

**W-8BEN-E 適用註冊地非美國之公司/團體填寫**



**彰化銀行**

如您為【臺灣成立之公司/團體或註冊地非美國之公司/團體】，以設立地在臺灣之公司為填寫範例供參：

以下填寫內容可用英文或中文填寫

Form **W-8BEN-E** Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)  
 (February 2014)  
 Department of the Treasury  
 Internal Revenue Service

OMB No. 1545-1621

► 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](http://www.irs.gov/formw8bene).  
 ► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident
  - A foreign individual
  - 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)
  - A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
  - 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)
  - Any person acting as an intermediary
- Instead use Form:  
 W-9  
 W-8BEN (Individual)  
 W-BECL  
 W-8IMY  
 W-BECL or W-8EXP  
 W-8IMY

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner  
**SUMM CORPORATION LTD**

2 Country of incorporation  
**Taiwan (R.O.C)**

3 Name of disregarded entity receiving income

4 Chapter 3 Status (entity type) (Must check one box only):

Corporation  Disregarded entity  Partnership  
 Simple trust  Grantor trust  Complex trust  Estate  Government  
 Central Bank of Issue  Tax-exempt organization  Private foundation

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.  Yes  No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

Nonparticipating FFI (including a limited FFI or an FFI related to a reporting FFI or a registered deemed-compliant FFI)

Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

International organization. Complete Part XIV.

Exempt retirement plans. Complete Part XV.

Entity wholly owned by exempt beneficial owners. Complete Part XVI.

Territory financial institution. Complete Part XVII.

Nonfinancial group entity. Complete Part XVIII.

Excepted nonfinancial start-up company. Complete Part XIX.

Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

501(c) organization. Complete Part XXI.

Nonprofit organization. Complete Part XXII.

Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.

Excepted territory NFFE. Complete Part XXIV.

Active NFFE. Complete Part XXV.

Passive NFFE. Complete Part XXVI.

Excepted inter-affiliate FFI. Complete Part XXVII.

Direct reporting NFFE.

Sponsored direct reporting NFFE. Complete Part XXVIII.

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).  
**NO.57, Sec2, Chungshan N. Rd.**  
 City or town, state or province. Include postal code where appropriate.  
**Taipei**

7 Mailing address (if different from above)  
 City or town, state or province. Include postal code where appropriate.

Country

8 U.S. taxpayer identification number (TIN), if required

9a  GIIN

b  Foreign TIN  
**12345678**

10 Reference number(s) (see instructions)

Form including signing the form in Part XXIX.  
 Cat. No. 59689N

公司設立地

請填寫公司英文名稱

請勾選稅籍分類，如無適合得免勾選

請勾選公司所屬之 FATCA 身分，並請依指示填寫後方對應欄位

請填寫公司登記地址，如通訊地址與登記地址相同得免填寫。

如為金融機構且有取得 GIIN，此欄位須填寫

請填寫公司統一編號，如為境外公司可免填



填寫完公司基本資料，請依欄位 5 所勾選之 FATCA 身分填寫後方(PartIV 至 PartXXVIII)對應欄位。  
 例如：身分為 Active NFFE，請勾選 PartXXV，其他欄位免填。

### Part XXII Non-Profit Organization

- 36  I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
  - The entity is exempt from income tax in its country of residence;
  - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - 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
  - 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.

### Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

- 37a  I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; and
  - 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).
- b  I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
  - 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;
  - The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; and
  - The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

### Part XXIV Excepted Territory NFFE

- 38  I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
  - The entity identified in Part I:
    - Does not accept deposits in the ordinary course of a banking or similar business;
    - Does not hold, as a substantial portion of its business, financial assets for the account of others; or
    - Is not an insurance company (or the holding company of an insurance company) that is licensed to do business as an insurance company in a possession of the United States;
  - All of the owners of the entity identified in Part I are bona fide residents of the possession.

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### Part XXV Active NFFE

- 39  I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
  - Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
  - 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).

### Part XXVI Passive NFFE

- 40a  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.

Check box 40b or 40c, whichever applies.

- b  I further certify that the entity identified in Part I has no substantial U.S. owners, or
- c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXX.

### Part XXVII Excepted Inter-Affiliate FFI

- 41  I certify that the entity identified in Part I:
- Is a member of an expanded affiliated group;
  - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
  - 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;
  - 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
  - Has not agreed to report under §1.1471-4(d)(2)(i)(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.



