THE REQUIRED DOCUMENTS FOR RE-ACTIVATION OF DORMANT ACCOUNT-NON-PERSONAL

親愛的客戶您好，因您的帳戶已一年以上未使用，目前為靜止戶狀態，請您提供以下文件，俾使敝行將貴戶帳戶重新啟用：

Account No 帳號　:	
Account Name 戶名　:	
公司請提供以下文件：	董事/有權簽章人/持股 10%以上股東：請提供以下文件：
☐ The latest Register of Director(最新董事名冊) ☐ The latest Register of Member (最新股東名冊) ■ Certificates of Incumbency and/or good standing(公司存續證明) ■ Application Letter for Contact Detail Amendment(資料異動申請表) ■ Declaration of Tax Compliance ■ W-8BEN-E + FATCA Self-Certification Form 聲明書(非美籍公司填寫) ■ W9 + Waiver 同意書+ Self －Certificate Form 聲明書 （美籍公司填寫）	■ The latest Passport and ID (最新護照影本及身分證影本) ■ PDPA Consent Form 個資法 ■ W-8BEN + FATCA Self-Certification Form 聲明書(非美籍填寫) ■ W9 + Waiver 同意書 + Self －Certificate Form 聲明書（美籍填寫）

若有變更請提供

<u>以上文件</u>

1. <u>公司戶：公司文件影本請公司負責人簽名，個人證件影本由本人親簽</u>
2. <u>如您更換通訊地址，請提供地址證明。（例如：身分證影本、最近 6 個月以內的水電費收據）</u>
3. **FATCA 表格附註說明：**

   美國為了防止其納稅義務人利用海外帳戶規避稅捐，要求與全球金融機構協議向美國政府通報美國人的金融資料，以供查稅之用。新加坡將遵循美國人境外帳戶稅收遵從法案(FATCA) IGA Model 1 辦理，銀行需請帳戶持有人填報相關資料，並對具有繳納美國所得稅義務之個人或法人所開立帳戶，其資料及帳務內容將提供予美國國稅局(IRS)。

※FATCA 表格填寫說明請詳見第 25 至 43 頁

email 或傳真予敝行：

FAX： 65 6536 9773/65 6227 1858

Email：obssgp@megabank.com.tw

Add：80 Raffles Place, #23-20, UOB Plaza 2 Singapore 048624

Application Letter for Contact Detail Amendment (資料異動申請表)

Dear Customers:

Thank you for banking with Mega International Commercial Bank. To help us serve you better, kindly update your contact detail below and send this mailer back to us.（感謝您對本行支持，如您聯絡資料有變更，請填寫以下表格並寄回本行以便更新檔案。）

Account Name 戶名:	**Registration No(Passport, IC, Registration No) 證照/護照號碼：**

Account Type 帳戶類型:
☐Individual 個人戶 ☐Joint account 聯名戶 ☐Corporate 公司戶

1. **Beneficial owners 權益人:**
 ☐Major shareholders 大股東;☐Partners 合作夥伴;☐Directors 董事;☐Executive authority 管理權人
2. **Contact Person 聯絡人(如有改變請註明):** ______________________________

TelNo.(Home)：住家電話:	**TelNo.(Office)：辦公室電話：**	**Mobile No.：手機號碼：**	**Fax No.：傳真號碼：**

E-mail address 電子信箱：(請勾選是否做為電子帳單寄送帳戶：☐Yes 是, ☐No 否)

☐Adding 新增：______________________________

☐Deleting 刪除：______________________________

Mailing address 通訊地址(如有更換通訊地址，請提供地址證明，例如:身分證影本、最近6個月內的水電費收據):

1. **Occupation or business nature 職業或行業類別：** ____________
2. **Purpose of account 帳戶用途：**
 ☐Deposit/Salary/Remittance 儲蓄/薪資/轉帳; ☐Trade Business 貿易;☐Loan Account 授信;
 ☐Wealth Management 財富管理;☐Investment 投資;☐Others 其他: ________
3. **Source of fund 資金來源：**
 ☐Salary/Saving 薪資/儲蓄;☐Business 生意營運;☐Inheritage 家業繼承;☐Professional Service Provider 專業服務;☐Investor/Speculator 投資;☐Others 其他: ________
4. **Expected monthly transaction volume/numbers 預期每月交易量/筆數：**
 ____

Account No. 帳號:

____

Customer's signature(as bank's record)客戶原留簽樣

From Mega International Commercial Bank, Singapore Branch Operation Dept.

Tel: 65-65084202 Fax: 65-65369773 E-mail: OBSSGP@megabank.com.tw

Declaration of Tax Compliance

To: Mega International Commercial Bank Co., ltd, Singapore ("The Bank")

I/We____________________________________, hereby declare that本人特此聲明:

1. The Bank has confirmed with us that Monetary Authority of Singapore (MAS) designate Tax Crimes as Money Laundering Predicate Offences in singapore.
   貴行已充分告知本人，新加坡法令已將逃稅之犯罪行為納入防制洗錢法制規範。

2. I/We certify that we are in full compliance with all tax statutes administered by government.
   本人所有於貴行帳戶進出之資金均遵循相關國家稅法規定辦理。

3. Industry行業:
   - ☐ Agriculture, Fishing, Mining農林漁牧
   - ☐ Transport Communication交通運輸
   - ☐ Manufacturing製造
   - ☐ Business service服務
   - ☐ Building & Construction建築營造
   - ☐ Non-bank Finance金融週邊
   - ☐ Housing Loans房貸
   - ☐ Consumer Loans消金
   - ☐ General Commerce一般商業
   - ☐ Others其他:________________

4. The purpose for opening account開戶目的 :
   - ☐ Salary/Deposit/Remit薪資儲蓄轉帳
   - ☐ Wealth Management財富管理
   - ☐ Trade Business貿易
   - ☐ Investment投資
   - ☐ Loan Accountg授信往來
   - ☐ Others其他:________________

5. Source of Funds資金來源:
   - ☐ Salary/Saving薪資與儲蓄
   - ☐ Inheritage家業繼承
   - ☐ Business生意營運
   - ☐ Investor/speculator投資
   - ☐ Professional Service專業服務
   - ☐ Others其他:________________

6. The expected transaction counting預估存匯筆數: ____________/Month每月;
   Expected transaction volume預估存匯額: _____________(USD thousand美金千元).

We hereby declare that the information given in this declaration form is true and correct. We undertake to notify the Bank in writing immediately of any change in the status declared above.

本人特此聲明以上陳述均屬真實，並同意未來若有變更當即告知貴行。

* all above declaration is as required under Singapore Regulation for Prevention of Money Laundering and Countering the Financing of Terrorism.
以上所有陳述事項均遵循新加坡當局防制洗錢法令辦理。

____

Authorized Signature(s) 聲明人簽名

Dated this _______day of________ (month) ____________ (year)

Cust. ID:

Singapore has initialed a Model 1 Intergovernmental Agreement (IGA) with the US to implement FATCA in Singapore and has been included in the US Department of the Treasury's list of jurisdictions that are treated as having an IGA in effect. FATCA requires banks in Singapore to provide information of their account holders who are US Persons.

It would be appreciated if you could confirm your US Tax Residency status by completing this form as part of the Bank Account Opening procedure.

Thank you.

US Foreign Account Tax Compliance Act (FATCA): Confirmation of Tax Residency Status

Self-Certification Form for New Customers

Please tick [√] only one box

Either

☐ I confirm that I am a "**US person**"*note

If you are a US person, please provide your US Taxpayer Identification number (TIN):

____

You will also need to complete the W-9 Form

or

☐ I confirm that I am **not a "US person"** ***note**

If you are not a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of non-US passport or*
- *non-US government issued identification*

or

☐ I confirm that I am **no longer a "US person"** ***note**

If you are no longer a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of certificate of loss of US nationality; or*
- *I-407 Form;*

****Note: Definition of 'US person'***

a) A citizen or permanent resident of the United States (eg. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test');

b) US corporations, partnerships, estates and trusts;

c) Any other person that is not a foreign (i.e., non-US) person (as defined under US federal tax law).

Name : ____

Signature : ____

Date : ____

Form **W-8BEN-E**

(February 2014)

Department of the Treasury
Internal Revenue Service

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

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Information about Form W-8BEN-E and its separate instructions is at *www.irs.gov/formw8bene*.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:	**Instead use Form:**
• 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

Part I Identification of Beneficial Owner

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)

4 Chapter 3 Status (entity type) (Must check one box only):
☐ Corporation ☐ Disregarded entity ☐ Partnership
☐ Simple trust ☐ Grantor trust ☐ Complex trust ☐ Estate ☐ Government
☐ Central Bank of Issue ☐ Tax-exempt organization ☐ Private foundation

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. ☐ 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.

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 ☐ GIIN | b ☐ Foreign TIN | 10 Reference number(s) (see instructions)

Note. Please complete remainder of the form including signing the form in Part XXIX.

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

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: ________

Part IV Sponsored FFI That Has Not Obtained a GIIN

16 Name of sponsoring entity: ________

17 **Check whichever box applies.**

☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity;
- Is not a QI, WP, or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

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 is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

19 ☐ I certify that the FFI identified in Part I:

• Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;

• No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of $50,000 (as determined after applying applicable account aggregation rules); **and**

• Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than $50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 Name of sponsoring entity:

21 ☐ I certify that the entity identified in Part I:

• Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4);

• Is not a QI, WP, or WT;

• Has a contractual relationship with the above identified sponsoring entity that agrees to fulfill all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity; **and**

• Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

22 ☐ I certify that the entity identified in Part I:

• Was in existence as of January 17, 2013;

• Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**

• Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv)).

Part IX Certified Deemed-Compliant Investment Advisors and Investment Managers

23 ☐ I certify that the entity identified in Part I:

• Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A); **and**

• Does not maintain financial accounts.

Part X Owner-Documented FFI

Note. This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

• Does not act as an intermediary;

• Does not accept deposits in the ordinary course of a banking or similar business;

• Does not hold, as a substantial portion of its business, financial assets for the account of others;

• Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;

• Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**

• Does not maintain a financial account for any nonparticipating FFI.

Part X Owner-Documented FFI *(continued)*

Check box 24b or 24c, whichever applies.

b ☐ I certify that the FFI identified in Part I:

- Has provided, or will provide, an FFI owner reporting statement that contains:
  - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
  - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of $50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
  - Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.

c ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable.

d ☐ I certify that the entity identified in line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

25a ☐ (All restricted distributors check here) I certify that the entity identified in Part I:

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
- Does not solicit customers outside its country of incorporation or organization;
- Has no more than $175 million in total assets under management and no more than $7 million in gross revenue on its income statement for the most recent accounting year;
- Is not a member of an expanded affiliated group that has more than $500 million in total assets under management or more than $20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

b ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.

c ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XII Nonreporting IGA FFI

26 ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and ______________________________ ;
- Is treated as a ______________________________ under the provisions of the applicable IGA (see instructions); **and**
- If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN:

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

27 ☐ I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

Part XIV International Organization

Check box 28a or 28b, whichever applies.

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

b ☐ I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act;
- The benefit of the entity's income does not inure to any private person;
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

29a ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

b ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
  - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
  - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
  - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed $50,000 annually.

c ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

d ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.

e ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.

Part XV Exempt Retirement Plans (Continued)

f ☐ I certify that the entity identified in Part I:

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

30 ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity;
- Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
- Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA.
- Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
- Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII Territory Financial Institution

31 ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Part XVIII Excepted Nonfinancial Group Entity

32 ☐ I certify that the entity identified in Part I:

- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E);
- Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B);
- Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company

33 ☐ I certify that the entity identified in Part I:

- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) ____________ (date must be less than 24 months prior to date of payment);
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
- Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

34 ☐ I certify that the entity identified in Part I:

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on ____________;
- During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
- Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

Part XXI 501(c) Organization

35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated ____________; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Non-Profit Organization

36 ☐ I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including ____________ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is ____________ ; **and**
- The name of the securities market on which the stock is regularly traded is ____________ .

Part XXIV Excepted Territory NFFE

38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - Does not accept deposits in the ordinary course of a banking or similar business,
  - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
  - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b ☐ I further certify that the entity identified in Part I has no substantial U.S. owners, or

c ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXX.

Part XXVII Excepted Inter-Affiliate FFI

41 ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches;
- Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under §1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE

42 Name of sponsoring entity:

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 42.

Part XXIX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here ▶

Signature of individual authorized to sign for beneficial owner | Print Name | Date (MM-DD-YYYY)

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

Part XXX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.

Name	Address	TIN

Singapore has initialed a Model 1 Intergovernmental Agreement (IGA) with the US to implement FATCA in Singapore and has been included in the US Department of the Treasury's list of jurisdictions that are treated as having an IGA in effect. FATCA requires banks in Singapore to provide information of their account holders who are US Persons.

It would be appreciated if you could confirm your US Tax Residency status by completing this form as part of the Bank Account Opening procedure.

Thank you.

US Foreign Account Tax Compliance Act (FATCA): Confirmation of Tax Residency Status
Self-Certification Form for New Customers

Please tick [√] only one box

Either

☐ I confirm that I am a "**US person"***note

If you are a US person, please provide your US Taxpayer Identification number (TIN):

____

You will also need to complete the W-9 Form

or

☐ I confirm that I am **not a "US person" *note**

If you are not a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of non-US passport or*
- *non-US government issued identification*

or

☐ I confirm that I am **no longer a "US person" *note**

If you are no longer a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of certificate of loss of US nationality; or*
- *I-407 Form;*

****Note: Definition of 'US person'***

a) A citizen or permanent resident of the United States (eg. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test');

b) US corporations, partnerships, estates and trusts;

c) Any other person that is not a foreign (i.e., non-US) person (as defined under US federal tax law).

Name : ____

Signature : ____

Date : ____

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ ________

☐ Other (see instructions) ▶

Exemptions (see instructions):
Exempt payee code (if any) ________
Exemption from FATCA reporting code (if any) ________

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at *www.irs.gov/w9*. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien,

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,

• An estate (other than a foreign estate), or

• A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,

• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and

• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	**THEN the payment is exempt for . . .**
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at *www.ssa.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov.* You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

同意書(Waiver)

一、 帳戶資料之申報：

茲因本人/本公司係　貴行依美國「海外帳戶稅收遵循法」(Foreign Account Tax Compliance Act,以下簡稱 FATCA 法案)所規定應向美國國稅局(IRS)申報之往來對象，茲同意　貴行在依據 FATCA 法案申報本人/本公司與 貴行往來相關資料之特定目的範圍內，得為必要之資料蒐集、處理、利用與國際傳輸。

1. Declaration of account information:

   Whereas I/the company am/is a business customer of Mega International Commercial Bank Co., Ltd. (Mega Bank), and in compliance to the Foreign Account Tax Compliance Act (FATCA), Mega Bank is regulated to report all business transactions to the Internal Revenue Servece (IRS). In agreement to declare the specific range of relevant information between Mega Bank and me/the company in regards to FATCA, certain necessary information gathering, deposition, utilization and international transmissions are required.

二、 本人/本公司已於合理期間內，審閱上述同意條款全部內容，並經　貴行明確告知各款內容及相關風險，茲聲明本人/本公司已完全充分瞭解上述條款內容而願遵守該條款。

2. I/The company have/has already examined the full content of this form contract in a sufficient amount of time, and am/is fully informed of the content and related risks. It is a true statement made by me/the company with fully understanding the content and willing to cooperate and comply.

此　致

Above all

兆豐國際商業銀行

Mega International Commercial Bank

存　戶　簽　章　：

(Sign here)

（與印鑑卡「存戶簽名及蓋章欄」留存之簽樣相符）

(It should be consistent with the specimens archived in the boxes of specimen seal certificate card of the Depositor.)

身分證統一編號/統一編號：

(ID number)

日期：

(Date)

經辦：________　驗印：________

103.7-1 版

Mega International Commercial Bank Co., Ltd. (Singapore Branch)
兆豐國際商業銀行（新加坡分行）

Personal Data Protection Policy and Practices (INTERNAL)
個人信息保護守則及操作（內部）

Notification Of and Consent To Collection, Use and Disclosure of Personal Data Form
有關收集、使用及披露個人信息之通知及同意表

1. Mega International Commercial Bank Co., Ltd. (Singapore Branch) and its related corporations (the "**Bank**") is seeking your consent to the collection, use and disclosure of your "personal data" on the terms and subject to the conditions herein stated.
兆豐國際商業銀行（新加坡分行）及其關聯公司（"**本行**"）就按照如下條款及條件收集、使用及披露您的"個人信息"徵求您的同意。

2. For the purposes of this Form, "**personal data**" means data, whether true or not, about you, from which you can be identified, or from that data and other information which the Bank has or is likely to have access to. Personal data includes, but is not limited to, data such as your name, identification number, telephone numbers, addresses, email addresses and any other information relating to individuals which you have provided to the Bank.
為本表格之目的，"**個人信息**"是指與您相關的，可以此識別您的個人身份的信息，且本行有權使用該信息或其他相關信息，無論該信息是否真實。個人信息包括，但不限於姓名、身份號碼、電話號碼、地址、郵件地址及您已提供給本行的其他信息。

3. The Bank collects, uses and discloses your personal data for the following purposes in connection with your relationship with the Bank, to the extent applicable:
基於您與本行的關係，本行將收集、使用及披露您的個人信息以作如下用途：

(a) evaluating and processing your request for any of the products and/or services offered or distributed by the Bank (including but not limited to third party products and/or services);
評估并處理您申請本行承辦的任何產品及/或服務（包括但不限於第三方產品及/或服務）；

(b) evaluating and determining the terms of such offering or distribution, including price and eligibility;
評估并確定提供上述產品及/或服務的條件，包括價格及資格；

(c) providing products and/or services requested;
提供您所申請的產品及/或服務；

(d) conducting research (whether conducted by the Bank or by a third party) for the purposes of developing or improving products, services, security, service quality, and marketing strategies (including but not limited to that provided by third parties);
為發展或改善產品、服務、服務質量及營銷策略（包括但不限於由第三方提供的產品、服務、服務質量及營銷策略）之目的而開展研究工作（無論該研究是由本行或由第三方開展）；

(e) offering and marketing to you, in various modes, any products, services, special offers, promotions or events provided by the Bank which we think may be of interest to you;
通過各種方式，為您提供或推銷我們認為對您有利的任何產品、服務、特價、優惠或活動；

(f) managing your business, obligations and relationship with the Bank and the Bank's obligations to you;
管理您與銀行之間的業務往來、義務責任、相互關係，以及銀行對您的義務責任；

(g) performing verification and such security checks as the Bank may reasonably require to detect, prevent and/or investigate any crime, offence or breaches of terms of agreements;
進行本行合理要求的核查及安全檢查，以及時發現、預防及/或調查任何犯罪、違法或違約行為；

(h) performing checks with the Do Not Call Registry;
開展有關拒絕來電登記的檢查；

(i) generating financial, regulatory, management or other related reports and performance of analytics;
開展財務、合規、管理或其他相關的報告及性能分析；

(j) meeting or complying with the Bank's internal policies and procedures and any applicable rules, laws, regulations, codes of practice, guidelines, orders or requests issued by any court, legal or regulatory bodies (both national and international);
遵守銀行的內部政策、程序，任何適用的法律、法規、業務規範、指引，以及任何（包括國內及國外的）法院、法律或監管機構發出的指令或要求；

(k) performing audit checks and for legal purposes (including but not limiting to seeking advice and enforcing the Bank's legal rights, drafting and reviewing of documents and facilitating dispute resolution);
開展審計及法律核查（包括但不限於尋求法律意見及執行本行的法定權利、起草并審閱文件及促進糾紛的解決）；

(l) facilitating any proposed or actual business assignment, transfer, participation or sub-participation in any of the Bank's rights or obligations;
便於本行任何權利或義務的可能或實際的轉讓、轉移、參與或從屬參與；

(m) handling feedback and/or complaints; and
處理反饋及/或投訴；以及

(n) purposes which are reasonably related to the aforesaid.
與上述目的合理相關的其他目的。

4. Personal data held by the Bank will be kept confidential and the Bank will make reasonable security arrangements to prevent unauthorised access, collection, use, disclosure, copying, modification, disposal or similar risks. However, in order to carry out the purposes listed above, the Bank may, to the extent permitted by applicable law and/or regulation, share personal data with third parties, whether in Singapore or elsewhere. When doing so, the Bank will require them to ensure that personal data so disclosed is kept similarly confidential and secure.
本行將對持有的個人信息予以保密，並且本行將通過合理的安全措施防止未經授權獲取、收集、使用、披露、複製、修改、處理該信息或類似的風險。然而，為實現上段所述之目的，本行可以在法律及/或法規允許的範圍內，與第三方分享個人信息，無論該第三方在新加坡或其他地區。於此同時，本行將要求第三方確保對被披露的個人信息予以保密，并採取類似的安全措施。

5. In addition to the foregoing, by providing personal data of a third party (e.g. information of next-of-kin, emergency contact, family members) to us, you also represent and warrant that consent from that third party has been obtained for the collection, use and disclosure of that personal data by the Bank for the purposes listed above.
此外，當您向我們提供第三人的個人信息（如近親屬的信息、緊急聯繫方式、家庭成員）時，您也應承諾并保證第三人同意本行為上述目的收集、使用及披露其個人信息。

6. Many webpages and mobile applications use "cookies". A cookie is a small text file that a webpage or mobile application can send and store on your computer or mobile device. The Bank uses cookies in some of its webpages to collect information about users of the same (such as session information). You can adjust your browser's settings to disable cookies, but note that in doing so, you may not be able to access certain parts and/or functions of our webpage.
許多網頁及手機應用程序中會使用"cookies"。cookies 是一個小的文本文件，網頁或手機應用程序可在電腦或手機上發送或存儲該文件。本行在部份網頁中使用 cookies 來收集用戶信息（如會話信息）。您可通過調整瀏覽器的設置阻止 cookies 運行，但需要注意的是，若您這樣操作，可能會導致您無法瀏覽和使用本行網站的某些部份或/及功能。

7. You may at any time withdraw any consent given, in respect of the collection, use or disclosure by the Bank of your personal data, for any purpose. If you withdraw any consent given, depending on the nature of your request, the Bank may not be able to carry on certain business and transactions with you, and your withdrawal may result in a breach of contractual obligations or undertakings to the Bank, in which case, the Bank's legal rights and remedies are expressly reserved.
您在任何時候均有權撤銷對銀行為任何目的收集、使用或披露您的個人信息之許可。若您撤銷該許可，則根據您所提要求之性質，本行可能無法再與您開展某些業務或交易，并且您的撤銷可能會導致您違反合同義務或向銀行作出的擔保，如此，則銀行明確保留其法定權利及救濟措施。

8. The Bank retains your personal data until it is reasonable to assume that the purpose for which your personal data was collected is no longer being served by its retention, and retention is no longer necessary for legal or business purposes.
本行會保留您的個人信息，直至根據合理推斷，繼續保留您的個人信息無法繼續達到收集該信息的目的，且為法律或業務之目的亦無必要繼續保留該信息。

9. You may request access to and correction of your personal data held by the Bank. Depending on the nature and complexity of your request, the Bank may charge a fee for processing your request for access and/or correction. The Bank will inform you of the fee beforehand and take further instructions before it is charged to you.
您可以要求獲取和更正由銀行持有的您的個人信息。根據要求的性質及複雜程度，本行會就處理您獲取及/或更正信息的請求收取一定費用。本行將會提前告知所需費用，并在收取費用前接受您的進一步指示。

10. As the Bank relies on your personal data to provide products and services to you, you shall ensure that at all times, the information provided to the Bank is correct, accurate and complete, and you shall update the Bank in a timely manner of any and all changes to the same.
鑒於本行基於您的個人信息向您提供產品及服務，您應保證在任何時候您提供給本行的信息均為正確、準確及完整，且若該信息有任何變動時，您應立刻告知本行。

11. Any consent given pursuant to this Form shall not derogate from, and shall be without prejudice to, any other rights which the Bank may have to collect, use and disclose your personal data, and nothing herein is to be construed as limiting the same.
您根據本守則所作之許可不得損害或違背本行收集、使用及披露您的個人信息的其他權利，且本守則的約定不得解釋為對其他權利的限制。

12. The Bank may amend this Form from time to time to ensure that it is consistent with any changes in laws and regulations. The Bank will make available such updated policy at its office in Singapore. All communications, transactions and dealings with the Bank shall be subject always to the latest version of this Form in force at the time.
本行可以不時對本守則作出修改，以保證其與法律法規的任何變更保持一致。本守則可在本行新加坡分行取閱。與本行的任何溝通、交易及業務往來均應受制于本守則當時有效的最新版本。

13. To contact us on any aspect of this Form, please visit us at our office in Singapore or get in touch with Mega International Commercial Bank Singapore Branch-Operation Dept.at TEL 65-62277667 ext 215 or 217; FAX 65-65369773.
有關本守則的任何問題，請蒞臨本行新加坡辦公室，或致電兆豐國際商業銀行新加坡分行營業部，電話號碼為 65-62277667，分機 215 或 217，傳真號碼 65-65369773。

14. This Form is written in both the English and Chinese languages. In case of any discrepancy between the two versions, the English Version shall prevail.
本文以中、英文書就，若兩種版本之間存在不一致的，以英文版本為準。

CONSENT TO COLLECTION, USE AND DISCLOSURE OF PERSONAL DATA BY MEGA INTERNATIONAL COMMERCIAL BANK CO., LTD. (SINGAPORE BRANCH)
同意兆豐國際商業銀行（新加坡分行）收集、使用及披露個人信息

I, ______________________________ (NRIC/Passport No: ___________________) hereby acknowledge that I have received, reviewed and understood the terms set out above, and I hereby give my consent to Mega International Commercial Bank Co., Ltd. (Singapore Branch) and its related corporations, to collect, use and disclose my personal data for the purposes aforementioned.
本人，______________________________（身份證/護照號碼：___________________）在此確認我已經收到、審閱并理解上述條款，且本人在此同意兆豐國際商業銀行（新加坡分行）及其關聯企業為上述之目的，收集、使用及披露我的個人信息。

_________________________ _____________________

Name 姓名: Date 日期:
NRIC/Passport No. 身份證/護照號碼:

Singapore has initialed a Model 1 Intergovernmental Agreement (IGA) with the US to implement FATCA in Singapore and has been included in the US Department of the Treasury's list of jurisdictions that are treated as having an IGA in effect. FATCA requires banks in Singapore to provide information of their account holders who are US Persons.

It would be appreciated if you could confirm your US Tax Residency status by completing this form as part of the Bank Account Opening procedure.

Thank you.

US Foreign Account Tax Compliance Act (FATCA): Confirmation of Tax Residency Status

Self-Certification Form for New Customers

Please tick [√] only one box

Either

☐ I confirm that I am a "**US person"***note

If you are a US person, please provide your US Taxpayer Identification number (TIN):

____

You will also need to complete the W-9 Form

or

☐ I confirm that I am **not a "US person"** ***note**

If you are not a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of non-US passport or*
- *non-US government issued identification*

or

☐ I confirm that I am **no longer a "US person"** ***note**

If you are no longer a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of certificate of loss of US nationality; or*
- *I-407 Form;*

****Note: Definition of 'US person'***

a) A citizen or permanent resident of the United States (eg. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test');

b) US corporations, partnerships, estates and trusts;

c) Any other person that is not a foreign (i.e., non-US) person (as defined under US federal tax law).

Name : ____

Signature : ____

Date : ____

Form **W-8BEN**

(Rev. February 2014)

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.**
▶ **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.**

OMB No. 1545-1621

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
• A person acting as an intermediary	W-8IMY

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 ____________ of the treaty identified on line 9 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: ____________

____

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 ▶

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)

Singapore has initialed a Model 1 Intergovernmental Agreement (IGA) with the US to implement FATCA in Singapore and has been included in the US Department of the Treasury's list of jurisdictions that are treated as having an IGA in effect. FATCA requires banks in Singapore to provide information of their account holders who are US Persons.

It would be appreciated if you could confirm your US Tax Residency status by completing this form as part of the Bank Account Opening procedure.

Thank you.

US Foreign Account Tax Compliance Act (FATCA): Confirmation of Tax Residency Status

Self-Certification Form for New Customers

Please tick [√] only one box

請務必確實勾選

Either

☐ I confirm that I am a "**US person**"*note

If you are a US person, please provide your US Taxpayer Identification number (TIN):

____

You will also need to complete the W-9 Form

or

☐ I confirm that I am **not a "US person"** ***note**

If you are not a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of non-US passport or*
- *non-US government issued identification*

or

☐ I confirm that I am **no longer a "US person"** ***note**

If you are no longer a US person, you will need to complete the W-8BEN Form and provide one of the following supporting documents

- *copy of certificate of loss of US nationality; or*
- *I-407 Form;*

Note: Definition of 'US person'
a) *A citizen or permanent resident of the United States (eg. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test');*
b) *US corporations, partnerships, estates and trusts;*
c) *Any other person that is not a foreign (i.e., non-US) person (as defined under US federal tax law).*

Name : 姓名 (公司及個人需分別填寫) ____________________

Signature : 簽章 ____________________

Date : 填寫日期 ____________________

Form **W-8BEN-E** (February 2014)	**Certificate of Status of Beneficial Owner For United States Tax Withholding and Reporting (Entities)** **【非美國應稅身分聲明書 (法人戶)專用】**	OMB No.1545-1621

Part I / Part 1 — Identification of Beneficial Owner (法人身分識別區)

1 Name of organization that is the beneficial owner (法人名稱)	2 Country of incorporation or organization (法人註冊國家別)

3 Name of disregarded entity receiving the payment(if applicable)
(收到款項之非實體法人(Paper Co.)名稱(如適用者))

4 Chapter 3 Status (entity type)(Must check one box only)：
(美國稅法第 3 章身分(應勾選乙項)：

- ☐ Corporation (公司組織)
- ☐ Disregarded entity (非美國稅務主體法人—如：境外成立之 Paper Company)
- ☐ Partnership (合夥)
- ☐ Simple trust (單純信託)
- ☐ Grantor trust (授予人信託)
- ☐ Complex trust (複合信託)
- ☐ Estate (不動產業)
- ☐ Government (政府機關)
- ☐ Central Bank of Issue (中央銀行)
- ☐ Tax-exempt organization (豁免繳稅組織)
- ☐ Private foundation (私人基金)

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. ☐ Yes ☐ No
(如上列選項為非美國稅務主體法人、合夥、單純信託或授予人信託，該法人是否適用租稅協議?如"是"請填 Part 3)

5 Chapter 4 Status (FATCA status)(Must check one box only unless otherwise indicated)
(美國稅法第 4 章身分(應勾選乙項))

	編號	原文名稱	說明事項	中文名稱
金融機構	1	☐ 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).	Part 1 及 Part 3 填寫完畢後，無聲明事項，請直接至最後一頁簽署	未簽署協議的非美籍金融機構 (下同：FFI→非美籍金融機構) (FFI：Foreign Financial Institution)
	2	☐ Participating FFI.		有簽署協議的非美籍金融機構
	3	☐ Reporting Model 1 FFI.		簽署 IGA Model 1 的非美籍金融機構
	4	☐ Reporting Model 2 FFI.		簽署 IGA Model 2 的非美籍金融機構
	5	☐ Registered deemed-compliant FFI(other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).		視同合規已註冊的非美籍金融機構 (指 reporting Model 1 FFI 或 sponsored FFI that has not obtained a GIIN 以外者)
	6	☐ Sponsored FFI that has not obtained a GIIN. Complete Part IV.	Part 4	集合管理運用帳戶具管理決策的信託，無 GIIN 碼的非美籍金融機構(委託人超過 20 人)
	7	☐ Certified deemed-compliant nonregistering local bank. Complete Part V.	Part 5	視同合規未註冊的本國銀行 (如：農漁會信用合作社)
	8	☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	Part 6	視同合規僅具有低金融資產價值的非美籍金融機構
	9	☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	Part 7	視同合規非美籍金融機構代管之投資法人 (如：創投、私募基金股東在 20 人以下)
	10	☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	Part 8	視同合規的有限生命債權投資法人
	11	☐ Certified deemed-compliant investment advisors and investment manager. Complete Part IX.	Part 9	視同合規的投資顧問或資產管理顧問公司(無全委且不替客戶保管資產)
	12	☐ Owner-documented FFI. Complete Part X.	Part 10	提交業主文件視同合規之非美籍金融機構 (如：本國代客操作的投信、投顧公司)
	13	☐ Restricted distributor. Complete Part XI.	Part 11	受限制的分銷商
	14	☐ Nonreporting IGA FFI(including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.	Part 12	已簽署跨政府協議且無需申報之非美籍金融機構

非金融機構（一般法人）	15	☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.	Part 13	外國政府機構、美國政府持有，或有發行權的非美國中央銀行
	16	☐ International organization. Complete Part XIV.	Part 14	國際組織(如：紅十字會)
	17	☐ Exempt retirement plans. Complete Part XV.	Part 15	豁免繳稅的退休計劃
	18	☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.	Part 16	豁免繳稅受益人持有的法人組織
	19	☐ Territory financial institution. Complete Part XVII.	Part 17	美國屬地註冊的金融機構
	20	☐ Excepted Nonfinancial group entity. Complete part XVIII.	Part 18	除外的非金融集團一般法人
	21	☐ Excepted nonfinancial start-up company. Complete Part XIX.	Part 19	除外的非金融業新設(創)一般法人
	22	☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.	Part 20	除外的非金融業清算或破產中的一般法人
	23	☐ 501(c) organization. Complete Part XXI.	Part 21	美國稅法 501(c)規範一般法人
	24	☐ Nonprofit organization. Complete Part XXII.	Part 22	非營利組織
	25	☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.	Part 23	在公開市場交易之非美籍一般法人(如：臺灣上市、上櫃及興櫃公司)
	26	☐ Excepted territory NFFE. Complete Part XXIV.	Part 24	美國屬地註冊一般法人
	27	☐ Active NFFE. Complete Part XXV.	Part 25	實質營運之非美籍一般法人
	28	☐ Passive NFFE. Complete Part XXVI.	Part 26	消極性非美籍一般法人(如：台灣的投資、開發公司)
	29	☐ Excepted inter-affiliate FFI. Complete Part XXVII.	Part 27	除外聯屬公司間的非美籍金融機構(如金控之非金融業務子公司)
	30	☐ Direct reporting NFFE.		直接申報非美籍一般法人
	31	☐ Sponsored direct reporting NFFE. Complete Part XXVIII.	Part 28	委託特定合規金融機構代申報之 NFFE (擬不提供實質股東之 Passive NFFE)

6 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-or address** (other than a registered address).
(固定營業地址)(請勿填列郵政信箱或代收郵件地址)

City or town, state or province. Include postal code where appropriate. (縣市及郵遞區號)	Country (國家)

7 Mailing address (if different from above)
(通訊地址)(與上述相同者免填)

City or town, state or province. Include postal code where appropriate. (縣市及郵遞區號)	Country (國家)

8 U.S. taxpayer identification number (TIN), if required (美國稅籍碼)	9a ☐ GIIN (全球中間機構識別號碼：已簽署 IGA Model 1 及 Model 2 FFI 向美國 IRS 註冊 19 bits 號碼)	b ☐ Foreign TIN (其他國家稅籍號碼)	10 ☐ Reference number(s) (其他證號)

Note. Please complete remainder of the form including signing the form in Part XXIX.
(注意：請填寫本表格的其餘部分，包括 Part 29 應簽署之欄位)

Part II **Part 2**	**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.) (非美國稅務主體法人與分公司收取的款項，如：境外成立的 Paper Company)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment.(美國稅法第 4 章身分)
☐ Limited Branch.(有限公司分公司) ☐ Reporting Model 1 FFI. ☐ U.S. Branch.(美國分公司)
☐ Participating FFI.(合規非美籍金融機構) ☐ 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).

(非美國稅務主體法人或分公司的地址)

City or town, states or province. Include postal code where appropriate.
(縣市及郵遞區號)

Country
(國家)

13 GIIN (if any)(全球中間機構識別號碼(如有請提供))

Part III Part 3 **Claim of Tax Treaty Benefits** (if applicable). (For Chapter 3 purposes only)
(適用租稅協議之優惠稅率)(如適用者填寫)(僅適用於美國稅法第 3 章之目的使用)

14 I certify that (check all that apply)：(本人特此聲明)(得複選)

a ☐The beneficial owner is a resident of ____________________within the meaning of the income tax treaty between the United States and that country.(受益人為與美國有租稅協議之______(國家)居民)

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).(欲適用租稅協議之帳戶或款項之受益人符合租稅協議內之相關規定)

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).(此租稅協議適用之款項為由非美國公司所發放之股利或由非美國公司之美國商業活動所支付之利息)

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：_____________________.(受益人聲明所適用之租稅協議章節、適用之稅率、款項性質，並解釋為何受益人符合適用租稅協議之資格)

Part IV Part 4 **Sponsored FFI That Has Not Obtained a GIIN**
(集合管理運用帳戶具管理決策的信託，無 GIIN 號碼的非美籍金融機構(委託人超過 20 人))

16 Name of sponsoring entity：____________(信託法人名稱)

17 **Check whichever box applies.**(請勾選下列適合項目)

☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is an FFI solely because it is an investment entity；(非美籍金融機構係單純的投資法人)
- Is not a QI, WP, or WT; and (非合格中間機構、外國扣繳合夥企業、外國扣繳信託，且)
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.(上述聲明之法人為本人之信託法人)

☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is a controlled foreign corporation as defined in section 957(a)(為稅法 957(a)所述之受控制的外國公司)
- Is not a QI, WP, or WT；(非合格中間機構、外國扣繳合夥企業、外國扣繳信託)
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**(係由上述同意成為信託法人之美國金融機構直接或間接擁有)
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.(與上述信託法人使用相同電腦會計系統，可便利信託法人瞭解帳戶持有人與受款人所有資訊，包括並不限於客戶身分、證明文件、帳戶餘額及支付款項資料等)

Part V Part 5 **Certified Deemed-Compliant Nonregistering Local Bank**
(視同合規未註冊的本國銀行(如：農漁會信用合作社))

18 ☐I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- 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；(係在其國內註冊登記為經營銀行、信用機構或合作社組織(或類似無營利性質的信用合作社者))
- 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, member, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization；(主要從事對非銀行之客戶提供有關銀行業務之存款或放款，及於聯貸或類似信用合作組織中，提供予該組織成員不超過5%之利息)
- Does not solicit account holders outside its country or organization;(未爭攬境外人士設立帳戶)
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does no include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);(於其國家境外無固定營業場所(依此目的，固定營業場所並不包括未對外公告地點之管理單位)
- Has no more that $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(資產負債表上總資產不超過 US$1.75 億元，若其為金融集團之一員，該集團合併資產負債表之總資產不得超過 US$5 億元，且)
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set for in the Part V.(該金融集團除了符合 Part 5 規範之其他註冊於 Part 1 聲明之國家的非美籍金融機構外，無任何成員為非美籍金融機構)

Part VI Part 6	**Certified Deemed-Compliant FFI with only Low-Value Accounts** (視同合規僅具有低金融資產價值的非美籍金融機構)

19 ☐I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract.(非主要從事以下業務：投資、轉投資、證券投資、合夥利益、商品交易、名目本金契約、保險與年金契約、或是從事期貨、遠期外匯、選擇權等契約之權益證券、合夥利益、商品交易、名目本金契約、保險與年金契約之收益者)
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of US$50,000(as determined after applying applicable account aggregation rules); and(非美籍金融機構或集團成員所保有之金融帳戶餘額或價值不超過美金$5 萬元，且)
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than US$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.(非美籍金融機構或整個集團近年度合併資產負債表的總資產不超過美金$5,000 萬元。)

Part VII Part 7	**Certified Deemed-Compliant Sponsored, Closely held Investment Vehicle** (視同合規非美籍金融機構代管之投資法人(如：創投、私募基金投資股東在 20 人以下))

20 Name of Sponsoring entity：____________ (代管投資法人名稱)

21 ☐I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4); (該非美籍金融機構係美國稅法§1.1471-5(e)(4)所規範為純粹之投資法人)
- Is not a QI, WP, or WT; (非合格中間機構、外國扣繳合夥企業、外國扣繳信託)
- Has a contractual relationship with the above identified sponsoring entity that agrees to fulfill all due diligence, withholding, and reporting responsibilities of a participating FFI on behalf of this entity; and(與上述受管投資法人，即同意代表本人履行審查、扣繳和申報義務之參與合規的非美籍金融機構，有合約關係，且)

- Twenty of fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interest owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).(僅 20 人以下之個人持有所有負債與股權利益之法人)

Part VIII Part 8	**Certified Deemed-Compliant limited Life Debt Investment Entity** (視同合規的有限生命債權投資法人)

22 ☐I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Was in existence as of January 17,2013；(指 2013.1.17 以前已經存在)
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and(於 2013.1.17 前根據信託契約或類似的協議，對所有類別投資者已發行的債務或股權利益者)
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv).(因符合被視為有限生命債權投資法人而視同合規)

Part IX Part 9	**Certified Deemed-Compliant Investment Advisors and Investment Managers** (視同合規的投資顧問或資產管理顧問公司(無全委且不替客戶保管資產))

23 ☐I certify that the identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A); and(本金融機構係美國稅法§1.1471-5(e)(4)(i)(A)所規範為純粹之投資法人，且)
- Does not maintain financial accounts.(並未保有金融帳戶)

Part X Part 10	**Owner-Documented FFI** (提交業主文件視同合規之非美籍金融機構(如：本國代客操作的投信、投顧公司))

Note. This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.(此狀態僅於依本表所填列之美籍金融機構或參與合規之非美籍金融機構同意符合提交業主文件之視同合規非美籍金融機構。此外，並為下列事項之聲明)

24 a ☐(All owner-documented FFIs check here) I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Does not act as an intermediary；(非中間機構身分)
- Does not accept deposits in the ordinary course of a banking or similar business；(不經營一般銀行或類似銀行收受存款業務)
- Does not hold, as a substantial portion of its business, financial assets for the account of others；(不經營保管客戶金融資產業務)
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account；(不經營發行或有義務支付款項予任何金融帳戶的保險公司(或保險公司的控股公司))
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and(非金融控股公司控制或其子公司的法人，不經營一般銀行或類似銀行收受存款業務，不經營保管客戶金融資產業務，不經營發行或有義務支付款項予任何金融帳戶的保險公司(或保險公司的控股公司)業務，且)
- Does not maintain a financial account for any nonparticipating FFI.(不為任何不合規之非美籍金融機構保有金融帳戶)

Check box 24b or 24c, whichever applies.(若有適用者，請勾選 24b 或 24c 項)

b ☐I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Has provided, or will provide, an FFI owner reporting statement that contains:(將會提供非美籍外國金融機構的稅務聲明文件，包括如後：)
- The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons); (直接或間接持有股權利益的每位自然人及美國應稅身分人士的名稱、地址、納稅人識別碼(若有者)、美國稅法第 4 章身分以及稅務聲明文件(若有需要者))
- The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of $50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and(本人(包括任何的間接債權利益)持有的債權利益金額達美金$5 萬元以上的每位自然人及美國應稅身分人士的名稱、地址、納稅人識別碼(若有者)、美國稅法第 4 章身分及稅務聲明文件(若有需要者)，且)
- Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.(有義務履行中間扣繳義務人需求的任何資訊)

c ☐I certify that the FFI identified in Part I has provided, or will provide, an auditor' s letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.(本人聲明於 Part 1 所列之非美籍金融機構，將於付款後 4 年內提供由獨立會計師事務所或於美國註冊之合格代理人，於檢視本人所有業主及債務持有人依美國稅法第§1.1471-3(d)(6)(iv)(A)(2)提供之文件檔案，確認本人為視同合規非美籍金融機構，並簽署審查報告。於 Part 1 所列之非美籍金融機構已提供或將會提供該非美籍金融機構業主聲明為美國應稅身分之 Form W-9 及同意書)

Check box 24d if applicable. (若有適用者，請勾選 24d 項)

d ☐I certify that the entity identified in line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.(本人聲明第一行所述之法人，不具有任何不明身分受益人或指定不明類型受益人的信託業主)

Part XI Part 11	**Restricted Distributor** (受限制的分銷商)

25 a☐(All restricted distributors check here) I certify that the entity identified in Part I:(本人為 Part 1 之法人)

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished；(係經營有關於債權或受限制基金的股權利益形式配股權的經銷商)
- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other；(至少須為 30 位以上無相互關聯的客戶提供投資服務，且其中至少有一半的客戶無關係者)
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);(依據本國有關反洗錢防制法的規定執行 AML 審查程序)
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any；(僅在註冊國營運，於國外無固定營業場所，且其集團內之成員亦如此)
- Does not solicit customers outside its country of incorporation or organization；(不招攬註冊登記國以外

之客戶)

- Has no more than $175 million in total assets under management and no more than $7 million in gross revenue on its income statement for the most recent accounting year ; (總管理資產不超過美金$1.75 億元，且最近會計年度損益表淨收益不超過美金$700 萬元)
- Is not a member of an expanded affiliated group that has more than $500 million in total assets under management or more than $20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and(非總管理資產超過美金$5 億元以上，或是最近會計年度合併損益表之淨收益超過美金$2000 萬元集團之成員)
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.(非經營任何債權或受限制基金的股權利益予美國應稅身分人士、有一位或以上具有美國應稅身分股東的消極性的非美籍一般法人、未合規之非美籍金融機構)

Check box 25b or 25c, whichever applies.(若有適用者，請勾選 25b 或 25c)

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:(本人為 Part 1 聲明之法人，銷售於 2011.12.31 後簽訂之債權或受限制基金之股權利益形式配股的契約)

b ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.(分銷協議契約中，已經明訂包含對美國法人及美國應稅身分人士出售債權或股權利益的全面禁止銷售條款，並且亦包含禁止向任何特定的美國應稅身分人士、擁有一位或多位美國實質股東的消極性的非美籍一般法人、或未合規之非美籍金融機構出售債權或股權利益的約束條款)

c ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.(目前分銷協議契約中，已經明訂於上述時間以前所銷售者，包含禁止向任何特定的美國應稅身分人士、擁有一位或多位美國應稅身分股東的消極性的非美籍一般法人、或未簽署協議的非美籍金融機構出售債權或股權利益的約束條款，並已依美國稅法§1.1471-4(c)規範審查與本交易有關聯的帳戶，包括舊帳戶、已贖回或已退休之帳戶，或是造成此類限制基金移轉股權分配款項予銷售任何特定的美國應稅身分人士、擁有一位或多位美國應稅身分股東的消極性的非美籍一般法人、或未簽署協議的非美籍金融機的已簽署協議的非美籍金融機構或是 Model 1 直接申報的非美籍外國證券金融機構)

Part XII Part 12	**Nonreporting IGA FFI** (已簽署跨政府協議且無需申報之非美籍金融機構)

26 ☐ I certify that the FFI identified in Part I：(本人為 Part 1 聲明之非美籍金融機構，並為下列事項之聲明)

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and______________ ; (適用於美國與__________之間所簽署跨政府協議下之非直接申報的金融機構身分)
- Is treated as a___________under the provisions of the applicable IGA (see instructions); **and**(係依據跨政府協議規範之____________ ，且)
- If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN：_____________(若屬跨政府協議之 Model 2 的視同合規非美籍金融機構，應提供

GIIN：__________)

Part XIII Part 13	**Foreign government, Government of a U.S. Possession, or Foreign Central Bank of Issue** (外國政府機構、美國政府持有，或有發行權的非美國中央銀行)

27 ☐I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).(本人為 Part 1 所列法人且為支付款項之實質受益人，而本人未從事有關保險公司、保管機構、與支付款項、開立帳戶或是本表格內所提同一類型之商業金融活動(除非美國稅法§1.1471-6(h)(2)所許可者))

Part XIV Part 14	**International Organization** (國際組織(如：紅十字會))

Check box 28a or 28b, whichever applies. (請勾選適用 28a 或 28b)

28 a ☐I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).(本人聲明 Part 1 所列之法人係第 7701(a)(18)節所述之國際性組織)

b ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is comprised primarily of foreign governments；(主要成員為非美國政府機構)
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act；(依據類似國際組織豁免法之跨政府或超國家間法律所組織設立)
- The benefit of the entity's income does not inure to any private person；(任何私人均不得主張該法人所得之收益)
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).(法人係支付款項之實質受益人，且未從事有關保險公司、保管機構、與支付款項、開立帳戶或是本表格內所提同一類型之商業金融活動(除非稅法§1.1471-6(h)(2)所允許者))

Part XV Part 15	**Exempt Retirement Plans** (豁免繳稅的退休計劃)

Check box 29a,b,c,d,e, or f, whichever applies.(請勾選適當條款)

29 a ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits)；(設立登記於與美國有簽署租稅協訂的國家)
- Is operated principally to administer or provide pension or retirement benefits; and(主要經營管理或提供養老金或退休福利，且)
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.(該基金從美國來源獲得應有的收入(或是其可能產生任何有關收入的分配權利)，符合適用限制享有租稅協訂待遇的其他國家居民)

b ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered；(為提供退休、殘疾、或死亡之撫卹金(或任何組合)予前受雇於一個或多個雇主之受僱人所成立)
- No single beneficiary has a right to more than 5% of the FFI's assets；(任何單一受益人的權益不超過本非美籍金融機構資產 5%以上)
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated； and(受到政府

監督，並應提供有關受益人的年度資訊報告予設立或經營基金國家的相關稅務單位，且)

- Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan；(基金之設立為退休或養老計畫，且依該基金設立或經營國之法律，其投資收益原則得豁免繳稅)
- Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A))；(至少總數 50%以上的捐贈款項來自贊助雇主(排除本章所述自其它計畫移轉過來的資產，適用於已簽署 IGA Model 1 或 Model 2 的退休及養老金、其它退休基金、或§1.1471-5(b)(2)(i)(A)所述之帳戶者)
- Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or(特定事件發生之前，可能對有關退休、殘疾或死亡撫卹金，不允許或懲罰分配或提領(不包括稅法§1.1471-5(b)(2)(i)(A)所述持續性分配帳戶(指退休和養老帳戶)、在適用已簽署 IGA Model 1 或 Model 2 所述退休及養老金帳戶、或在本章或適用於已簽署 IGA Model 1 或 Model 2 所述的其他退休基金；且)
- Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed $50,000 annually.(受雇人員對於基金的捐贈款項應受限於受雇人員所得，或每年以不超過美金$5 萬元為限)

c ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered；(提供在考慮一個或多個雇主提供服務前給予受益人退休、殘疾或死亡撫卹金(或其他任何組合))
- Has fewer than 50 participants；(不超過 50 個參與人)
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE；(由任何一位或多位非投資法人或非美籍一般法人的雇主所組成)
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively；(基金係由受雇人員與雇主共同捐助(不包括在本章中所述的其他計劃資產的轉讓、適用已簽署 IGA Model 1 或 Model 2 所述退休與養老金帳戶中，或稅法§1.1471-5(b)(2)(i)(A)所述是有限的參考獲取收入或賠償的受雇人員；)
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; and(非由本基金登記設立或經營國家的居民所參與人士不得超過基金資產的 20%以上)
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.(受到政府監督，並應提供有關受益人的年度資訊報告予設立或經營基金國家的相關稅務單位)

d ☐I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.(本人聲明 Part I 法人身分，將符合第 401(a)章規範，由在美國設立或組織信託資金的要求下所組成的退休金計畫)

e ☐I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.(本人聲明 Part I 法人身分為具獨立性為本章所述或稅法§1.1471-5(b)(2)(i)(A)所述適用於已簽署 IGA Model 1 or Model 2 帳戶(指退休和養老帳戶)、或是適用於已簽署 IGA Model 1 or Model 2 所述退休與養老金帳戶的一個或多個退休基金獲取收益)

f ☐I certify that the entity identified in Part I: (本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or(法人係由外國政府、國際性組織、具有發行權利的中央銀行、美國政府所持有(指稅法§1.1471-6 定義者)，或是由適用於已簽署 IGA Model 1 or Model 2 豁免扣繳的實質受益所有人所提供給受益人的退休、殘疾及死亡撫卹、或是現任與前任受雇人員贊助款項的參與人(或受雇人員指定之人)，所設立登記及贊助)
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.(法人係由外國政府、國際性組織、具有發行權利的中央銀行、美國政府所持有(指稅法§1.1471-6 定義者)，或是由適用於已簽署 IGA Model 1 or Model 2 豁免扣繳的實質受益所有人所提供給受益人的退休、殘疾及死亡撫卹、或是非現任與前任受雇人員贊助款項的參與人但可考量對此贊助者進行的服務，所設立登記及贊助)

Part XVI Part 16	**Entity Wholly Owned by Exempt Beneficial Owners** (豁免繳稅受益人持有的法人組織)

30 ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is an FFI solely because it is an investment entity；(本人為單純非美籍金融機構的投資法人)
- Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA；(投資法人的任一股權利益直接持有人均為美國稅法§1.1471-6 或適用於已簽署 IGA Model 1 或 Model 2 所述之豁免扣繳稅款的受益人)
- Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA.(投資法人的任一債權利益直接持有人可能為存款機構(可相對該法人提供貸款業務)或美國稅法§1.1471-6 或適用於已簽署 IGA Model 1 或 Model 2 所述之豁免扣繳稅款的受益人)
- Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and(對於扣繳義務人，提出本法人每位持有債權利益的帳戶或直接股權利益者的報告，內容包括：姓名、地址、納稅人識別碼(如適用者)、第 4 章身分)
- Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.(本法人已提供文件證實，所有持有者為法人組織，不論其是否為美國稅法§1.1471-6(b), (c), (d), (e), (f) and/or (g)所述之實質的受益人)

Part XVII Part 17	**Territory Financial institution** (美國屬地註冊的金融機構)

31 ☐I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the unite States.(本人為 Part 1 聲明之依據

美國法律設立登記或註冊成立的金融機構(非投資法人))

Part XVIII Part 18	**Excepted Nonfinancial Group Entity** (除外的非金融集團一般法人)

32 ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E)；(為美國稅法§1.1471-5(e)(5)(i)(C)至(E)所述之營運中之控股公司、財務中心或專屬金融公司)
- Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B)；(為美國稅法§1.1471-5(e)(5)(i)(B)所述非金融機構集團的一員)
- Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and(非存款或保管機構(也不是擴增關係企業集團的一員))
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.(不具(或其身分)有投資基金功能，如：私募股權基金、風險性資本基金、槓桿買賣基金，或是基於投資策略收購或成立公司之投資工具，並以投資目的持有這些公司權益資本資產)

Part XIX Part 19	**Excepted Nonfinancial Start-Up Company** (除外的非金融業新設(創)一般法人)

33 ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business)：YYYY/MM/DD(date must be less than 24 months prior to date of payment)；(設立日期(或董事會決議成立新創公司的日期)為：YYYY/MM/DD (須在付款日期前 24 個月以內))
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE；(尚未開始營運或已有試營運之經歷，或投入資本於除金融機構或消極性非金融機構一般法人之新創事業)
- Is investing capital into assets with the intent to operate a business other than that of a financial institution; and(擬投入資本經營除金融機構以外之事業，且)
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.(不具(或其身分)有投資基金功能，如：私募股權基金、風險性資本基金、槓桿買賣基金，或是基於投資並持有該公司權益資本資產為目的之收購或成立公司的投資工具)

Part XX Part 20	**Excepted Nonfinancial Entity in Liquidation or Bankruptcy** (除外的非金融業清算或破產中的一般法人)

34 ☐I certify that the entity identified in Part I: (本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on：YYYY/MM/DD.(提出清算方案、重組計畫或申請破產的日期為：YYYY/MM/DD)
- During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE；(過去 5 年之內未從事金融事業，或是消極性非金融機構一般法人身分)
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and(為有意圖清算、擺脫重組、破產，繼續或重新開始營運作為之非金融法人；且)
- Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.(若申請破產保護或清算期間超過 3 年者，將提供相關申請破產文件或其他公開文件證明其主張)

Part XXI Part 21	**501(c) Organization** (美國稅法 501(c)規範一般法人)

35 ☐I certify that the entity identified in Part I is a 501(c) organization that：(本人為 Part 1 聲明之美國稅法 501(c)所述之法人)

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated________； or(已收到美國國稅局證明函件日期為：________，證實本人即日起為稅法 501(c)節所述之組織，或)
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).(已提供美國律師意見函影本證實本法人為稅法 501(c)節所述之組織(無論本人是否為非美國私募基金身分))

Part XXII Part 22	**Non-Profit Organization** (非營利組織)

36 ☐I certify that the entity identified in Part I is a non-profit organization that meets the following requirements：(本人為 Part 1 聲明之非營利組織，並符合以下規定)

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes；(僅為在其所在國家專供宗教、慈善、科學、藝術、文化或教育目的所設立登記的法人)
- The entity is exempt from income tax in its country of residence；(本法人豁免繳納當地國家之所得稅)
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets；(無任何股東或會員優先擁有本法人收入或資產之所有權或利益)
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and(任何一位私募人士或非慈善法人，可依據本法人慈善活動的其他行為，或作為支付提供服務或支付相當於代表本法人所購買財產公平市價的合理補償，依據所在國家既有適合的法律，或是法人內部正式文件同意，可以將其任何收入或資產予以分配，或可以提出申請其收益；且)
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.(所在國家既有適合的法律或是法人內部正式文件要求，本法人清算或分割的所有資產將可分配予任何法人，如：外國政府、外國政府的內部機構、外國政府控制的法人、或是 Part 22 所述的其他組織、所在國家政府或任何政治分支機構)

Part XXIII Part 23	**Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation** (在公開市場交易之非美籍一般法人(如：台灣上市、上櫃及興櫃公司))

Check box 37a or 37b, whichever applies. (請勾選 37a 或 37b 適合項目)

37 a ☐I certify that：(本人聲明如下)

- The entity identified in Part I is a foreign corporation that is not a financial institution; and(於 Part 1 聲明之法人為非美籍法人且非金融機構)
- The stock of such corporation is regularly traded on one or more established securities markets, including________(name one securities exchange upon which the stock is regularly traded).(本法人之股票係於一個或多個公開交易市場交易，包含__________(其中一個經常公開交易市場名稱))

b ☐I certify that：(本人聲明如下)

- The entity identified in Part I is a foreign corporation that is not a financial institution；(於 Part 1 聲明之法人為非美籍法人且非金融機構)
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market；(於 Part 1 聲明之法人為同一擴增關係企

業集團之會員，且股票於公開交易市場買賣)

- The name of the entity, the stock of which is regularly traded on an established securities market, is________； and(於公開交易市場買賣的本法人發行股票名稱為:__________，且)
- The name of the securities market on which the stock is regularly traded is________.(辦理該交易之公開市場名稱為:________)

Part XXIV Part 24	**Excepted Territory NFFE** (美國屬地註冊一般法人)

38 ☐I certify that：(本人聲明如下)

- The entity identified in Part I is an entity that is organized in a possession of the United States；(本人為 Part 1 聲明之於美國屬地成立的法人)
- The entity identified in Part I：(於 Part 1 聲明之法人)
- Does not accept deposits in the ordinary course of a banking or similar business,(不接受一般銀行業務的存款或類似業務)
- Does not hold, as a substantial portion of its business, financial assets for the account of others, or(非以自行持有、代他人持有金融資產帳戶為其主要業務，或)
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and(非以發行保單或有義務支付款項予金融帳戶的保險公司(或是以保險公司為主的金控公司))
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.(於 Part 1 聲明之法人，其實質所有人均為該美國屬地註冊之非美籍一般法人之當地居民)

Part XXV Part 25	**Active NFFE** (實質營運之非美籍一般法人)

39 ☐I certify that：(本人聲明如下)

- The entity identified in Part I is a foreign entity that is not a financial institution；(於 Part 1 聲明之法人為非美籍法人且非金融機構)
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and(前一日曆年度之投資淨收入 50%以下為消極性的收入，且)
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).(本人持有之資產或其產生之消極性投資收入未達 50%(計算公式為消極性資產季報中所占的百分比的加權平均)(請參考消極性收入的定義))

Part XXVI Part 26	**Passive NFFE** (消極性非美籍一般法人(如：台灣的投資、開發公司))

40 a ☐I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.(本人為 Part 1 聲明之非美籍一般法人、非金融機構(除於美國屬地設立之投資法人以外)，且非屬公開市場交易之非美籍一般法人(或其子公司)、美國屬地註冊之非美籍一般法人、直接申報之非美籍一般法人、或委託特定合規金融機構代申報之非美籍一般法人)

Check box 40b or 40c, whichever applies.(請勾選 40b 或 40c 適合項目)

b ☐I further certify that the entity identified in Part I has no substantial U.S. owners, or(於 Part 1 聲明之法人無任何美國實質持有人)

c ☐I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner of the NFFE in Part XXX.(於 Part 1 聲明之法人應提供 Part 30 該法人之每位美國實質持有人姓名、地址及納稅人識別碼)

Part XXVII Part 27	Excepted Inter-Affiliate FFI (除外聯屬公司間的非美籍金融機構(如：金控之非金融業務子公司))

41 ☐I certify that the entity identified in Part I：(本人為 Part 1 聲明之法人，並為下列事項之聲明)

- Is a member of an expanded affiliated group；(為擴增關係企業集團下的成員)
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group)；(未持有金融帳戶(或為擴增關係企業集團成員持有帳戶))
- Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches；(或為擴增關係企業集團項下之非受限制的非美籍金融機構或受限制的分行執行預扣款項)
- Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group；and(未持有任何帳戶(及在國內做為法人支付日常活動費用的帳戶)，或從任何扣繳義務人收到支付予擴增關係企業集團成員的款項)
- Has not agreed to report under §1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.(依稅法§1.1471-4(d)(2)(ii)(C)規定可不用申報，或依第 4 章目的做為金融機構代理人身分，包括為其擴增關係企業集團成員)

Part XXVIII Part 28	Sponsored Direct Reporting NFFE (委託特定合規金融機構代申報之 NFFE(擬不提供實質股東之 Passive NFFE)

42 Name of sponsoring entity：____________________(受託申報之法人名稱)

43 ☐I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified in line 42.(於 Part 1 聲明之法人由第 42 項法人代為申報)

Part XXIX Part 29	Certification (聲明事項)

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：(本人聲明本表所載訊息為真實、正確及完整，同時並確認以下各項為真，如有不實，願負偽證罪之相關刑責)

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W.(在第 1 項所列法人為此帳戶或款項之受益人並以此表格聲明 FATCA 法案下第 4 章之身分，或是依據 6050W 章節所述之法人)
- The entity identified on line 1 of this for is not a U.S. person,(在第 1 項所列之法人非為美國應稅身分)
- 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and(與此表格相關之所得：(a)不是由在美國的商業活動所產生之所得；(b)是由在美國之商業活動所產生但可依租稅協議豁免之所得；(c)是合夥人因合夥持份所被分配之美國商業活動所產生之所得，且)
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.(若為經紀交易或以物易物交易，此受益人為被豁免之非美籍人士)

Furthermore, I authorize this for to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line1 is the beneficial owner.(此外，本人授權此表格得交付任何對本人為受益人之所得有控制、收取或保管權之扣繳義務人或對以本人為受益人之所得有發放或給付權之扣繳義務人)

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.(本人同意若在此表格上之資料已有變更或錯誤，應於 30 日內重填新表格送交　貴行)

Sign Here (應稅身分偽證罪聲明 (須簽名)) (正楷書寫體) (簽署日期)

(簽章) Signature of individual authorized to sign for beneficial owner Print Name Date(MM-DD-YYYY)

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

(本人聲明為第 1 項所列法人之有權簽章人)

Part XXX
Part 30

Substantial U.S. Owners of Passive NFFE

(消極性非美籍一般法人之美國實質持有人(如：持股 10%以上之大股東、代理人、有權簽章人))

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner.(依據 Part 26 之要求提供美國實質持有人之姓名、住址及 TIN 碼)

Name(姓名)	Address(地址)	TIN

Form **W-8BEN**

(Rev. February 2014)

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.
▸ 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.

OMB No. 1545-1621

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
• A person acting as an intermediary	W-8IMY

Part I Identification of Beneficial Owner (see instructions) 受益人資料

1 Name of individual who is the beneficial owner
姓名

2 Country of citizenship
國籍

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
永久居住地，請勿填列郵政信箱或代收郵件地址

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

Country
國家

4 Mailing address (if different from above)
通訊地址（與上述相同者免填）

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

Country
國家

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)
美國稅籍號

6 Foreign tax identifying number (see instructions)
美國以外稅籍號

7 Reference number(s) (see instructions)
其它證號

8 Date of birth (MM-DD-YYYY) (see instructions)
出生月日年

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions) 所得稅減免要求

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.
受益人為美國與__________(國名)簽署所得稅互惠協定中所定義之居民。

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article ------------------------------ of the treaty identified on line 9 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: --
----

特別稅率及條件：聲明人已依據第九項協定之第_______項手預先扣繳______%的稅率(請說明收入類型):________________說明受益人符合協 定規定之理由:______________.

Part III Certification 聲明事項

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:
本人聲明本表所載訊息為真實，正確及完整，同事并確認以下各項為真，如有不實，願負偽證罪之相關刑責。

- 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,
  本人為與此表格相關收入之最終受益人（或被授權替最終受益人簽署此表格）或本人以此表格記載本人為美國境外金融機構賬戶之有權人或持有人。
- The person named on line 1 of this form is not a U.S. person,
  本人為非美國人
- The income to which this form relates is:
  與此表格相關之所得

(a) not effectively connected with the conduct of a trade or business in the United States
不是由在美國的商業活動所產生之所得

(b) effectively connected but is not subject to tax under an applicable income tax treaty, or
是由在美國商業活動產生但可依租稅協議豁免之所得

(c) the partner's shares of a partnership's effectively connected income,
是合夥人因合夥持份所被分配之美國商業活動產生之所得

- 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
依適用之租稅協議，本人為第9項與美國有租稅協議國家之居民
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
若為經紀交易或以物易物交易，此受益人為被豁免之非美籍人士。

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.
此外，本人授權此表格得交付任何對本人為受益人之所得有控制，收取或保管權之扣繳義務人或對本人為受益人之所得有發放或給付權之扣繳義務人。本人同意若在此表格上之資料已有變更或錯誤，應於30日內重填新表格送交貴行。

Sign Here簽章______________________________________ ________________

Signature of beneficial owner (or individual authorized to sign for beneficial owner)
受益人或被授權人簽章

Date (MM-DD-YYYY)
填表日期

Print name of signer
簽名之正楷書寫

Capacity in which acting (if form is not signed by beneficial ower)
由被授權人簽章時，其與授權人之法律關係

如客户是美國納稅義務人請填交 W-9 申報表單。
如果客户是非美國納稅義務人請填交 W-8BEN（個人客户）或 W-8BEN-E 申報表單(法人客户)。

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpa
Identification Number and Certification

send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on you

填寫客户姓名。

Business name/disrega ... ove

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/es

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

另有 FATCA 豁免代碼時，請填寫 FATCA 豁免代碼。

Exemption from FATCA reporting code (if any)

☐ Other (see instru

客户種類及地址必須填寫。

Address (number, stre

Requester's name and address (optional)

City, state, and ZIP co

List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

☐☐☐ - ☐☐ - ☐☐☐☐

Employer identification number

☐☐ - ☐☐☐☐☐☐☐

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpaye ... umber to be issued to me), and
2. I am not subject to backup withholding because: (a) I ... ave not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding ... ividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined belov
4. The FATCA code(s) entered on this form (if any) indica ... correct.

美國稅務人編號必須填寫，如客户正在申請其稅務人編號，請填寫“申請中”。

Certification instructions. You must cross out item 2 ab ... you are currently subject to backup withholding because you have failed to report all interest and dividen ... ons, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured pro ... individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Date ▶

W-9 申報表單必須填寫日期

W-9 申報表單必須客户簽署

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

... e on IRS.gov for information ... bout any future developments ... or we release it) will be posted

... rn with the IRS must obtain your ... rt, for example, income paid to ... ent card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of ...

4. Certify that FATCA code(s) entered on t ... exempt from the FATCA reporting, is correc ...

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Cat. No. 10231X Form **W-9** (Rev. 8-2013)