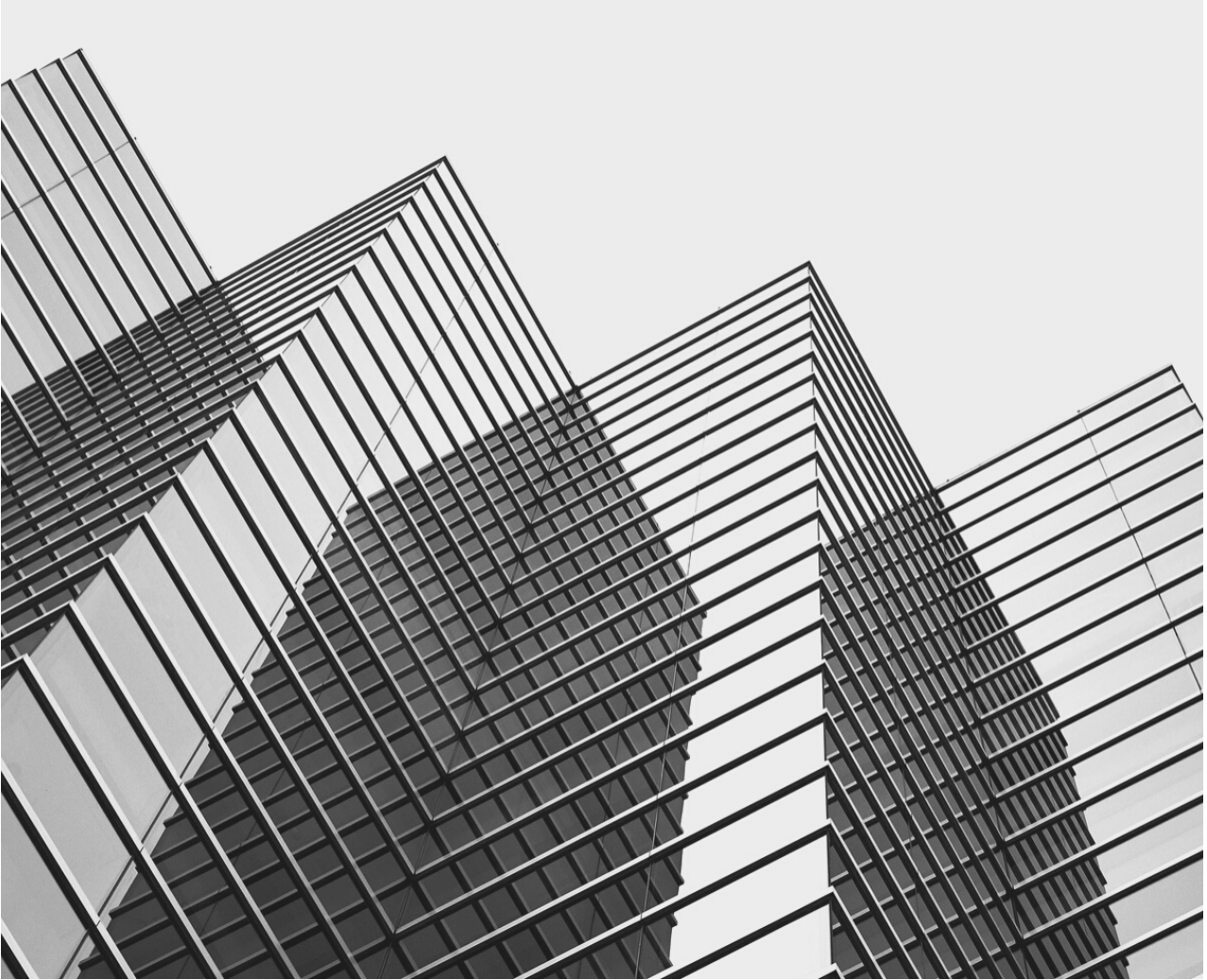




FINANCIAL GROUP

艾凡（深圳）财务咨询有限公司



W8 表格填写指引

PHONE

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OFFICE

13920 City Centre Dr #325, Chino Hills, CA 91709

什么是W-8BEN表格

W-8BEN表格，是美国税务局的表格，全名为Certificate of Foreign Status of Beneficial Owner for U.S. Tax Withholding美国预扣税及申报实益拥有人身份证明（个人或公司），一般由银行，理财，投资等金融机构发出要求开户人填报声明其本人并非美国税务居民，要求免除美国的相关税项。申报后有效三年。三年到期前，需要重新填表，再申报。

本表格适用于非美国居民向美国国税局申报美国所得税减免时使用。如果您所居住的国家为美国的税务减免互惠国，您便可能符合减税或免税的资格。

如果帐户没有存备每名与帐户有关人士的有效国税局表格 W-8BEN 及附以所需的证明文件，理财中介机构便必须预扣帐户内 30% 的全部出售所得以及因公司重组所产生的其它现金收入。在没有有效国税局表格 W-8BEN 的情况下，理财中介机构亦必须预扣非美国人客户帐户内最高税率 (30%) 的税款，该税率高于一般居住在与美国有税务协议国家的居民的税率。



注意事项

- W-8BEN表格必须以英文正楷填写。
W-8BEN form must be completed in English.
 - 联名客户需每一位持有人分别填写W-8BEN表格。
For joint accounts, each account holder must complete a separate form.
 - W-8BEN表格必须填写正确资料，并不能涂改。如填写有错误，请另行填写表格。
W-8BEN form must be completed correctly without any alterations. If you make a mistake, please start over using a new form.
 - 如阁下需有关税务之专业意见，请咨询Ian Financial Group的独立税务顾问。
Please refer to Ian Financial Group independent tax advisor if you require any professional advice on tax.
 - 查閱更多W-8BEN表格的資料，請瀏覽美國稅務局部(IRS)網頁 www.irs.gov。
Please refer to www.irs.gov for more information on W-8BEN form.
- 为必填

美国预扣税及申报实益拥有人身份证明（公司）

Form **W-8BEN-E**

(Rev. July 2017)
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.
▶ Go to www.irs.gov/FormW8BENE for instructions and the latest information.
▶ 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:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- 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 for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:

以下身份请勿使用W-8BEN

请使用以下文件

美国公司、美国公民或美国居民

W-9

外籍个人

W-8Ben(Individual)/Form 8233

主张其收入与在美国境内之交易或商业
有实际关联而得以免扣缴所得税的人士

W-8ECI

外国合伙实体，外国信托，或外国授予
人信托

W-8IMY

外国政府部门，国际组织，外国中央发
行银行，外国免税机构，外国私人基金
会或美国的所属政府

W-8ECI/W-8EXP

中间人

W-8IMY



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Part I 第一部分 受益所有人身份证明

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, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only): <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> International organization 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. <input type="checkbox"/> Yes <input type="checkbox"/> No	
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> Participating FFI. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Restricted distributor. Complete Part XI. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> <input type="checkbox"/> Account that is not a financial account.	
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

- 1 受益所有人组织的全称（公司名称）
- 2 如果您是公司，请输入成立所在国。如果您是另一类实体，请输入该实体创建、组织或受管辖国家
- 3 接收可预扣款项的透明实体（如适用）
- 4 身份（实体类型）（只需勾选一个方框）
- 5 FATCA 身份
跨境电商请选择Active NFFE，并移步到**第39条（Part XXV）**打勾。
注：如果一个NFFE少于50%的收入来自于持有产生被动收入（如红利和利息）的资产，则该NFFE属于主动NFFE(Active NFFE)，譬如说，一个超过50%的收入来自于生产活动的工厂，属于主动NFFE。



Part I 第一部分 受益所有人身份证明

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 XXX.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

Form **W-8BEN-E** (Rev. 7-2017)

- 6 永久居住地址**
在第一行填写完整的公司注册街道地址拼音
在第二行填写城市或城镇、州或省，包括邮政编码
在国家/地区方框中填写“国家/地区”。
请勿使用邮政信箱/代收地址/第三方姓名/金融机构的地址/美国地址
- 7 邮寄地址（仅当您的邮寄地址与第六行的地址不同时）**
如果您的邮寄地址与永久居住地址不同，请填写邮寄地址。
- 8 输入您的美国雇主身份编号（EIN）。EIN是实体的美国纳税人身份编号（TIN）。如果您没有美国EIN，并且必须获得美国TIN，可在表格SS-4雇主身份编号申请上申请一个。**
- 9 第9a和9b行应根据情况填写GIIN或国外TIN**
- 10 您或预扣税款代理人或FFI可在这一行包含任何参考信息**



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Part XXV - XXVI 第二十五-二十六部分 (主动/被动NFFE)

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, if applicable, no controlling U.S. persons); **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 (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

39 主动NFFE：实际进行业务活动而不是持有能产生投资收益（例如利息、分红、租金等）的资产的实体。

我证实：

- 此表第一部分提到的实体是外国非金融实体
- 上一财政年的总收入中被动收入低于50%；且
- 产生被动收入的资产或为了产生被动收入而持有的资产在持有资产（按季度测试）中的加权平均百分比低于50%。

40 被动NFFE：任何不符合例外条件或不属于主动NFFE的NFFE，即如果一个NFFE超过50%的收入来自于持有产生被动收入的资产，则您的公司属于被动NFFE。

40a: 如果您是被动NFFE，但事实是您由特定类型但FFI管理

40b: 勾选本选项以证明您没有实质美国所有人

40c: 如果您没有勾选此选项并没有在40b上提供证明，则您必须勾选此40c选项，并填写第29部分以确定和提供您的每个实质美国所有人的名称、地址和TIN。



