

**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**  
**具控制權人專用 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(如稅務識別碼、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 TIN, Controlling Person, etc. can be found in the relevant regulations.

※請注意本文件非稅務和法務建議,本公司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、具控制權人基本資料 Part 1—Identification of Controlling Person**

1	具控制權人姓名 Name of Controlling Person* 姓氏 Last Name : _____ ; 名字 First Name : _____
2	出生日期 Date of Birth (YYYY-MM-DD) : (西元年) □□□□ - □□ - □□
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	請填寫您作為具控制權人之實體帳戶持有人的名稱及稅務識別碼 Please enter the name and the business administration number of the Entity Account Holder(s) of which you are a Controlling Person* 實體(法人或團體) Entity : _____ 稅務識別碼 Business administration number : _____



\*L0040A\*

5	具控制權人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")				
		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 Controlling Person 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 provide the appropriate reason A, B, or C where indicated below: 理由A 具控制權人的居住國家或地區並未向其居民發出稅務識別碼。 <b>Reason A</b> The country/jurisdiction where the Controlling Person is a tax resident does not issue TINs to its residents 理由B 具控制權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。 <b>Reason B</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 具控制權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。 <b>Reason C</b> TIN is not required. Only select this reason if the domestic law of the country/jurisdiction of tax residence does not require the collection of TINs.					
6	如具非中華民國稅籍請提供以下「英文」資料（如1、3~4已提供英文資料，則此處免填已填部分）： 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 1,3 and 4 is already provided in English, skip this Item.				
	姓氏 Last Name: _____ ; 名字 First Name: _____ 現在居住國家或地區 Country/Jurisdiction of current residence: _____ _____ 現在居住地址 Current Residence Address: _____ _____ 所控制實體註冊名稱 Legal Name of the Entity: _____ _____ 所控制實體現在營業國家或地區 Current Country/Jurisdiction of the Entity: _____ _____ 所控制實體現在營業地址 Current Residence Address of the Entity: _____ _____				
7	具控制權人類別 Types of Controlling Person				
	請依據一、第4項所列之每一實體於適當的方格內勾選，列出具控制權人就每個實體所屬的控制權人類別。 Based on the information in Part 1 No. 4, please provide the types of controlling person by ticking one of boxes in each column.				
	具控制權人類別 Type of Controlling Person				實體 Entity
	實體（法人或團體） Legal Entity				
	直接或間接持有實體之股份、資本或權益超過25%者 Individual who exercises control over an Entity owning directly or indirectly more than 25 percent of the Entity's shares, capital, or equities				<input type="checkbox"/>
	透過其他方式對該實體行使控制權者 Individual who exercises control over the Entity through other means.				<input type="checkbox"/>

該實體之高階管理人員 Individual who holds the position of senior managing official.	<input type="checkbox"/>
<b>信託 Trust</b>	
委託人 Settlor	<input type="checkbox"/>
受託人 Trustee	<input type="checkbox"/>
信託監察人 Protector	<input type="checkbox"/>
受益人 Beneficiary	<input type="checkbox"/>
任何其他對該信託行使最終有效控制權之自然人 Any other individual who exercises ultimate effective control over the trust	<input type="checkbox"/>
<b>除信託以外之法律安排 Legal Arrangements other than Trust</b>	
具相當或類似委託人地位之人 Individual in a position equivalent/similar to settlor	<input type="checkbox"/>
具相當或類似受託人地位之人 Individual in a position equivalent/similar to trustee	<input type="checkbox"/>
具相當或類似信託監察人地位之人 Individual in a position equivalent/similar to protector	<input type="checkbox"/>
具相當或類似受益人地位之人 Individual in a position equivalent/similar to beneficiary	<input type="checkbox"/>
任何其他對該安排行使最終有效控制權地位之人 Any other Individual who exercises ultimate effective control over the arrangements	<input type="checkbox"/>

## 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「外國帳戶稅收遵從法案(FATCA)」(以下稱 FATCA)規定，本人向貴行聲明如下：

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<sup>註</sup>)或經判別為符合美國 FATCA 規定須申報資料之法人或團體之具控制權美國人持有人身份，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：

The Bank, in accordance with Article 7 and 20 of the Personal Information Protection Act, 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、地址、美國稅務識別碼。

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：不同意時該法人或團體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 $\geq 31$ 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.  $\geq 31$  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

具控制權人或代理人(簽章)：

Signature and seal of the Controlling person

### 三、聲明 Part 3 – Declarations and Signature

- (一) 本人證明，就與本文件實體帳戶持有人相關之所有帳戶，本人是具控制權人(或本人業經具控制權之人授權簽署本表)。

I certify that I am the Controlling Person (or I am authorized to sign for the Controlling Person) of all the account(s) held by the Entity Account Holder to which this form relates.

- (二) 就具控制權人基本資料部分，本人知悉，本表所含資訊、相關具控制權之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，提供給具控制權人為稅務居住者之國家/地區。

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be submitted to the tax authorities of the ROC and provided to tax authorities of another country(ies)/jurisdiction(s) in which the Controlling Person is identified a tax resident through the exchange of financial account information for tax purposes pursuant to intergovernmental agreements.

- (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，本人作為具控制權人之實體帳戶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 Controlling Person 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.

具控制權人(簽章)：

Signature and seal of the Controlling Person

身分證字號/統一證號：

ID number

代理人(簽章)：

Signature and seal of the Controlling Person'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)

經辦 Clerk	主管 Manager