

Form **W-8BEN**

表格 **W-8BEN**

(Rev. February 2006)
(修改时间: 2006年2月)

Department of the Treasury
Internal Revenue Service
美国财政部
美国国税局

**Certificate of Foreign Status of Beneficial Owner
for United States Tax Withholding**
在美预扣税受益方的外籍身份证明

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ 参见国税法。▶ 参见单独的说明
▶ Give this form to the withholding agent or payer. Do not send to the IRS.
▶ 请将此表交给预扣扣款机构或支付方。不要递交美国国税局。

OMB No. 1545-1621
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Do not use this form for:
此表不得用作下列用途:

- A U.S. citizen or other U.S. person, including a resident alien individual
● 美国公民 或其他美国境内居民, 包括居住在美国的外国人。
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States
● 申明所得与在美国从事贸易或业务行为有关的个人。
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
● 国外的合伙制公司, 国外的简单信托、或国外的授予人信托 (参见说明中列举的例外事项)。
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions)
● 外国政府、国际机构、外国中央银行、外国的免税机构、外国的私人基金会、或者是美国的所属政府, 这些机构获得的相关收入或宣称适用于第115 (2)、501 (c)、892、895或1443 (b) 条的规定 (参见说明)。

Instead, use Form:
如果是, 请填写相关表格:

W-9
W-9
W-8ECI
W-8ECI

W-8ECI or W-8IMY
W-8ECI 或 W-8IMY

W-8ECI or W-8EXP

W-8ECI 或 W-8EXP

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

备注: 如果以上这些实体希望获得税收协定优惠待遇, 或者只是提供表格来要求作为不受预扣税限制的外国居民, 则应该使用该表格W-8BEN。

- A person acting as an intermediary
● 作为中间人的个人

W-8IMY
W-8IMY

Note: See instructions for additional exceptions.

备注: 参见说明中列出的其他例外情况。

Part I Identification of Beneficial Owner (See instructions.)

第1部分 受益方身份 (参见说明)

1 Name of individual or organization that is the beneficial owner 1 作为受益方的个人或机构名称		2 Country of incorporation or organization 2 公司或机构所在国	
3 Type of beneficial owner: 3 受益方类型:			
<input type="checkbox"/> Individual <input type="checkbox"/> 个人	<input type="checkbox"/> Corporation <input type="checkbox"/> 股份公司	<input type="checkbox"/> Disregarded entity <input type="checkbox"/> 非独立实体	<input type="checkbox"/> Partnership <input type="checkbox"/> 合伙制公司
<input type="checkbox"/> Grantor trust <input type="checkbox"/> 授予人信托	<input type="checkbox"/> Complex trust <input type="checkbox"/> 复合信托	<input type="checkbox"/> Estate <input type="checkbox"/> 房地产	<input type="checkbox"/> Government <input type="checkbox"/> 政府
<input type="checkbox"/> Central bank of issue <input type="checkbox"/> 外国中央银行	<input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> 免税机构	<input type="checkbox"/> Private foundation <input type="checkbox"/> 私人基金会	<input type="checkbox"/> Simple trust <input type="checkbox"/> 简单信托
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 4 永久居住地址 (街道、门牌号或室号、或乡村邮道)。不得填写邮政信箱或转交地址。			
City or town, state or province. Include postal code where appropriate. 州或省、城市或乡镇。如有邮政编码, 请填写。		Country (do not abbreviate) 国家 (不得采用缩写形式)	
5 Mailing address (if different from above) 5 邮寄地址 (如果和上述地址不同)			
City or town, state or province. Include postal code where appropriate. 州或省、城市或乡镇。如有邮政编码, 请填写。		Country (do not abbreviate) 国家 (不得采用缩写形式)	
6 U.S. taxpayer identification number, if required (see instructions) 6 如有要求, 请提供美国纳税人识别号 (参见说明)		7 Foreign tax identification number, if any (optional) 7 外国的缴税身份编号 (选择填写)	
<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> SSN 或 ITIN		<input type="checkbox"/> EIN <input type="checkbox"/> EIN	
8 Reference number(s) (see instructions) 8 参考编号 (参见说明)			

Part II Claim of Tax Treaty Benefits (if applicable)

第3部分 税收协定优惠待遇 (如果适用)

9 I certify that (check all that apply):
9 我在此做出声明如下 (选择所有的适用项):

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
a 受益方居住地 _____ 属于美国 and 该国之间达成的所得税协定的权限范围以内。

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
b 如有需要, 美国纳税人识别号在第6行中给出 (参见说明)。

c The beneficial owner is not an individual, 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 受益方并非个人, 拥有可以享受所得税协定优惠政策的一项或多项所得, 并且, 如果适用的话, 受益方还应满足所得税协定中限制性条款的要求。(参见说明)

d The beneficial owner is not an individual, 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).
d 受益方并非个人, 对其从外国公司获得的红利或外国公司在美国业务或贸易中获得的利息收入, 要求享受所得税协定的优惠待遇, 并且属于合法永久性居民身份。(参见说明)。

- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.
- e 受益方和根据第267 (b) 条或第707 (b) 条享有支付义务的个人是有关联的。如果在一个公历年中收到的应缴纳预扣税的收入累计超过 \$500,000, 那么需要填写表格8833, 并归档。
- 10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the _____
特别比例和条件 (如果适用—参见说明): 受益方根据 _____ 以上
 treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____
 9a中所述的所得税协定中的第.....条, 要求 _____ 退回对其..... (指出收入种类) 所征收的.....%的预扣款。
 Explain the reasons the beneficial owner meets the terms of the treaty article:
 解释受益方符合税收协定中优惠条款的具体原因:

Part III Notional Principal Contracts
第3部分 名义本金合同

- 11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.
- 11 我已经提供了或者将会提供一份声明, 该声明中列出的名义本金合同所产生的收入和在美国的贸易或商业活动**无关**, 我同意按照要求更新此声明。

Part IV Certification
第4部分 证明

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:


1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
 2 The beneficial owner is not a U.S. person,
 3 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**
 4 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.

我在此郑重声明, 我已经仔细检查了本表所有信息, 并且在我所能所知的范围内证明这些信息真实、正确而完整。我愿意承担因作伪证而引起的一切惩罚。

- 1 我是和本表格所涉及的全部收入相关的受益方 (或被授权代表受益方进行文件签署);
 2 受益方不是美国境内居民;
 3 本表中涉及的收入 (a) 不是来自在美国的贸易或商业业务行为, (b) 或虽与在美贸易或商业行为有关, 但根据所得税协定无需缴纳税费, (c) 属于合伙制机构的有效收入的合伙人份额; **以及**
 4 对于中间交易或实物交易, 受益方根据说明中的定义属于可免税的外国人。
- 此外, 我授权将本表提供给任何对所涉及收入具有控制、接收或监管资格的税务机构, 或任何可向我这个受益方进行减税退税实际支付的机构。

Sign Here

在此签署  Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting
 受益方签字 (或被授权代表受益方签署的个人签字) 签字日期 (.....年.....月.....日) 授权代理

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《文书简化法通告》, 请参见单独的说明 Cat. No. 25047Z 表格 **W-8BEN** (Rev. 2-2006)

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