

**共同申報及盡職審查作業辦法(CRS)自我證明表
&外國帳戶稅收遵從法案(FATCA)聲明書**
**Common Reporting Standard (CRS) Self-Certification & Foreign
Account Tax Compliance Act (FATCA) Declaration**
個人客戶(含獨資戶)專用 Individual

徵提目的 Purpose

- ☐ 進行客戶審查 Due diligence
- ☐ 「外國帳戶稅收遵從法案(FATCA)」(以下稱FATCA)文件到期重新徵提(得免填寫一、帳戶持有人基本資料第5項) FATCA documents expired and request for an update. (Please skip Part 1 No.5)

徵取自我證明之法律依據 Introduction

1. 第一商業銀行(以下稱本行/貴行)應依「金融機構執行共同申報及盡職審查作業辦法」(CRS)之規定,進行稅務用途金融帳戶資訊交換盡職審查,於審查後向稅捐稽徵機關申報應申報國居住者之稅務用途金融帳戶資訊。

Under the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, First Commercial Bank, Ltd. (hereinafter referred to as the “Bank”) is required to perform due diligence to exchange financial account information for tax purposes and report certain information of the reportable accounts to tax authorities of the Republic of China (Taiwan)(“ROC”).

2. 本行應取得及留存帳戶持有人之自我證明文件,以辨識帳戶持有人為稅務居住者之國家/地區,並就取得與該帳戶相關之其他資訊,審查自我證明文件之合理性。

The Bank is required to obtain and keep record of a self-certification form from the Account Holder to determine the country(ies)/jurisdiction(s) in which the Account Holder is a tax resident and perform reasonableness test on the form.

3. 本表相關用詞(如帳戶持有人、稅務識別碼等),請詳參該辦法相關規定。

The definition of the capitalized terms used in this form, such as Account Holder, TIN, etc. can be found in the relevant regulations.

- ※ 請注意本文件非稅務和法務建議,本行亦無法提供稅務或法務之意見。如果您對本文件有任何稅務或法務上之問題,請諮詢稅務、法律和/或其他相關專業人士。

- ※ Please note that this form is not for tax and legal advice, and the Bank is not allowed to give any tax or legal advice. If you have any questions regarding the tax and legal issues in this document, please consult with tax, legal, or other areas of professionals.

一、帳戶持有人基本資料(針對聯名帳戶或多人聯名帳戶,各帳戶持有人須分別填寫一份表格;帳戶持有人為美國獨資商號或非企業實體時,除所有者姓名外,尚須提供獨資商號或非企業實體名稱)

Part 1 – Identification of Individual Account Holder (For joint account holders, each individual is required to complete a copy of the form; when the account holder is the U.S. sole proprietor or disregarded entity, besides the name of the owner, the business name/disregarded entity name also is required.)

1	帳戶持有人姓名 Name of Account Holder
	姓氏 Last Name : _____ ; 名字 First Name : _____
	營運名稱/非企業實體名稱 Business name/disregarded entity name : _____
2	出生日期 Date of Birth
	(YYYY-MM-DD) : 西元年 □□□□ - □□ - □□



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3	現在居住地址 (不得為郵政信箱或公司地址) Current Residence Address (P.O. box or company address is NOT allowed.)				
	郵遞區號 Postal Code/ZIP Code : _____ 現在居住國家或地區 Country/Jurisdiction of current residence : _____ 現在居住地址 Current Residence Address : _____				
4	帳戶持有人具有稅籍的居住國家或地區及稅務識別碼資料 (帳戶持有人為獨資商號或非企業實體時，請提供 所有者的 稅務識別碼) Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent number ("TIN") (When the account holder is the sole proprietor or disregarded entity, please fill out the owner's TIN.)				
		具有稅籍的居住 國家或地區 Country/Jurisdiction of tax residence	稅務識別碼 TIN	如未提供稅務識別碼，填寫理由 A、B、或 C If no TIN available, enter reason A, B, or C	倘選取理由 B， 請說明理由 Explain why the Account Holder is unable to obtain a TIN if you have selected reason B
	1				
	2				
	3				
	4				
	5				
	※倘沒有提供稅務識別碼，須填寫合適的理由： ※ If a TIN is unavailable please provide the appropriate reason A, B, or C where indicated below: 理由A 帳戶持有人的居住國家或地區並未向其居民發出稅務識別碼。 Reason A The country/jurisdiction where the Account Holder is a tax resident does not issue TINs to its residents. 理由B 帳戶持有人無法取得稅務識別碼。如選取此理由，須解釋帳戶持有人無法取得稅務識別碼原因。 Reason B The Account Holder is unable to obtain a TIN. Explain why the Account Holder is unable to obtain a TIN if you have selected this reason. 理由C 帳戶持有人毋須提供稅務識別碼。居住國家或地區的主管機關不需帳戶持有人揭露稅務識別碼。 Reason C TIN is not required. Only select this reason if the domestic law of the relevant country/jurisdiction of tax residence does not require the collection of TIN.				
5	如具非中華民國稅籍請提供以下「 英文 」資料 (如 1.、3. 已提供英文資料，則此處免填；倘若帳戶持有人為 <u>美國</u> 獨資商號或非企業實體時，尚須提供獨資商號或非企業實體的英文名稱)： If you are a tax resident of any other country or jurisdiction other than the Republic of China (Taiwan), please provide the following information "in English". (If the information in Items 1 and 3 is already provided in English, skip this Item. If the account holder is the U.S. sole proprietor or disregarded entity, please provide the name of U.S. sole proprietor or disregarded entity.)				
	姓氏 Last Name : _____ ; 名字 First Name : _____ 營運名稱 / 非企業實體名稱 Business name/disregarded entity name : _____ 現在居住國家或地區 Country/Jurisdiction of current residence : _____ 現在居住地址 Current Residence Address : _____				

二、外國帳戶稅收遵從法案 (FATCA) 書面聲明

Part 2 – Foreign Account Tax Compliance Act (FATCA) Statement

為遵循美國所訂 FATCA 規定，本人向貴行辦理各項銀行業務，聲明如下：

In order to comply with the FATCA regulations set by the United States, for the banking services I have applied with the Bank, I declare as follows:

☐ 是，具有美國納稅義務人身份 Yes, I am a U.S. taxpayer.

☐ 否，不具美國納稅義務人身份 No, I am not a U.S. taxpayer.

■ 如果您具有美國納稅義務人身份 (如：具美國國籍、持有綠卡、美國長期居民^註) 或經判別為具美國納稅義務人身份，請表明是否同意本行辦理下列事項：

* If you hold the status of the U.S. taxpayer (e.g. the U.S. citizen/green card holder/long-term resident of the U.S.) or has been identified as a U.S. taxpayer, do you agree the Bank to execute the following statement:

本行依據「個人資料保護法」第7條及第20條規定，在將您個人資料為原蒐集目的外利用時，應取得您的書面同意及告知下列事項：

In accordance with Article 7 and 20 of the Personal Information Protection Act, the Bank will collect your written consent and inform/request from you the following:

• 特定目的外之利用目的：依美國 FATCA 規定申報個人資料予美國稅務機關。

Purpose of collection: To report to the IRS your personal information in accordance with the Foreign Account Tax Compliance Act (FATCA).

• 個人資料範圍：姓名、電話、地址、美國稅務識別碼、帳號、帳戶餘額/價值、利息收入、總收益、股利或其他所得等資料。

Scope of personal information: Name, telephone number, address, U.S. tax ID, account number, account balance/value, interest income, total income, dividends or other information.

• 個人資料利用對象：美國稅務機關。

Target of the use of personal information: IRS

• 同意與否權益之影響：不同意時將被列為不合作帳戶，本行得於符合我國法律規定前提下向美國稅務機關申報您之個人資料或依相關規定處理。

Impact if disagree: Your account will be listed as recalcitrant account if you disagree. Subject to the relevant rules and regulations of Taiwan, the Bank must also comply with IRS reporting requirements or relevant regulations to report your personal information.

■ 本人已如實告知貴行有關 FATCA 身分確認事項，如有不實，概由本人負法律責任。

The Undersigned represents that all information regarding FATCA identity disclosures have been provided truthfully. In the event of any fraudulent information, the Undersigned will be held liable.

■ 經貴行向本人明確告知上開事項，本人 ☐ 同意 ☐ 不同意 貴行提供上述個人資料予美國稅務機關。

Informed by the Bank of the abovementioned requirements, I ☐ agree ☐ disagree to provide my personal information to the IRS.

註：美國長期居民係指非美國公民，但停留美國境內天數符合下列條件：當年度在美國境內停留天數 ≥ 31 天，或 (當年在美國境內停留天數 $\times 1 +$ 去年在美國境內停留天數 $\times 1/3 +$ 前年在美國境內停留天數 $\times 1/6) \geq 183$ 天。

※ long term resident indicates personnel that are not U.S. citizens, but is physically present in the U.S. ≥ 31 days in the current tax year; or (days physically present in the current tax year $\times 1 +$ days physically present in the last tax year $\times 1/3 +$ days physically present in the tax year before last tax year $\times 1/6) \geq 183$ days

帳戶持有人或代理人 (簽章)：

Signature and seal of the Account Holder

三、聲明 Part 3 – Declarations and Signature

- (一) 本人證明，就與本文件所有相關的帳戶，本人是帳戶持有人。
I certify that I am the Account Holder of all the account(s) to which this form relates.
- (二) 就帳戶持有人基本資料部分，本人知悉，本表所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將提供中華民國稅捐稽徵機關，經由政府間協定進行稅務目的金融帳戶資訊交換，提供帳戶持有人為稅務居住者之國家/地區稅捐稽徵機關。
I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be submitted to the tax authorities of the ROC and provided to tax authorities of country(ies)/jurisdiction(s) in which the Account Holder is identified as a tax resident through the exchange of financial account information for tax purposes pursuant to intergovernmental agreement.
- (三) 就外國帳戶稅收遵從法案(FATCA)書面聲明部分，本人知悉，未依規定配合或提供文件，將會被列入不合作帳戶，貴行得於符合中華民國法律規定前提下，向美國稅務機關申報本人個人資料，或依相關規定處理。
In compliance with the U.S. "Foreign Account Tax Compliance Act (FATCA)", I understand that if I fail to comply, my account will be considered a recalcitrant account, while the Bank will proceed with the legal requirements, subject to relevant laws and regulations of Taiwan, to declare my personal information to the IRS.
- (四) 本人聲明就本人所知所信，本文件內所填報的所有資料和聲明均屬真實和完備；若與貴行既存資料不相符，本人會通知貴行，並承諾，倘情況有所變更，以致影響本文件之資訊，或導致本文件所載的資料不正確，本人會於狀態變更之30日內通知貴行並提交一份已適當更新的自我證明表。
I declare that all statements made in this certification are, to the best of my knowledge and belief, correct and complete. I undertake to advise the Bank of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Bank with a suitably updated self-certification form within 30 days of such change in circumstances.

帳戶持有人(簽名及蓋章)：

Signature and seal of the Account Holder

身分證字號/統一證號：

ID number

代理人(簽名)：

Signature of the Account Holder's Legal Representative

身分證字號/統一證號：

ID number

簽署日期(年/月/日)：

Date (YYYY/MM/DD)

核對親簽 Verified Signature	核對印鑑 Verified Seal	主管 Manager