

W-8BEN-美国预提税及申报受益所有人之外国人身份证明（个人）

填写指南

W-8BEN 表格全名 “Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)”，为美国税务局（IRS）对非美国人士的税务申报要求。

此表格之作用：

- 证明阁下不是美国人士
- 确认阁下是股息收入的拥有人
- 非美国人士买卖证券所得之资本收益无须缴付任何美国税项，但所得之股息收入则需缴付30%之预扣税
- 如适用，供居住于与美国有税务条约的国家之居民要求减低或豁免预扣税。

如阁下是非美国人士及股息收入的拥有人，阁下必须将W-8BEN表格交于予扣税代收机构招商银行（下称“本行”）。

此表格将于签署后第三年的12月31日到期。（例子：W-8BEN表格在2022年1月1日签署，有效期直到2025年12月31日）

如果阁下在表格中所填写的资料有所变更（例如：国籍或居住国家），请阁下在30日内重新提交一份新的 W-8BEN 表格。

每位户口持有人必须填写一份表格。所有 W-8BEN 表格均必须以英文填写。

W-8BEN 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。当本行收到您提交的W-8BEN表格后，可能会要求您提供相关的补充资料（如适用）。

本指南提供的W-8BEN 表格填写指引只作参考用途，并不构成任何税务建议。本行也不能提供任何税务建议。如果您需要W-8BEN表格的详细资料，您可游览美国税务局（IRS）网页* www.irs.gov 以获得更多资料，或请您因应要求自行咨询独立专业人士之税务意见。

甲. 请详阅本节和相关指引，确保使用正确的 W-8 表格。

乙. 第一部分（受益所有人身份）

1. 请填写您的姓名，必须与个人身份证明文件一致。
2. 请填写您的国籍。
3. 请填写您的永久居住地址。于第一行填写完整的街道地址，于第二行填写城市或城镇、州或省，包括邮政编码，另外的空格填国家。所填地址应与香港一卡通所留住宅地址相同，即与您提供本行的住址证明相同。

请勿使用：邮政信箱或代收地址、第三方姓名、金融机构。

注意：如果填写美国地址，必须书面说明为非美国人士的原因及提供佐证。

4. 如果您的邮寄地址与永久居住地址不同，才需填写邮寄地址。于第一行填写完整的街道地址，于第二行填写城市或城镇、州或省，包括邮政编码，另外的空格填国家。

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，也必须书面说明原因。

5. 如果您是**美国纳税人**，请填写您的**美国纳税人识别号(TIN)**。该号码为您的**社会保障号码(SSN)**或**个人纳税人识别号(ITIN)**。有效的纳税人识别号应由 9 个数字组成。
- 6a. 如果您申请**税务协定利益**，请填写您在您的**税务居民管辖区**签发的**税务识别号码(FTIN)**。如果没有**外国税务识别号码**，请转至第 6b 栏。
- 6b. 适用于第6a栏，如果**外国税务识别号码不是法律要求**，请勾选复选框。
7. 提供扣税代收机构即本行的参考资料。请填写您的**香港一卡通户口号码**。
8. 请填写您的**出生日期**（需按**月月-日日-年年年年**格式填写）。

丙. 第二部分（申请税务协定利益）

9. 仅当您是**协定国居民**（与**美国有签订所得税协定的国家的居民**）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，应该与第3栏的**国家**相同。如果您对**您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**。
10. 与第 9 栏说明相同。

丁. 第三部分（证明）

- 请阅读第三部分的证明。如果您代表第 1 栏所述的人士签名确认，请勾选“I certify that I have the capacity to sign for the person identified on line 1 of this form.”。受益所有人或其行事代表人在表格上手工签名确认，签名式样必须与香港一卡通户口签名式样一致。签名的下方横线上以英文正楷工整书写姓名。
- 请以**月月-日日-年年年年**的格式填写日期。
- 注意除非授权书特别注明**代理人/律师**可以签署**税务文件或税务表格**（并提供或持有相关副本），或者提供**国税局 2848 表格**，否则本表格不得通过**授权书**授权签署。

注*：所列网页为**第三者网站**。当进入网站，所有您提供的资料将受制于**第三者网站**的有关条款。本行该网站之内容及阁下使用有关内容一切概不负责。

此版本适用于个人客户

请根据个人真实信息填写，仅供参考

需使用
当前最
新版本

Form **W-8BEN**
(Rev. October 2021)
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 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 **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 United States (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 (that is, 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 Chen Dawen		2 Country of citizenship China
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. Room A, Floor B, ABC Garden, ABC Road City or town, state or province. Include postal code where appropriate. City A, Province A		
Country China		
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)		
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required <input type="checkbox"/>	
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions) 01-31-1990 出生日期需按照月-日-年格式填写	

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 or proceeds 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;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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

I certify that I have the capacity to sign for the person identified on line 1 of this form.

需按照月-日-年格式填写

请手工签名，签名样式必须与香港一卡通户口签名样式一样

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

01-01-2022
Date (MM-DD-YYYY)

Chen Dawen
Print name of signer 需填写申请人的英文全拼

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

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

如需有关建议，请咨询独立税务顾问。所有W-8BEN表格均必须以英文填写。

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乙
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对应填写个人真实信息