U.S. persons under an applicable IGA. 依據第二十六部分規定，提供非金融外國機構之各重要美國所有人之姓名、地址與稅籍編號。重要實質美國持有人之定義請參填寫說明。若非金融外國機構法人欲提供此表格予視同遵循 Model 1 或 Model 2 協議國之需申報金融機構時，可利用此部分申報具控制權之美國持有人，以符合 IGA 之規定。

| Name 姓名 | Address 地址 | TIN 美國稅籍編號 |
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Part XXX
第三十部分

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. I further certify under penalties of perjury that:

於同意受偽證罪規定規範之情況下，本人聲明，本人業已檢查本表所載資訊，且於本人所知範圍內，本人相信該等資訊係屬真實、正確與完整。本人另同意於受偽證罪規定規範之情況下，證明下列：

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W 本表第 1 行所列法人，為本表相關所有收入之最終受益人，或運用本表證明其身為外國金融機構之所有人身分、或身為依據美國稅法第 6050 W 條規定申報本表之零售商；
- The entity identified on line 1 of this form is not a U.S. person 本表第 1 行所列法人並非美國人；
- 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and 本表所載相關收入：(a) 並無連結於美國從事之貿易或業務，(b) 雖連結於美國從事之貿易或業務，但依所得稅租稅協定規定不須繳稅或，或(c) 合夥人股份收入可連結於美國從事之貿易或業務，且
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. 對經紀交易或易貨交易而言，最終受益人將符合填寫說明之豁免外國人士之定義。

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner. 另外，本人授權將本表提供給控管、收取或保管第 1 行所列法人為最終受益人之收入之扣繳義務人、或可分配或支付第 1 行所列法人係屬最終受益人之收入之任何扣繳義務人。

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

本人同意當此聲明內容有變更時將於30天內提交更新之聲明書。

Sign Here 簽名 

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| Signature of individual authorized to sign for beneficial owner 授權為最終受益人簽署之個人 | Print Name 正楷大寫姓名 | Date (MM-DD-YYYY) 日期 (月-日-年) |
| <input type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form. 本人證明，本人有權為本表第 1 行所列法人簽署 | | |