W-8BEN - 美國預扣稅及申報實益擁有人之外籍身分證明(個人)

本文件的目的是提供一些示例,說明如何填寫 W-8BEN 表格。

提交新 W-8BEN 表格的一般需要注意事項

- 1. 表格均必須以英文填寫。
- 2. 如為聯名戶口,每位戶口持有人必須分別填寫一份表格。
- 3. 表格必須準確填寫,不得塗改。

樣本1-居住在中國

For Paperwork Reduction Act Notice, see separate instructions.

Form W-8BEN

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

B

C

Form W-8BEN (Rev. 10-2021)

(Hev. Oc	tober 2021)		Entities must use Form W-88		OMB No. 1545-1621			
Departme	ent of the Treasury Revenue Service	► Go to www.irs.gov/FormW8BEN ► Give this form to the withholdi						
		<u> </u>	ing agent or payer. Do not se	nd to the INS.	Instant our France			
	T use this form re NOT an indiv				Instead, use Form: W-8BEN-E			
		or other U.S. person, including a resident alien	individual		W-9			
		wher claiming that income is effectively connect						
	r than personal:			· · · · · · · · · · · ·	W-8ECI			
You a	re a beneficial o	wner who is receiving compensation for person	nal services performed in the U	nited States	8233 or W-4			
		ing as an intermediary			W-8IMY			
	<u> </u>	nt in a FATCA partner jurisdiction (that is, a Mo	odel 1 IGA jurisdiction with re-	ciprocity) cortain tax acco	unt information may be			
		liction of residence.	oder i ida junsalction with rec	siprocity), certain tax acco	uncumation may be			
Part	Identif	cation of Beneficial Owner (see instr	ructions)					
1	Name of individ	dual who is the beneficial owner	2 (Country of citizenship				
CHEN E			China					
3	Permanent resi	dence address (street, apt. or suite no., or rural	route). Do not use a P.O. box	or in-care-of address.				
Beijing		rict, Mingdu Road, Hengda Garden, 7th Build		Country				
		ate or province. Include postal code where app	ropridte.	Country				
Beijing 4		s (if different from above)		China				
	amig addition	e and an above,						
	City or town, st	ate or province. Include postal code where app	ropriate.	Country				
5	U.S. taxpayer i	dentification number (SSN or ITIN), if required (s	see instructions)	<u>'</u>				
6a	Foreign tax ide	ntifying number (see instructions)	6b Check if FTIN not legally	required	🗸			
7	Reference num	ber(s) (see instructions)	8 Date of birth (MM-DD-Y	YYY) (see instructions)				
Part	Claim	020903200, 020903201 of Tax Treaty Benefits (for chapter 3	nurnosas only) (saa instr	uctions)				
0		beneficial owner is a resident of China	purposes orny) (see man		aning of the income tax			
•	I certify that the beneficial owner is a resident of China within the meaning of the income tax treaty between the United States and that country.							
10		pecial 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	9 above to claim a % rat	te of withholding on (specif	y type of income):			
	Explain the add	ditional conditions in the Article and paragraph t	he beneficial owner meets to b	e eligible for the rate of wi	thholding:			
Dort I	Contific	action						
Part			had at an incomplete and hat the first had		*			
		slare that I have examined the information on this form and to the sthe beneficial owner (or am authorized to sign for the						
relates	s or am using this	form to document myself for chapter 4 purposes;	ritulviduai tilat is tile belleliciai ow	ner) or all the income or proce	Sub to William this form			
		ne 1 of this form is not a U.S. person;						
	orm relates to:							
		y connected with the conduct of a trade or business in						
		nnected with the conduct of a trade or business in the		tax under an applicable incor	ne tax treaty;			
		f a partnership's effectively connected taxable income realized from the transfer of a partnership interest sub		AARITI-				
	-	of this form is a resident of the treaty country listed on line 9 of		***	ted States and that country and			
		or barter exchanges, the beneficial owner is an exemp						
		orm to be provided to any withholding agent that has control			any withholding agent that can			
lisburse o	or make payments of	f the income of which I am the beneficial owner. I agree that	I will submit a new form within 30 da	sys if any certification made on t	his form becomes incorrect.			
	. 🗸	I certify that I have the capacity to sign for the person	identified on line 1 of this form.					
Sign I		——————————————————————————————————————						
	, max			10	0-31-2021			
	_	Signature of beneficial owner (or individual auth	orized to sign for beneficial owner)		MM-DD-YYYY)			
	CH	EN Dawen						
	Pri	nt name of signer						

Cat. No. 25047Z

A. 請詳閱本節和相關指引,以確保使用正確的 W 表格。

B. 第一部分(實益擁有人身分)

第1欄全名(姓名)(必需填寫)

第2欄國籍(必需填寫)

注意: 此欄必須填寫為"China",才有資格申請 10%的預扣稅率。

第3欄在第1欄填寫完整的街道地址,在第二行城市 或城鎮、州或省,包括郵政編碼。(必填)

注意: 國家欄必須申報為"中國", 才有資格申請 10%的扣稅率。

第4欄如果您的地址與永久居住地址不同,請填寫地 址。(可不填寫)

第6b欄請點選此方格如無需提供中國居民身份證明 第8欄請填寫您的出生日期(月月/日日/年年)

C. 第二部分(實益擁有人身分)

第9欄 您的稅務居住國(必須填寫)

注意: 此欄必須填寫為"China",才有資格申請 10%的預扣稅率。

D. 第三部分(證明)

- 1. 請在表格上簽名,並在簽名下方的橫線上以正楷工整書 寫姓名。
- 2. 請以月月/日日/年年年年的格式填寫日期。
- 3. 請勾選"我證明我有能力代表本表格第1欄所列人員簽 字"。

樣本 2 - 居住在中國以外地方

(Rev. O	Form W-8BEN (Rev. October 2021) Department of the Treasury Internal Revenue Service Figure 1. 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 for instructions and the latest information. Figure 1. Service 1.										
	OT use this fo	- Give and form to the windhold	ing agent or payer. Do i	iot seria to trie i	no.	Instant on France					
	are NOT an i					Instead, use Form: W-8BEN-E					
			individual								
You are a U.S. citizen or other U.S. person, including a resident alien individual											
You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)											
You are a beneficial owner who is receiving compensation for personal services performed in the United States											
You are a person acting as an intermediary											
		ident in a FATCA partner jurisdiction (that is, a Merisdiction of residence.	odel 1 IGA jurisdiction w	ith reciprocity), o	certain tax acco	unt information may be					
Par		tification of Beneficial Owner (see instr	ructions)								
1	Name of inc	lividual who is the beneficial owner		2 Country of	citizenship						
	Xiaowen			China							
3	Permanent	residence address (street, apt. or suite no., or rural	route). Do not use a P.C). box or in-care	o-of address.						
Bedok		n, 545, Bedok North Street 3, Singapore 460545			LCountry						
	City or town	, state or province. Include postal code where app	ropriate.		Country						
4	Mailing add	ress (if different from above)			Singapore						
	maning add	(i allocation above)									
	City or town	, state or province. Include postal code where app	ropriate.		Country						
5	U.S. taxpay	er identification number (SSN or ITIN), if required (s	see instructions)								
							B				
6a	Foreign tax	identifying number (see instructions)	6b Check if FTIN not	legally required .		🔲	_				
		32747474945788974X									
7	Reference r	umber(s) (see instructions)	8 Date of birth (MM-	-DD-YYYY) (see	instructions)						
		0464103002021		09-12-	-1974						
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)											
9		the beneficial owner is a resident of China			_ within the me	aning of the income tax					
10		een the United States and that country.	The honoficial owner is	claiming the pro	visions of Article	and paragraph					
5 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).							C				
		or the deaty lacitudes of this	above to statin a	76 rate of within	ading on (speci	y type of income).					
	Explain the	additional conditions in the Article and paragraph t	the beneficial owner meet	ts to be eligible f	or the rate of wi	thholding:					
Part	Cer	ification				•					
Under pe	enalties of perjury,	I declare that I have examined the information on this form and to the	best of my knowledge and belief it	t is true, correct, and c	omplete. I further cert	fy under penalties of perjury that:					
• lam	the individual t	nat is the beneficial owner (or am authorized to sign for the	individual that is the benefic	cial owner) of all the	e income or proce	eds to which this form					
	_	this form to document myself for chapter 4 purposes;									
The person named on line 1 of this form is not a U.S. person; This form relates to:											
		tively connected with the conduct of a trade or business in	the United States:								
		y connected with the conduct of a trade or business in the		piect to tax under a	n applicable incor	ne tax treaty:					
		re of a partnership's effectively connected taxable income				,					
		ount realized from the transfer of a partnership interest sub		ction 1446(f);							
• The p	erson named on I	ne 1 of this form is a resident of the treaty country listed on line 9 of	the form (if any) within the meaning	ng of the income tax tr	eaty between the Uni	ted States and that country; and					
• For b	oroker transacti	ons or barter exchanges, the beneficial owner is an exemp	t foreign person as defined i	n 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.											
		✓ I certify that I have the capacity to sign for the person	n identified on line 1 of this fo	orm.							
Sign	Here	/									
	,	IDOM TO THE TOTAL THE TOTAL TO THE TOTAL TOT				1-30-2021					
		Signature of beneficial owner (or individual auth	orized to sign for beneficial o	owner)	Date (MM-DD-YYYY)					
		CHEN Xiaowen									
		Print name of signer									
For Pa	aperwork Re	duction Act Notice, see separate instructions.	Cat. No. 2	25047Z	Form	W-8BEN (Rev. 10-2021)					

- A. 請詳閱本節和相關指引,以確保使用正確的 W 表格。
- B. 第一部分(實益擁有人身分)
 - 第1欄全名(姓名)(必需填寫)
 - 第2欄國籍(必需填寫)

注意: 此欄必須填寫為"China",才有資格申请 10%的預扣稅率。

第3欄在第1欄填寫完整的街道地址,在第二行填寫城市或城鎮、州或省,包括郵政編碼。(必需填寫)

注意: 如果此欄填寫為 "China"以外的其他國家,為了享受 10% 的預扣稅率,第6欄必需填寫。

第 4 欄 如果您的郵寄地址與永久居住地址不同,請填寫郵寄地址。 (可不填寫)

第 6a 欄 填寫您的中國納稅人識別號碼 (必需填寫)

注意: 此信息用於證明客戶仍然是中國的稅務居民。客户需提供《中國稅收居民身份證明》以作核實。但客户是否享受 **10%**的預扣稅率仍要視乎我們的合規部或外部諮詢的評估。

第8欄填寫您的出生日期(月月/日日/年年年年)(必需填寫)

C. 第二部分(實益擁有人身分)

第9欄您的稅務居住國(必需填寫)

注意: 此欄必須填寫為"China",才有資格申請 10%的預扣稅率。

D. 第三部分 (證明)

- 1. 請在表格上簽名,並在簽名下方的橫線上以正楷工整書 寫姓名。
- 2. 請以月月/日日/年年年年的格式填寫日期。
- 3. 請勾選"我證明我有能力代表本表格第 1 欄所列人員簽字"。