

## W-8BEN 表格填写指引

- 必须以英文正楷填写
- 不可涂改，如填写有误，请以新表格重新填写
- 一般而言，表格供个人（包括独资经营者）填写，并且非 (i)美国公民、(ii)持有绿卡的永久居民、(iii)居住在美国境内及已通过实质居民测试之外籍人士，或(iv)其身份符合美国国税局所定义之所得税申报义务人。详情请参考绿色格内部份以确定已选用合适的表格
- 如属公司账户，请使用 W-8BEN-E 表格
- 如属联名账户，每位户主须分别填写表格
- 户口持有人需要每隔三年或当公民身份国家 / 永久住址国家有所更改时重新提供一份新的 W-8BEN 表格
- 表格含有三部份：第一部份，实益拥有人资料；第二部份，申请税务协定利益；第三部份，证明

Appendix 1

**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 . . . . . Instead, use Form: 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

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)**

1 Name of individual who is the beneficial owner \_\_\_\_\_ 2 Country of citizenship \_\_\_\_\_

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.  
City or town, state or province. Include postal code where appropriate. \_\_\_\_\_ Country \_\_\_\_\_

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

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) \_\_\_\_\_ 6 Foreign tax identifying number (see instructions) \_\_\_\_\_

7 Reference number(s) (see instructions) \_\_\_\_\_ 8 Date of birth (MM-DD-YYYY) (see instructions) \_\_\_\_\_

**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 \_\_\_\_\_ 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 of beneficial owner (or individual authorized to sign for beneficial owner) \_\_\_\_\_ Date (MM-DD-YYYY) \_\_\_\_\_

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)

1) 姓名，依照身份证明文件上之姓名填写

3) 永久住址，不接受邮政信箱或代收邮件地址。第一行填写地址街道名称及门牌号码，第二行填写地区及国家

5) 美国纳税人税籍号码(如有)

7) 相关号码(如有)

2) 公民身份国家(例如「CHINA」)

4) 通讯地址，如与永久住址不同

6) 外国税籍号码(如有)

8) 出生日期  
(月月-日日-年年年年)

如您是协定国(例如中国)居民并有权申请税务协定利益，才需填写第二部份内容

户口持有人签署

户口持有人英文正楷姓名

日期  
(月月-日日-年年年年)

✧ 本行不提供任何税务建议。如有疑问或需要税务建议，请咨询独立税务顾问。