

W-8BEN-E - 美国预提税及申报受益所有人之外籍身份证明 (实体)

W-8BEN-E 表格 必须准确填写, 不得涂改。

如果填写有误, 请用新表格重新填写。
请勿使用涂改液或其他涂改工具。

所有 W 表格均必须以英文填写。

Form W-8BEN-E		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)		OMB No. 1545-1621
<p>Do NOT use this form for:</p> <ul style="list-style-type: none"> U.S. entity or U.S. citizen or resident W-9 A foreign individual W-8BEN (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). W-8ECI A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) 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) W-8ECI or W-8EXP Any person acting as an intermediary W-8IMY 				
<p>Part I Identification of Beneficial Owner</p>				
1 Name of organization that is the beneficial owner		2 Country of incorporation or organization		
3 Name of disregarded entity receiving the payment (if applicable)				
<p>4 Chapter 3 Status (entity type) (Must check one box only):</p> <p><input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government</p> <p><input type="checkbox"/> Private foundation</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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>				
<p>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).</p> <p><input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).</p> <p><input type="checkbox"/> Participating FFI.</p> <p><input type="checkbox"/> Reporting Model 1 FFI.</p> <p><input type="checkbox"/> Reporting Model 2 FFI.</p> <p><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).</p> <p><input type="checkbox"/> Sponsored FFI that has not obtained a GIIN. Complete Part IV.</p> <p><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</p> <p><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</p> <p><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</p> <p><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</p> <p><input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.</p> <p><input type="checkbox"/> Owner-documented FFI. Complete Part X.</p> <p><input type="checkbox"/> Restricted distributor. Complete Part XI.</p> <p><input type="checkbox"/> Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.</p> <p><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</p> <p><input type="checkbox"/> International organization. Complete Part XIV.</p> <p><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</p> <p><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</p> <p><input type="checkbox"/> Territory financial institution. Complete Part XVII.</p> <p><input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.</p> <p><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</p> <p><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</p> <p><input type="checkbox"/> 501(c) organization. Complete Part XXI.</p> <p><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</p> <p><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</p> <p><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</p> <p><input type="checkbox"/> Active NFFE. Complete Part XXV.</p> <p><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</p> <p><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</p> <p><input type="checkbox"/> Direct reporting NFFE.</p> <p><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</p>				
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).				
City or town, state or province. Include postal code where appropriate.			Country	
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 <input type="checkbox"/> GIIN	b <input type="checkbox"/> Foreign TIN	10 Reference number(s) (see instructions)	
<p>Note. Please complete remainder of the form including signing the form in Part XXIX.</p> <p>For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form W-8BEN-E (2-2014)</p>				

A. 请详阅本节和相关指引, 确保使用正确的 W 表格。

B. 第一部分 (受益所有人身份) (表格第 1 页)

第 1 栏 受益所有人组织的全称

第 2 栏 注册或组织成立的国籍

第 3 栏 接收付款的无行实体名称 (如适用)

第 4 栏 第 3 章 身份 (实体类型) (只需勾选一个方框):

第 5 栏 第 4 章 身份 (FATCA 身份)

第 6 栏 永久居住地址。

在第一行填写完整的街道地址, 在第二行填写城市或城镇、州或省, 包括邮政编码。在国家/地区方框中填写“国家/地区”。

请勿使用:

邮政信箱或代收地址

第三方姓名

金融机构的地址

美国地址

第 7 栏 邮寄地址包括国家方框中的“国家”

如果您的邮寄地址与永久居住地址不同, 请填写邮寄地址。

注意: 如果填写美国邮寄地址, 必须书面说明使用美国邮寄地址的原因。如果填写的国家与永久居住地所在国家不同, 则必须书面说明原因。

第 8 栏 美国纳税人识别号 (TIN) (如需)

填写雇主识别号码 (EIN) (如有)。

有效的 EIN 应由 9 个数字组成。

EIN 不应:

- (1) 含有数字以外的内容,
- (2) 少于或超过 9 个数字,
- (3) 含有 9 个相同的数字, 或
- (4) 含有 9 个顺序排列的数字 (无论升序还是降序)。

第 9 栏 勾选 9a "GIIN" 方框, 并输入您的全球中介机构识别号码 (GIIN), 或勾选 9b "外国 TIN" 方框, 并输入您的外国纳税人识别号 (Foreign TIN) (如有)。

如果您没有 GIIN, 并打算尽快申请一个, 或您已申请了 GIIN, 请在 GIIN 空白处输入“已申请”。您将有 60 天的时间向我们提供您的 GIIN。

第 10 栏 留白。

注意: 有关谁是受益所有人的进一步说明, 请参阅 W-8BEN-E 指引。



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Part II Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
 Limited Branch. Reporting Model 1 FFI. U.S. Branch.
 Participating FFI. Reporting Model 2 FFI.

12 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).

City or town, state or province. Include postal code where appropriate.

Country

C. 第二部分 (表格第 2 页)

接收付款的无行实体或分支。(仅当 FFI 的无行实体或分支所在国不在 FFI 的居住国时填写。)

13 GIIN (if any)

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)

14 I certify that (check all that apply):

a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.

b 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 (see instructions).

c The beneficial owner is claiming treaty benefits for 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).

15 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 14a above to claim a % rate of withholding on (specify type of income):

Explain the reasons the beneficial owner meets the terms of the treaty article:

D. 第三部分 (申请税务协定利益) (如适用) (仅就第 3 章而言)

仅当您是协定国居民并有权申请税务协定利益, 即您收到源自美国的固定或可确定年度或定期 (FDAP) 收入 (如股息) 时, 才需填写本节内容。如果您对是否有资格申请税务协定利益存有疑问, 我们建议您寻求独立税务意见。

第 14a 栏 勾选方框, 并填写居住“国家/地区”。

第 14b 或 14c 栏 如适用, 勾选任一方框。

第 15 栏 特殊利率和条件 (仅在适用时 — 参见指引)。

claim in 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 IGA FFI other than a registered deemed-compliant FFI or participating FFI).

Participating FFI.

Reporting Model 1 FFI.

Reporting Model 2 FFI.

Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).

Sponsored FFI that has not obtained a GIIN. Complete Part IV.

Certified deemed-compliant nonregistering local bank. Complete Part V.

Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

Certified deemed-compliant investment advisors and investment managers. Complete Part IX.

Owner-documented FFI. Complete Part X.

Restricted distributor. Complete Part XI.

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.

E. 第四至第二十八部分

表格的其余部分 (第四至第二十八部分) 包括涉及您在第一部分第 5 栏勾选的第 4 章身份的具体认证。就表格的本部分而言, 您只需填写适用于您的第 4 章身份的认证。

示例:

如果实体在第一部分第 5 栏选择“经认证的未注册当地银行”, 则实体须填写 W-8BEN-E 表格的第五部分。

示例

Part V Certified Deemed-Compliant Nonregistering Local Bank

18 I certify that the FFI identified in Part I:

- 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;
- 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;
- Does not solicit account holders outside its country of organization;
- 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);
- 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
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that

您将注意到, 本章节待填写的标题与第一部分第 5 栏上所选的第 4 章身份相一致, 且第一部分第 5 栏还载有对待填写章节的提述 (即本示例第五部分)。

