

**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**
法人或團體客戶(CRS稱實體)專用 Entity

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 4~5 項及二、具控制權人名單)

FATCA documents expired and request for an update. (Please skip Part 1 No.4 & 5 and Part 2 - List of Controlling Person.)

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、積極非金融機構實體、消極非金融機構實體、應申報國、參與國及具控制權人等)，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, Active Non-Financial Entity (“NFE”), Passive NFE, Reportable Jurisdiction, Participating Jurisdiction, Controlling Person, 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 Part 1 – Identification of Account Holder

1 註冊名稱 Legal Name of Entity

名稱 Name : _____

2 現在營業地址 Current Residence Address

郵遞區號 Postal Code / ZIP code : _____

現在營業國家或地區 Country/Jurisdiction of current residence : _____

現在營業地址 Current Residence Address : _____

3 帳戶持有人(實體)具有稅籍的居住國家或地區及稅務識別碼資料
Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent number (“TIN”)



L0030A

	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 Controlling Person 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 Controlling Person is unable to obtain a TIN. Explain why the Controlling Person 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.				
4	如具非中華民國稅籍請提供以下「英文」資料(如 1、2.已提供英文資料，則此處免填)： 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 2 is already provided in English, skip this Item.			
	註冊名稱 Business name/disregarded entity name : ----- 現在營業國家或地區 Country/Jurisdiction of current residence : ----- 現在營業地址 Current Residence Address : -----			
5	依共同申報及盡職審查作業辦法(CRS)之實體類別 CRS Entity Type			
	請於下列I、II或III的選項中勾選帳戶持有人的CRS實體類別並提供相關資料(至少需勾選乙項) Please tick one of the Account Holder's CRS Entity type and provide the relevant information.			
	I. 金融機構 Financial Institution <input type="checkbox"/> A. 存款機構、保管機構或特定保險公司 Depository Institution, Custodial Institution, or Specified Insurance Company <input type="checkbox"/> B. 投資實體，但 <u>不包括</u> 由一金融機構管理且位於「應申報國」或「參與國」以外的投資實體 Investment Entity, except an investment entity that is managed by another financial institution and located outside a “Reportable Jurisdiction ^{Note} ” or a “Participating Jurisdiction.”			
	II. 積極非金融機構實體 Active NFE <input type="checkbox"/> C. 政府實體、國際組織、中央銀行或由政府實體、國際組織或中央銀行完全持有之實體 A Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing Entities. <input type="checkbox"/> D. 所發行股票於經認可證券市場經常性交易者或其關係實體 A corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation. <input type="checkbox"/> E. 除 C、D 以外之積極的非金融機構實體(例如:未上市櫃公司、有限公司、合夥等中小			

企業；設立未滿二十四個月且未曾營運之新創公司；專為宗教、公益、教育之目的而設立之團體；商會、工會、農業組織或專為促進社會福利之組織)
Other than c or d (e.g. The NFE has not yet operated a business within 24 months after the date of its initial organization; It is established and operated in its country or jurisdiction of residence exclusively for religious, charitable, or educational purposes; or it is a professional organization, business league, labor organization, agricultural operated exclusively for the promotion of social welfare.)

III. 消極非金融機構實體 Passive NFE

(請於二、提供具控制權人名單 Please provide the list of controlling persons in Part 2)

- ☐ F. 位於「應申報國或參與國」以外且由一金融機構管理的投資實體(例如：註冊地為未加入 CRS 司法管轄區之共同基金)

Investment Entity located outside a “Reportable Jurisdiction” or a “Participating Jurisdiction” and managed by a financial institution. (e.g. Fund’s registered location is not the jurisdiction in accordance with CRS.)

- ☐ G. 「積極非金融機構實體」以外之非金融機構實體(例如：投資公司)

NFE that is not an Active NFE. (e.g. Investment Company)

二、具控制權人名單 Part 2 - List of Controlling Person

1. 勾選共同申報及盡職審查作業辦法(CRS)帳戶持有人實體類別為「消極非金融機構實體」者(即實體類別勾選 F 或 G)，請提供帳戶持有人之「具控制權人」名單，且每位具控制權人需分別填寫一份自我證明表(具控制權人專用)；

If you select “Passive NFE” as your CRS entity type, please provide a list of controlling person of the account holder. **Each controlling person is required to complete a Self-Certification form: Controlling Person respectively.**

2. 倘名單超過表格可填數量，請另檢附清單。

Please refer to the appendix for the definition of “controlling person”. Please use a separate sheet if the number of controlling person exceeds the number provided in this form.

具控制權人 controlling person	姓名 Name	身分證件號碼 ID Card Number or Passport Number
1		
2		
3		
4		
5		

註 1：倘非本國人，身分證證件號碼欄請填寫「統一證號」，倘無統一證號，請填寫「西元出生年月日(8 位)+英文姓名前二個字母」。

Note1: If you are not citizen of the R.O.C., the ID card number is the Business Administration Number, and if you do not hold Business Administration Number, please provide date of birth with first two letter of English name in the following form: yyyy+mm+dd+xx. (e.g. the code for David Caruso born on October 25, 1985, would be 19851025DA)

註 2：具控制權之人，指對實體具控制權之自然人，並按下列各款依序判定：

Note2: The term “Controlling Persons” referred to in these Regulations means natural persons who exercise control over an Entity, and shall be determined in the order of the following subparagraphs:

- (1)直接或間接持有實體之股份、資本或權益超過百分之二十五者。

Directly or indirectly owning more than 25 percent of the Entity’s shares, capital, or equities.

- (2)透過其他方式對該實體行使控制權者。

Exercising control over the Entity through other means.

- (3)該實體之高階管理人員。

Holding the positions as senior managing officials.

於信託或其他法律安排，所稱具控制權之人指委託人、受託人、信託監察人、受益人、其他對該信託行使最終有效控制權之自然人，或具相當或類似地位之人。

In the case of a trust or other legal arrangements, the term “Controlling Persons” means the settlors, the trustees, the protectors, the beneficiaries, any other natural persons exercising ultimate effective control over the trust, or persons in equivalent or similar positions.

三、外國帳戶稅務遵從法案 (FATCA) 書面聲明 Part 3 – FATCA Statement

為遵循美國所訂 FATCA 規定，本法人或團體向貴行辦理各項銀行業務，聲明如下：

In compliance with the United States-enacted Foreign Account Tax Compliance Act (FATCA) regulations, the Legal Entity or Group certifies the following statements in the conduct of various banking transactions with the Bank.

(一) 本帳戶持有人是否依美國之法律組織設立

Is the Account Holder organized in accordance with the U.S. law?

☐ 是 Yes

☐ 否 No

如果您依美國之法律組織設立，請勾選適用的聯邦課稅分類。

If you are organized in accordance with the U.S. law, check only one appropriate box for federal tax classification of the following box.

☐ C型企業 C Corporation ☐ S型企業 S Corporation ☐ 合夥企業 Partnership ☐ 信託/遺產 Trust/Estate

☐ 有限責任公司。輸入課稅分類(C = C型企業, S= S型企業, P=合夥企業)

Limited liability Company. Enter the tax classification (C = C Corporation, S=S Corporation, P=partnership)

☐ 其他(請依您的美國聯邦稅務文件填寫)_____

Other (Please refer to your U.S. federal tax documents to fill out the federal tax classification)

如果您符合特定美國人士^註身分，您是否有 FATCA 申報豁免碼？

Are you exempt from the obligation to report under FATCA if you hold the status of Specified U.S. Person[※]?

☐ 有，號碼為 Yes, the number is _____ / ☐ 沒有 No

註：特定美國人士係指註冊地為美國但不屬「股票在證券市場正常交易的公司」、「關係企業股票在證券市場正常交易的公司」、「在美國稅法第 501(c)節下免稅的組織或為美國稅法第 7701(a)(37)所定義的個人退休計畫」、「美國或由其完全持有的機構」、「美國聯邦州、哥倫比亞特區、美國屬地、任何前述的政治分支機構或任何由前述一個或多個對象完全持有的機構」、「美國稅法第 581 節定義之銀行」、「美國稅法第 856 節定義之房地產投資信託(REIT)」、「美國稅法第 851 節定義之投資公司或依 1940 投資公司法向美國 SEC 註冊之法人」、「美國稅法第 584(a)節定義之信託」、「在美國稅法第 664(c)節下免稅或符合第 4947(a)(1)節定義的信託」、「依美國法令註冊為證券、商品、或衍生性金融商品(含名目本金契約、期貨、遠期及選擇權)之自營商」、「經紀商」或「在美國稅法第 403(b)計畫或第 457(g)計畫下的免稅信託」之法人。

※ The term specified United States person (or specified U.S. person) means any U.S. person other than— (1) A corporation the stock of which is regularly traded on one or more established securities markets, as described in §1.1472-1(c)(1)(i); (2) Any corporation that is a member of the same expanded affiliated group as a corporation described in §1.1472-1(c)(1)(i); (3) Any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37); (4) The United States or any wholly owned agency or instrumentality thereof; (5) Any State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (6) Any bank as defined in section 581; (7) Any real estate investment trust as defined in section 856; (8) Any regulated investment company as defined in section 851 or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (9) Any common trust fund as defined in section 584(a); (10) Any trust that is exempt from tax under section 664(c) or is described in section 4947(a)(1); (11) 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; (12) A broker; and (13) Any tax exempt trust under a section 403(b) plan or section 457(g) plan.

(二) 請於下列選項中勾選帳戶持有人的 FATCA 身分狀態並提供相關資料(至少需勾選乙項)：

Please tick at least one of the following boxes regarding the status of FATCA and provide relevant information.

☐ 為具有全球中間機構辨識碼(GIIN)之金融機構

Financial Institutions with Global Intermediaries Identification Number (GIIN):

FATCA第四章狀態 FATCA Status	<input type="checkbox"/> 05有簽署協議的外國金融機構 Participating FFI
	<input type="checkbox"/> 06在模式一下應申報的外國金融機構 Reporting Model 1 FFI 請填寫註冊成立之國家：_____。 Country of Registration: _____ If checked, GIIN is not required until January 1, 2015.
	<input type="checkbox"/> 07在模式二下應申報的外國金融機構 Reporting Model 2 FFI
	<input type="checkbox"/> 08註冊視同合規的外國金融機構 Registered deemed-compliant FFI (以下三者除外：在模式一下應申報的外國金融機構、受贊助的外國金融機構、在跨政府協議下免申報的外國金融機構) (other than: 1. reporting Model 1 FFI; Sponsored FFI; or Nonreporting IGA FFI)
	<input type="checkbox"/> 09受贊助的外國金融機構(如：基金) Sponsored FFI (e.g., mutual funds) 茲聲明本機構乃投資實體，屬FATCA定義之投資法人或團體，且非屬QI、WP、WT ¹ ，且已授權_____ (請填寫公司名稱)擔任本機構之贊助法人或團體。 I certify that the entity fulfills the definition of an investment entity and is not a QI, WP, WT, and has authorized _____ (company name) to be the sponsoring entity.
	全球中間機構辨識碼 (GIIN) ² Global Intermediary Identification Number (GIIN)

☐ 4 未簽署協議的外國金融機構 Nonparticipate FFI

☐ 17在跨政府協議下免申報的外國金融機構³ Nonreporting IGA FFI

茲聲明本機構符合美國國稅局(IRS)與_____ (請填寫國家)所簽署之跨政府協議下有關免申報的外國金融機構之規範要件，適用之跨政府協議為☐模式一跨政府協議，或☐模式二跨政府協議；並依該協議適用之條款而被視為_____ (請填寫跨政府協議下適用之類別)。

I certify that the entity identified in Part 1 meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United State (IRS) and _____. The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a _____ (applicable entity type) under the provisions of the applicable IGA or Treasury regulations.

若在前述協議規範下本機構被視為已提供受託人的信託或受贊助實體，本機構之信託受託人或贊助法人或團體之名稱為_____。

If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____.

信託受託人為The trustee is ☐ 美國人士U.S.，或☐ 外國人士Foreign

☐ 18外國政府、美國屬地政府或發行貨幣的外國中央銀行⁴

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

☐ 茲聲明「一、帳戶持有人基本資料」列示之實體為款項的受益人且未從事與保險公司、保管機構或存款機

¹ 與IRS簽訂合格中間機構(Qualified Intermediary, QI)協議、或外國扣繳合夥企業 (Withholding Foreign Partnership, WP) 協議、或外國扣繳信託(Withholding Foreign Trust, WT)協議之機構/信託。

The institution/trust that signs with IRS a qualified intermediary (QI) agreement, or withholding foreign partnership enterprise (WP) protocol, or withholding foreign trust (WT) agency agreement.

² 經每年查證GIIN為有效者，此書面聲明永久有效。

After validating GIIN annually, this 'Legal Entity or Group Client Statement and Consent Letter' is permanently valid.

³ 依此FATCA身分狀態提供之書面聲明應每3年徵提一次。

See Annex 1 to determine FATCA status; this 'Legal Entity or Group Client Statement and Consent Letter' should be renewed every 3 years to update the FATCA status.

⁴ 聲明此FATCA身分狀態者之書面聲明永久有效。

Legal Entity or Group Client Statement and Consent Letter' for this FATCA status is permanently valid.

構相關之付款、帳戶或需遞交此文件義務的商業金融活動(排除在美國財政部法規§1.1471-6(h)(2)的獲准項目)

I certify that the entity identified in Part 1 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 Regulation section 1.1471-6(h)(2)).

☐ **27 非營利組織⁵ Nonprofit organization**

- ☐ 茲聲明本組織在所在國家僅因宗教、慈善、科學、藝術、文化或教育之目的而成立及運作，並享有所得稅豁免；無於其所得或資產上享所有權或利益的股東或會員；在其所在國家的適用法條或其成立實體的文件皆不允許本組織任何收入或資產被分配至或使用於私人人士或非慈善實體之利益，但本組織慈善活動之行為、對其服務支付合理費用或本組織以公平市價購買資產之支付款項，不在此限；且在居住國之適用法律或其設立文件要求，於本組織清算或解散時，全部資產須被分配至外國政府、外國政府不可分割的一部分、受外國政府控制的實體、或符合此部分描述的其他組織，或歸於本組織居住國政府或其政治分支機構。

I certify that the entity identified in Part 1 is a nonprofit 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 noncharitable 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 or escheats to the government of the entity's country of residence or any political subdivision thereof.

☐ **28 股票在證券市場正常交易的非金融外國實體或其關係企業⁶**

Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

以下聲明事項二擇一 Select one:

- ☐ 茲聲明本法人或團體非依美國法律組織設立、亦非屬金融機構，且本法人或團體股票於一或多個證券市場正常交易，該交易所包含_____ (請填寫交易所名稱)；或

I certify that the entity identified in Part 1 is a foreign corporation that is not a financial institution; 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).

- ☐ 茲聲明本法人或團體非依美國法律組織設立、亦非屬金融機構，且本法人或團體之關係企業_____ (請填寫關係企業名稱) 股票於一或多個證券市場正常交易，該交易所包含_____ (請填寫交易所名稱)。

I certify that the entity identified in Part 1 is a foreign corporation that is not a financial institution; the entity identified in Part 1 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 _____.

☐ **30 積極的非金融外國法人或團體 (50%以下之收入來自於被動收入(passive income)之一般法人或團體)⁷**

Active NFFE (less than 50% of such entity's gross income for the preceding calendar year is passive income)

- ☐ 茲聲明本法人或團體非依美國法律組織設立、亦非屬金融機構。且本法人或團體前一日曆年總收入中，被動收入係少於50%；且前一日曆年所持有之資產中，可產生或因持有而產生被動收入之資產係少於50%。

I certify that the entity identified in Part 1 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

⁵ 搭配免稅證明者，則此書面聲明永久有效。

With a supplemental tax-exempt notification, this Statement and Consent Letter is permanently valid.

⁶ 聲明此FATCA身分狀態者之書面聲明永久有效。 The declaration is permanently valid.

⁷ 搭配可佐證未從事金融機構業務之文件，則此書面聲明永久有效。

This Statement and Consent Letter is permanently valid if there is supporting documents that indicate a FFI is not engaged in any business activity.

average of the percentage of passive assets measured quarterly)(see instructions for the definition of passive income.)

☐ 31 消極的非金融外國法人或團體 (超過50%之收入來自於被動收入(passive income)之一般法人或團體)⁸

Passive NFFE (more than 50% of a corporation's revenue comes from passive income)

- ☐ 茲聲明本法人或團體非依美國法律組織設立、亦非屬金融機構(於美國屬地組織設立投資法人除外)、或前列各類法人或團體、或其他類法人或團體⁹，且以下聲明事項二擇一：

I certify that the entity identified in Part 1 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 and I certify one of the below:

- ☐ 本法人或團體無持股超過25%之美國籍股東(自然人)；或

I further certify that no natural persons hold more than 25% of the entity's shares.

- ☐ 本法人或團體有持股超過25%之美國籍股東(自然人)，股東名單如下：

I further certify that natural persons who hold more than 25% of the entity's shares are listed below:

	英文名稱 Name	英文地址 Address	美國稅務識別碼 TIN
具控制權之美國持有人1 Controlling Person 1			
具控制權之美國持有人2 Controlling Person 2			
具控制權之美國持有人3 Controlling Person 3			
具控制權之美國持有人4 Controlling Person 4			

☐ 「33 直接申報的非金融外國法人或團體」 Direct Reporting NFFE

☐ 其他未列於本聲明書之FATCA身分狀態

For others FATCA status no listed on this "Legal Entity or Group Client Statement and Consent Letter".

(請透過W-8BEN-E表格聲明FATCA身分狀態 Please declare a FATCA status with Form W-8BEN-E.)

※ 上述FATCA身分狀態之中文資訊，係為便利閱讀者瞭解原始文件內容並勾選所準備，該譯文並未經過美國國稅局(IRS)或其他相關美國主管機關檢視與核可，倘與原文文意不同，請以原文為準。

四、FATCA 法人或團體客戶書面聲明

Part 4 – Legal Entity or Group Client FATCA Statement

本法人或團體聲明 FATCA 狀態為：

I certify that the FATCA status of the Legal Entity or Group is

(1) ☐ 「01 特定美國人士 Specified U.S. Person」

(2) ☐ 具控制權之美國持有人(即直接或間接持有公司超過 25%股權之特定美國人士)之「15 已提供所有人資訊的外國金融機構」

15 Owner-documented FFI" with U.S. Controlling persons (ie: U.S. persons who directly or indirectly hold more than 25% equity interest of a company)

(3) ☐ 具控制權之美國持有人(即直接或間接持有公司超過 25%股權之特定美國人士)之「31 消極的非金融外國法人或團體」

31 Passive NFFE" with U.S. Controlling persons (ie: U.S. persons who directly or indirectly hold more than 25% equity interest of a company)

(4) ☐ 「04 未簽署協議的外國金融機構 Nonparticipating FFI」

(5) ☐ 「33 直接申報的非金融外國法人或團體 Sponsored direct reporting NFFE」

(以上(2)(3)之法人或團體如有具控制權人之美國持有人，因屬「個人資料保護法」適用之對象，請該持有人另填「自我證明表&FATCA 聲明書-具控制權人專用」)

If the legal person or organization in the above (2) (3) has a controlling U.S. holder, due to "Personal

⁸ 屬具控制權之美國持有人者，應以英文填寫此書面聲明書；此書面聲明應每3年徵提一次。

This Statement and Consent Letter should be renewed every three years.

⁹ 股票在證券市場正常交易的非金融外國實體或其關係企業、免受扣繳之美國屬地一般法人或團體(excepted territory NFFE)、積極的非金融外國法人或團體、或直接申報的一般法人或團體(direct reporting NFFE)、或受贊助的直接申報的非金融外國法人或團體(sponsored direct reporting NFFE)。

Information Protection Act" is applicable, the holder is required to fill in a separate "Self-certification & FATCA statement form- controlling person".

- 本法人或團體已如實告知貴行有關 FATCA 身分確認事項，如有不實，概由本法人或團體負法律責任。

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

- ☐同意/☐不同意 貴行為遵循美國稅法規定，將因業務往來而取得本法人或團體之資訊，如：名稱、電話、地址、美國籍編號等，及本法人或團體於貴行開立之帳戶的相關資訊，如：帳號、帳戶餘額/價值、利息收入、總收益、股利、或其他所得等，申報予美國稅務機關。

I ☐Agree / ☐Do Not Agree that the Bank reports to the IRS information of the Legal Entity or Group obtained in the course of business transactions to comply with the US Code. The information includes: name, phone number, address, U.S. tax ID, etc., and the account information of the Legal Entity or Group the Bank maintains, such as: account number, account balance/value, interest income, gross proceeds, dividends, or other income.

帳戶持有人：_____

Account Holder (請負責人親簽並加蓋原留或立約印鑑)

Signature and seal of the Account Holder

五、聲明 Part 5 - Declarations and Signature

- (一) 本法人/團體證明，與本文件所有相關的帳戶，本法人/團體是帳戶持有人。

I certify that I am the Entity Account Holder to which this form relates.

- (二) 就帳戶持有人基本資料及具控制權人名單部分，本法人/團體知悉，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 to intergovernmental agreements.

- (三) 就外國帳戶稅收遵從法案(FATCA)暨 FATCA 法人或團體客戶書面聲明部分，本法人/團體知悉，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) 本法人/團體聲明就本法人/團體所知所信，本文件內所填報的所有資料和聲明及具控制權人所填之「自我證明表格&FATCA 聲明書」均屬真實和完備，如有不實，概由本法人或團體負法律責任；若與貴行既存資料不相符，本法人/團體會通知貴行，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，本法人/團體會於狀態變更之 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 and controlling U.S. holder statement made in the "Self-certification & FATCA statement form- controlling person" 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 Account Holder 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：
Signature and seal of the Account Holder

統一編號：
Business Administration Number

簽署日期（年／月／日）：
Date (YYYY/MM/DD)

（請負責人親簽並加蓋原留或立約印鑑）
(please provide seal used for the contract)

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