

W-8BEN 填寫指引 / W-8BEN Guideline

Form **W-8BEN**

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

OMB No. 1545-1621

(Rev. July 2017)

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Do NOT use this form if:

- You are NOT an individual **請參閱後頁之填寫指引** 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 CHAN TAI MAN		2 Country of citizenship HONG KONG	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. FLAT 72, 200/F, XYZ GARDEN City or town, state or province. Include postal code where appropriate. KOWLOON, HONG KONG		Country HONG KONG	
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) ZY12345(X)	
7 Reference number(s) (see instructions) F	8 Date of birth (MM-DD-YYYY) (see instructions) 01-15-1981		C

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 **HONG KONG** within the meaning of the income tax treaty between the United States and that country. **B**

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)

CHAN TAI MAN

Print name of signer

08-30-2018
Date (MM-DD-YYYY) **E**

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

W-8BEN 填寫指引 / W-8BEN Guideline

- A. 客戶需填寫永久地址於此欄，若客戶填寫的地址是美國地址，客戶則會被認定為美國人士。(美國人士應填寫 W-9 表格)

Client has to provide permanent residence address. Client will be defined as an American if the address is in USA (American should submit W-9 form)

CHAN TAI MAN	
3	Permanent residence address (street, apt. or suite no., or rural route). Do not
FLAT 72, 200/F, XYZ GARDEN	
City or town, state or province. Include postal code where appropriate.	
KOWLOON, HONG KONG	
4	Mailing address (if different from above)

- B. 若客戶的國家與美國是稅務減免互惠國，請在虛線上填寫國家名稱(請勿簡寫)。另外，客戶雖符合以下所有條件才有可能獲得稅務優惠：

Please fill in the full country name if client are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty for payments subject to withholding. Besides, clients have to follow below guideline to apply for income tax treaty:

- W-8BEN 的郵寄地址及永久地址均符合美國指定之稅務優惠國家
Mailing address of W-8BEN and permanent residence address are compatible with the list of treaty country identified by United States.
- 開戶表格及 W-8BEN 的地址一致
Resistance address of account opening form and W-8BEN should be the same.
- 國籍與郵寄地址及永久地址的國家相同
The country of Mailing address, permanent residence address and country of citizenship are the same.
- 如未能符合以上任何一項: 則客戶要提供證明文件(如稅務優惠國家的護照或身份證)或客戶提供的書面聲明/解釋)
Client have to provide more information if they cannot satisfy the requirement aforementioned. (e.g. Passport or ID card of treaty country)

3	Country (for chapter 3 purposes only) (see instructions)
Country of HONG KONG	
Country.	
Country (for chapter 3 purposes only) (see instructions): The beneficial owner is claiming	

- C. 外國稅號 (如果沒有則無須填寫。香港居民可填寫香港身份證編號)
 Foreign tax identifying number (leave it if you don't have. Hong Kong citizen can fill it in with HKID Number)

6 Foreign tax identifying number (see instructions)
ZY12345(X) C
YYYY (see instructions)

- D. 國家名稱請勿簡寫
 Please fill in with full country name

2 Country of citizenship	HONG KONG
Do not use a P.O. box or in-care-of address. D	
Country	HONG KONG

- E. 出生日期及簽署日期需以(MM-DD-YYYY)格式填寫
 Fill in the date of birth and signature date with (MM-DD-YYYY) format

8 Date of birth (MM-DD-YYYY) (see instructions)
01-15-1981 E
er 3 purposes only) (see instructions)

表格中的右下角 Bottom right hand corner of the form

08-30-2018 E
Date (MM-DD-YYYY)

- F. 請勿填寫戶口號碼，否則表格將僅限於所列戶口使用，您可能須為您的其他戶口另外填寫表格。

DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

7 Reference number(s) (see instructions)
F
Part II Claim of Tax Treaty Benefit

- G. 聯名戶口每人分別填寫一張，另外合乎美國稅務優惠的申請人需要每隔三年或當於國籍 / 居住國家有所更新時重新向證券商提供一份新的 W-8BEN 表格及其他所需文件。
 Each joint account holder should provide a separate W-8BEN form. Client which is compatible with income tax treaty have to provide a new W-8BEN form for every 3 years. A new W-8BEN form is required while the country of citizenship or country of residence is updated.