



W-8BEN 表格填寫說明

美國證券市場幾乎對全世界國家的人民開放，為獎勵投資，符合外國人身份的投資人買賣證券所得之資本利得 (Capital Gain) 免予扣繳美國所得稅。若您並非美國居民，開戶時請填寫美國國稅局提供的 W-8BEN 表，以便享受免稅優惠。然而，外國投資人所得的現金股利 (Dividends) 及利息 (Interest) 仍然必須繳交美國政府所得稅。W8BEN 表請寄到第一證券而非美國國稅局。

W-8BEN 是美國政府單位發行的表格，**必須以英文正楷填寫**，第一證券所提供的中文版本，僅作參考用。**請將填寫後的表格通過第一證券網站內的客戶服務 -> 表格中心 -> 上傳文檔 功能發送。**

請注意：

- 此表僅限個人使用，如為公司或其他法人申請，請使用 W-8BEN-E。
- 美國公民和綠卡持有者請勿使用 W-8BEN，請使用 W-9。
- 居住在美國境內之外籍人士，其身份符合美國國稅局所定義之所得稅申報義務人者，請勿使用 W-8BEN，請使用 W-9。
- 當年度在美國境內實際居住超過 183 天之外籍人士，請勿使用 W-8BEN。F、J、M、Q 簽證持有者除外，請在表格上註明您的簽證類別。
- 若您的身分由他國國籍變更為美國公民或永久居民，請於 30 天內填寫 W-9 通知第一證券。
- 若您的固定居住地址遷移至不同國家，請於 30 天內填寫新的 W-8BEN 表格交予第一證券。
- 第一證券有權在任何時候要求我們的用戶提供 W-8BEN 表格簽署原件。

第一部分 受益人資料

1. 受益人姓名
2. 受益人國籍
3. 固定居住地址 (恕不接受郵政信箱號碼或代收郵件地址)
4. 除少數例外，居住地址應包含門牌號碼、路 (街) 名、城市名、國名和郵政編碼。
通訊地址 (若與固定居住地址相同可不填)
5. 美國納稅人稅籍號碼。(例如社會安全號碼或個人報稅號碼 ITIN，如果沒有無須填寫)
6. 國外稅籍號碼 (請填寫居住地報稅號碼，即您在申報所得稅時使用的個人身份識別號碼)
7. 相關號碼 (請填入第一證券帳戶號碼)
8. 受益人生日 (月-日-年)

第二部分 稅務減免要求 (如適用)

9. 如受益人是和美國簽訂了稅務互惠協定的國家的居民，請填寫該國家名稱。
10. 特殊費率與條件 (此項不適用，無需填寫)

第三部分 填寫人聲明

本人聲明以上所填資料屬實且完整。同時也聲明以下項目為實：

- 本人 (或授權人) 為本表格所提及的所有所得收入的申報人。
- 受益人不是美國稅法規定的美國所得稅申報義務人 (US Person)。
- 本人的所得不屬美國的貿易或商業行為，且本人確實符合美國的稅務減免互惠資格。
- 證券交易受益人是免徵美國所得稅的他國申報人。

除此之外，在此聲明，美國所得稅扣繳單位有權預扣我的稅款。

簽名欄

請受益人或授權人簽名；日期 (月/日/年)；

簽名人姓名 (請和護照上的英文姓名保持一致)；授權代理人身份 (如本人填寫，請寫 SELF)。

W-8BEN 表格填寫說明是第一證券為了方便華人客戶所準備的簡略參考說明。客戶填寫 W-8BEN 時請以美國國稅局 IRS 所公佈的英文資料為準，詳細資料請至 www.irs.gov 索取。

Form **W-8BEN**

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

(Rev. July 2017)

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

- For use by individuals. Entities must use Form W-8BEN-E.
- Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.
- Give this form to the withholding agent or payer. Do not send to the IRS.

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**
- 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) 受益人身份 (請參閱說明)

<p>1 Name of individual who is the beneficial owner 受益人姓名 Datong Wang</p>	<p>2 Country of citizenship 國籍 China</p>
<p>3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 固定居住地址 (道路名稱 住宅號碼)。請勿使用郵政信箱號碼或代收郵件地址。 Rm.2-3, Level 6, Tower E1, 55 East Chang An Ave., Dongcheng District</p>	
<p>City or town, state or province. Include postal code where appropriate. 鄉鎮城市名、州或省名、郵政編碼 Beijing 10001</p>	<p>Country 國名 China</p>
<p>4 Mailing address (if different from above) 通訊地址(如與上述地址不同時) City or town, state or province. Include postal code where appropriate. 鄉鎮城市名、州或省名、郵政編碼</p>	
<p>5 U.S. taxpayer identification number (SSN or ITIN, if required (see instructions)) 美國納稅人稅籍號碼, 如適用(請參閱說明)</p>	<p>6 Foreign tax identifying number (see instructions) 國外稅籍號碼 (居住地報稅號碼, 即您在申報所得稅的個人識別號碼) ###-###-####</p>
<p>7 Reference number(s) (see instructions) 相關指引號碼 (請參閱說明) (請填寫您的第一證券賬戶號碼)</p>	<p>8 Date of birth (MM-DD-YYYY) (see instructions) 生日 (月-日-年) 08-28-1978</p>

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 China within the meaning of the income tax treaty between the United States and that country. 本人特此聲明, 受益人是上述和美國簽訂了稅務互惠協定的國家的居民。

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 as an individual that is an owner or account holder of a foreign financial institution,
- 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
簽名欄



Signature of beneficial owner (or individual authorized to sign for beneficial owner)
受益人簽名(或受益人授權之簽署人簽名)

Datong Wang

Print name of signer
簽名人姓名(請和護照上的英文姓名保持一致)

01/03/2018

日期(月-日-年)

SELF

Capacity in which acting (if form is not signed by beneficial owner)

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

(Rev. July 2017)

► For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury
Internal Revenue Service

► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.

► Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

Instead, use Form:

- 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 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)