

FATCA 聲明書暨 CRS 證明文件【個人】

Self-Certification Form for FATCA and CRS 【Individual】

異動書號：_____

戶 號：_____

受益人姓名：_____ 身分證字號：_____

壹、說明 Notes:

- 一、永豐證券投資信託股份有限公司(以下簡稱「本公司」)依美國「外國帳戶稅收遵從法」(以下簡稱 FATCA)·於西元2014年7月1日起開始正式進行相關措施以符合FATCA。本公司另依我國「金融機構執行共同申報及盡職審查作業辦法」(以下簡稱CRS)·應蒐集及申報有關帳戶持有人稅務居住者身分之特定資訊·並於西元2019年1月1日起開始正式進行相關措施以符合CRS (CRS相關資訊·請詳財政部網站專區(首頁>服務園地>國際財政服務資訊>稅務用途資訊交換(含金融帳戶資訊))。

In accordance with the Foreign Account Tax Compliance Act (FATCA), Sinopac SITC Ltd. (the Company) has formally taken relevant actions to comply with FATCA since July 1, 2014. Also, from January 1, 2019, our company is required to collect and report relevant information about the Account Holder's tax residency status to comply with the Common Reporting Standard (CRS) announced by the Ministry of Finance (MOF).

- 二、為遵循FATCA及CRS·本公司需請台端填寫FATCA聲明書暨CRS自我證明文件·以辨識台端是否為美國稅務居民或其他國家之稅務居民·以作自動交換金融帳戶資料用途。若台端屬美國稅務居民·本公司將依美國國稅局之要求·將台端相關資訊轉交予美國國稅局。若台端屬其他應申報國家稅務居民·本公司將依我國主管機關之要求·將台端相關資訊轉交予我國主管機關·我國主管機關會將資料轉交至台端所屬稅務居民國之稅務機關。

To comply with FATCA and CRS, please fill this form to determine if you are a tax resident of the U.S. or other countries/jurisdictions for the use of automatic exchange of financial account information. If you are a U.S. tax resident, our company will pass the information regarding your account to the U.S. Internal Revenue Service (IRS), as requested by the IRS. If you are a tax resident of a reportable jurisdiction, our company is obliged to pass the information with respect to your account to the tax authorities of the Republic of China (Taiwan, ROC), who will then exchange this information with the tax authorities of the reportable jurisdiction.

- 三、如對本表格或上述指示有任何疑問·請瀏覽本公司網頁·亦可聯絡台端的服務專員·親臨本公司或致電我們查詢。

Should you have any questions with respect to this form or above instructions, you may either refer to our website, contact your service personnel, visit any branch of our company or call us for inquiries.

- 四、如對判定稅務居民身分有任何疑問·請瀏覽OECD網站 www.oecd.org/tax/automatic-exchange/ 或諮詢專業稅務顧問。

If you have any questions about the determination of your tax residency, please refer to the OECD website: www.oecd.org/tax/automatic-exchange/ or consult with your tax consultant for advice.

- 五、如帳戶持有人為獨資資本主·請填寫本表。

If the Account Holder is a sole trader or a sole proprietor, please fill in this form.

以下欄位由永豐投信/銷售機構人員填寫

主管	覆核	經辦	核印	收件窗口

貳、基本資訊及聲明事項 Basic Information and Declaration :

稅務居民身分證明事項 Tax Residency Declaration*

立約定書人(以下簡稱立約人)聲明以下內容為實：

I hereby declare that the following statements are true

一、☐ 立約人已提供過 FATCA 身分證明文件【勾選本項者免填第二部分 B、C 選項】

I have provided the relevant document. 【If this option is applied, please complete Part 2 and skip B and C selections.】

立約人業已提供 FATCA 身分證明文件(包含但不限於 FATCA 聲明書、W-8 BEN、W-9 或相關證明文件)予永豐證券投資信託股份有限公司(以下簡稱「貴公司」)以聲明立約人之美國稅務居民身分，且截至今日立約人之美國稅務居民身分並無變更。立約人了解並同意當貴公司若無立約人之上開 FATCA 身分證明文件之徵提紀錄時，得再向立約人徵提本「FATCA 聲明書暨 CRS 自我證明文件」。

I have provided the documents of identification for FATCA(including, but not limited to, the Self-Certification Form for FATCA, documents of W-8BEN, W-9, or other self-certification documents) to Sinopac SITC Ltd.("the Company") to declare my tax residency and the status of which remain unchanged up to the present. I acknowledge and agree that if the Company keeps no records of my documents of identification for FATCA, the Company is able to request Self-Certification Form for FATCA and CRS from me.

二、立約人具有以下居住國家或地區之稅務居民身分或指標【立約人如同時為 2 個以上國家或地區稅務居住者，請勾選所有適用之居住國家或地區，得複選】

I have tax residency or indicia in the following country/jurisdiction 【If the contracting party is a tax resident in more than one country/jurisdiction, please select all applicable countries/jurisdictions】

A. ☐ 台灣，若勾選此項，請提供身分證字號等編號_____

Taiwan (Republic of China, ROC). If this option is selected, please provide the Tax Identification Number_____

填列說明如下：

The instructions to complete as follows:

1. 具身分證字號者為身分證字號(10碼，由內政部戶政司編配)

National ID Card Number (a 10-digit code issued by the Department of Household Registration, Ministry of the Interior)

2. 具統一證號者為統一證號(10碼，由內政部移民署編配)

Uniform ID number (a 10-digit code issued by the National Immigration Agency, Ministry of the Interior)

3. 個人無身分證字號或統一證號者，以現行稅務識別碼(大陸地區人民為9+西元出生年後2碼及出生月日4碼；其餘情形為西元出生年月日8碼+護照顯示英文姓名前2字母2碼)方式編配

The current Taxpayer Code Number for those who have neither National ID Card Number nor Uniform ID Number is assigned as follows: Mainland China citizens are coded as 9+yy+mm+dd; for other foreigners, yyyy+mm+dd + the first two letters of his or her last name as indicated on his or her passport.

B. ☐ 美國【若勾選此項，請提供 Form W-9】

The United States of America 【If this option is selected, please complete Form W-9】

C. ☐ 具有以下美國人指標，但不是美國稅務居民。【若勾選此項，請提供 Form W-8 BEN】

With following U.S. Indicia, but is not a U.S. tax resident. 【If this option is selected, please complete Form W-8 BEN】

☐ 1. 有文件標示具有美國公民身分或永久居留權【請提供棄籍證明或其他合理書面解釋，例如綠卡】

Documents indicate an indicia of U.S. citizenship or permanent residency. 【Please provide the Certificate of Loss of Nationality of the United States (CLN) or other reasonable written explanation, e.g. Green Card】

☐ 2. 出生地為美國【請提供棄籍證明或其他合理書面解釋】

The place of birth is the U.S. 【Please provide CLN or other reasonable written explanation】

☐ 3. 具美國住址或聯絡地址(含郵政信箱)

U.S. residential address or contact address (including P.O. box)

☐ 4. 具美國電話號碼

U.S. telephone contact number

☐ 5. 持續指示將資金轉入位於美國的帳戶

Standing instructions to transfer funds to an account maintained in the U.S.

☐ 6. 代理人或有權簽字人具美國地址

A power of attorney or signatory authority granted to a person with a U.S. address

☐ 7. 轉信地址或代存郵件地址為立約人唯一地址

In care of address or hold mail address that is the sole address of the contracting party

- D. ☐ 其他國家或地區稅務居民【若勾選此項，請依序完成以下表格並請填載立約人除台灣(ROC)或美國以外之所有(ii)稅務居住國家或地區之稅務識別碼。若立約人之居住國家或地區超過一個，請填寫於另外的表格】

Tax resident of a country/jurisdiction other than Taiwan and the U.S.A. 【If this option is selected, please complete the following table and list (ii) all the TINs of countries/jurisdictions of tax residence. If the contracting party's has more than one countries of tax residence, please fill in another form】

基本資訊 (英文填寫) Basic Information (Please provide the information in English)

英文姓名 Name in English	First or Given Name		Middle Name(s)		Family name or Surname(s)	
居住國家/地區 Country/jurisdiction of residence	國家/地區 Country/ jurisdiction			郵遞區號 Postcode		
現行居住地址 Current residential address						
出生地 Place of birth	國家/地區 Country/ jurisdiction			城市 City		

(ii) 是否有居住國家或地區之稅務識別碼？ TIN assigned by country/jurisdiction of residence?

稅務居住國家/地區： Tax resident of country/jurisdiction:	是，請提供稅務識別碼 Yes，Please provide a TIN	否，請填寫理由A、B或C No，Please indicate reason A, B or C	理由 B 須說明無法 取得稅務識別碼的 原因 If B is chosen, state the reason why a TIN cannot be obtained
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

理由 A - 立約人之居住國家或地區未核發稅務識別碼予其居住者

Reason A- The country/jurisdiction where the contracting party is a tax resident does not issue TINs to its residents

理由 B - 立約人無法取得稅務識別碼或具類似功能的編號(若選取此理由，請解釋無法取得稅務識別碼的原因)

Reason B- The contracting party is unable to obtain a TIN or equivalent number (Explain why the contracting party is unable to obtain a TIN if this reason is chosen)

理由 C - 無須蒐集稅務識別碼(註: 選取此理由限其國內法未要求蒐集稅務識別碼資訊)

Reason C- TIN is not required (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN)

聲明及簽署 Declaration and Signature*

立約人業已收到「永豐證券投資信託股份有限公司-蒐集、處理及利用個人資料告知書」，了解永豐證券投資信託股份有限公司(以下簡稱 貴公司)為遵循外國帳戶稅收遵從法(Foreign Account Tax Compliance Act)之必要，必須蒐集、處理及利用立約人之個人資料，包含立約人之姓名、國籍、護照號碼、出生年月日、通訊方式、美國納稅人識別碼(一般即為美國社會安全碼SSN)等。有關對立約人個人資料利用之期間、地區、對象及方式；立約人依個人資料保護法第三條規定得行使之權利及方式；立約人如不提供對立約人權益之影響；以及間接蒐集個人資料之來源等法定告知事項，立約人亦已受充分告知。立約人同意 貴公司蒐集、處理及利用立約人的個人資料。

I hereby confirm to have received the "Sinopac SITC Ltd.- Personal Information Protection Notification", and acknowledge that for complying with FATCA, it is necessary for Sinopac SITC Ltd. (the Company) to collect, process and use my personal information, including my name, nationality, passport number, date of birth, contact information, and U.S. taxpayer identification number (U.S. Social Security Number), etc.

立約人了解並同意 貴公司為證實上開聲明內容，得於必要時向立約人索取相關證明文件，以及得代理立約人向美國稅法的扣繳義務人出示FATCA聲明書暨CRS自我證明文件交付FATCA聲明書暨CRS自我證明文件之複本，以協助立約人聲明是否為美國稅務居民。立約人已詳細閱讀【附錄一】美國海外帳戶稅收遵循法條款、【附錄二】金融機構執行共同申報及盡職審查作業辦法說明書，了解並同意其規定與要求。

I acknowledge and agree that to certify the above statement a to declare whether I am a U.S. taxpayer or not, the Company can request me for related certification materials and can act on my behalf to provide this Self-Certification Form and provide a copy of it to a U.S. withholding agent. I have thoroughly read, understood, and agreed to the rules and requirements of the Foreign Account Tax Compliance Act 【Appendix 1】 and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions 【Appendix 2】.

立約人知悉，本 FATCA 聲明書暨 CRS 自我證明文件所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將可能申報予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，提供予帳戶持有人為稅務居住者之國家/地區的稅捐稽徵機關。

I am aware that the information contained in this form, information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the ROC and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which the Account Holder may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

立約人證明，與本文件相關之所有帳戶，立約人為帳戶持有人。

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

立約人聲明，就立約人所知所信，於本自我證明所為之陳述均為正確且完整。

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

立約人承諾，如狀態變動致影響本表「基本資訊及聲明事項」所述之個人稅務居住者身分，或所載資料不正確或不完整，立約人將通知 貴公司，並在狀態變動後30日內提供 貴公司一份經適當更新之FATCA聲明書暨CRS自我證明文件。立約人了解並同意 貴公司有權合理認定上開聲明內容之真偽或變更情形而對立約人帳戶權利為必要的處置行為，包含但不限於辦理美國稅務扣繳或終止帳戶服務。

I undertake to advise the Company of any change in circumstances which affects the tax residency status of the individual identified in the "Basic Information and Declaration" of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Company with a suitably updated self-certification form within 30 days of such change in circumstances. I acknowledge and agree that the Company is rightful to reasonably identify the authenticity of the above declaration or changes in the circumstances and take the necessary actions with regards to my account, including, but not limited to, processing U.S. tax payment or terminating the account service.

此致 永豐證券投資信託股份有限公司
Sincerely,

受益人姓名：_____
Name

身分證字號：_____
Identification Number

簽署日期：____年____月____日
Date(YYY/MM/DD)

【原留印鑑】

➤ 【附錄一】美國海外帳戶稅收遵循法條款 Appendix 1. Terms for the U.S. Foreign Account Tax Compliance Act.

第一條 立約人茲受告知並同意配合 貴公司遵循國內外稅務法令(包含但不限於美國海外帳戶稅收遵循法及中華民國相關法令)、條約或國際協議的必要措施, 包含調查立約人及立約人之受益人之國籍與稅籍稅務資料, 將稅籍資料及帳戶資訊揭露予國內外政府機關(包含中華民國政府及美國聯邦政府), 並於調查結果顯示立約人與貴公司間的關係符合國內外稅務法令、條約或國際協議的特定條件(包含但不限於立約人及立約人之受益人未能協助提供前揭調查所需的資料、未能據實出具本約定書各項附表, 或立約人及立約人之受益人不同意貴公司向中華民國政府及美國聯邦政府為前揭揭露等情形)時, 為立約人辦理稅款扣繳之結算或終止本約定書。

The client has been fully informed and agreed to cooperate with the Company's necessary measures taken in compliance with any domestic/ foreign tax laws (including but without limitation to, the U.S. Foreign Account Tax Compliance Act (or hereafter "FATCA") and the laws of the R.O.C), international treaties or governmental agreements. Such measures may include a nationality and taxpayer identity investigation over the client or the beneficial owners/substantial U.S. owners in the case with entity clients, disclosure of the tax information and account information to the domestic/ foreign authority (including the R.O.C government and the U.S. government), and tax withholding or service termination for a cause against the client provided that the nationality and taxpayer identity investigation indicates that the relationship between the client and the Company meets the conditions set forth in any domestic/ foreign tax laws, international treaties or governmental agreements (such conditions include without limitation to that, the client or its beneficiary owner fails to provide information necessary in the aforementioned investigation, fails to represent and warrant the truthfulness of the forms and documents attached herein, or does not approve the Company to perform the aforementioned informational disclosure to the R.O.C government and the U.S. government).

第二條 本附錄第一條相關名詞參考美國海外帳戶稅收遵循法說明如下, 本說明僅供參考, 相關定義以美國海外帳戶稅收遵循法之有權解釋為準:

The definition of terms in paragraph 1 are as below for reference, the entirety and completeness of the relevant paragraphs of which shall be referred to the actual body of FATCA:

一、美國海外帳戶稅收遵循法:指美國 Foreign Account Tax Compliance Act 即 26 USC §1471~ §1474, 或稱美國內地稅法第四章(Internal Revenue Code Chapter 4), 並包含美國聯邦政府內地稅收局(Internal Revenue Service)發布的相關行政命令(包含但不限於 26 CFR Parts 1 及 301)、指引及申辦表單等

Foreign Account Tax Compliance Act is 26 USC §1471~ §1474, or Internal Revenue Code Chapter 4, includes notice (includes, but not limited to, 26 CFR parts 1 and 301), guidance, and other documents published by Internal Revenue Service.

二、條約或國際協議: 包含但不限於中華民國政府與美國政府或雙方政府之代表人或代表機構間簽訂關於美國海外帳戶稅收遵循法執行的跨政府協議(Intergovernmental Agreement)。

International agreement: includes, but not limited to, intergovernmental agreements that facilitate the effective and efficient implementation of FATCA sign between U.S. and R.O.C. governments.

三、立約人之受益人: 包含但不限於立約人指定自動或定期轉帳轉入帳戶持有人; 立約人如為非自然人之法律實體時, 對立約人直接或間接擁有股權性利益、合夥利益、投資利益、信託利益之人, 以及其他依美國海外帳戶稅收遵循法可認定雖非直接持有帳戶, 但實質享有帳戶利益之人。

Beneficial owner of a Contract: Beneficial owner includes, but not limited to, holder of the account to which Contracting party has standing instruction to wire money to. Should the contract party be a legal entity, the beneficial owner is the person who holds directly or indirectly ownership of stock; holder of partnership interests; owner of investment benefits; beneficiary of a trust; or the substantial beneficiary of interests of an account as otherwise defined by FATCA.

四、國籍與稅籍稅務資料: 包含但不限於國籍、雙重國籍或永久居留權身分; 納稅義務人稅務識別碼(Taxpayer Identification Number)、全球中介機構識別碼(Global Intermediary Identification Number); 美國稅務 Form W-8、Form W-9 或其他替代性文件, 以及其他依美國海外帳戶稅收遵循法指定金融機構必須調查或取得的帳戶相關資料。

Nationality and chapter 4 status: includes, but not limited to, nationality, and/or residence status; Taxpayer Identification Number, Global Intermediary Identification Number; IRS Form W-8, Form W-9, substitute forms, and other documents that may be relevant in determining a person's chapter 4 status.

五、其他相關名詞: Other related terms.

(一) 美國內地稅法第四章身分(Internal Revenue Code Chapter 4 Status):包含美國人(U.S. Person)、特定美國人(Specified U.S. Person)、除外之非金融機構外國(即非美國)法人(excepted NFFE)、或非實質營運之非金融外國(即非美國)法人(Passive NFFE)等自然人或非自然人之法律實體之身分類別, 及其他同於美國內地稅法第四章所規定之身分類別。

Internal Revenue Code Chapter 4 Status of United States: includes U.S. Person, Specified U.S. Person, excepted NFFE, Passive NFFE, and other individuals and entities under FATCA regulation.

(二) 美國人(U.S. Person)及特定美國人(Specified U.S. Person): 美國人係指 26 USC §7701(a)30 所規定之美國人, 包含美國公民、具美國永久居留權之人、美國境內的合夥組織、公司或遺產財團、或美國法院對之有管轄權或美國人對之有控制權的信託財產。特定美國人係指 26 USC §1473(3)所規定任何不具下列性質之美國人:1.任何股票於證券交易市場經常性交易之公司、2.任何同屬於前述 1.公司集團之公司、3.

任何屬 26 USC §501(a)所指之免稅組織或自然人退休計畫、4.美國(政府)或政府所有之機構或投資工具、5.任何美國聯邦州、哥倫比亞特區、美國(政府)財產、其分支、其所有之機構或投資工具、6.任何銀行、7.任何不動產投資信託、8.任何受監督的投資公司、9.任何共同信託基金、10.任何適用 26 USC §664(c)之免稅規定或符合 26 USC §4947(a)(1)的信託、11.依據美國相關法令註冊之證券、商品、衍生性金融商品(包含名義資本合同、期貨、遠期合約及期權)之交易或財產、服務之經紀商、12.經紀商、及 13.任何符合 U.S.C. §403(b)或 U.S.C. §457(g)之免稅信託。

According to 26 U.S.C. §7701(a)(30), The term “United States person” (or “U.S. person”) means—(1) a citizen or resident of the United States; (2) a domestic partnership; (3) a domestic corporation; (4) any estate (other than a foreign estate, which is an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States; and (5) any trust if—(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and (ii) one or more United States persons have the authority to control all substantial decisions of the trust. According to 26 U.S.C. §1473(3), 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; (2) Any corporation that is a member of the same expanded affiliated group as a corporation described in (1); (3) Any organization exempt from taxation under 26 USC §501(a) or an individual retirement plan as defined in 26 USC § 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 26 USC §581; (7) Any real estate investment trust as defined in 26 USC §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 26 USC §584(a); (10) Any trust that is exempt from tax under 26 USC §664(c) or is described in 26 USC § 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 26 USC § 403(b) plan or 26 USC §457(g) plan.

- (三) 外國(即非美國)金融機構(Foreign Financial Institution; FFI)及非金融外國(即非美國)法人(Non-financial Foreign Entity; NFFE)：外國(即非美國)金融機構係指 26 U.S.C. §1471(5)(d)定義之非美國的金融機構，金融機構則是指 26 USC §1471(5)(d)所定義辦理存款業務的銀行、以從事投資、轉投資、或有價證券、合夥利益、商品期貨或任何對有價證券、合夥利益、商品期貨的利益(包含期貨、遠期合約或選擇權)的交易為主業的機構等。非金融外國(即非美國)法人則是指 26 USC §1472(d) 所定義任何不屬於金融機構的非美國機構。

According to 26 U.S.C. §1471(5)(d), the term FFI (or “foreign financial entity”) means with respect to any entity that is not resident in, or organized under the laws of, as applicable, a country that has in effect a Model 1 IGA or Model 2 IGA, any financial institution (as defined 26 U.S.C. §1471(5)(e)) that is a foreign entity. The term FFI also means, with respect to any entity that is resident in, or organized under the laws of, as applicable, a country that has in effect a Model 1 IGA or Model 2 IGA, any entity that is treated as a FATCA Partner Financial Institution pursuant to such Model 1 IGA or Model 2 IGA. See, however, § 1.1471-2(a)(2)(v) for when certain branches of U.S. financial institutions may be treated as FFIs. A territory financial institution is not an FFI under this paragraph(d). According to 26 U.S.C. §1472(d), the term “non-financial foreign entity” means any foreign entity which is not a financial institution (as defined in section 1471(d)(5)).

- (四) 除外之非金融外國(即非美國)法人(Excepted NFFE)：指 26 CFR §1.1472-1(c)(1)所定義符合下列條件之一的非金融機構外國(即非美國)法人：1.屬於股份有限公司且一定比例公司股票於正式的證券交易市場(established securities market)中經常交易者。2.前述股份有限公司的關係企業。3.美國海外領土居民所完全持有控制的非金融外國(即非美國)法人。4.實質營運之非金融外國(即非美國)法人(Active NFFE)。5.豁免型非金融機構，包含 26 CFR §1.1471-5(e)(5)所指的非金融集團的控股公司、財政管理中心、自保型財務公司、新設公司、清算或破產更生公司或非營利組織等。其中實質營運之非金融外國(即非美國)法人(Active NFFE)係指 26 CFR §1.1472-1(c)(1)(iv)所定義符合下列條件的非金融外國(即非美國)法人：1.前一年度被動收入(passive income)未滿毛收入的百分之五十，且 2.該機構直接或間接產生被動收入之資產加權平均價值所占百分比未滿百分之五十；其中被動收入(passive income)係指未經相關法令排除適用之股利、利息、相當於利息的收入、租金或權利金收入、年金、處分產出被動收入資產的盈餘、特定商品期貨交易的盈餘、Section 988 Transaction 的盈餘、26 CFR 1.446-3(c)(1)所定義 Notional Principal Contract 的淨收入、來自現金價值保險契約的收入、保險公司關於保險及年金契約準備金所賺取的收入等。According to 26 CFR §1.1472-1(c)(1)(iv), an Active NFFE means an entity and for the preceding calendar or fiscal year less than 50 percent of its gross income is passive income and the weighted average of the percentage of assets held by it that produce or are held for the production of passive income (weighted by total assets and measured quarterly) is less than 50 percent, as determined after the application of paragraph (c)(1)(iv)(B) of this section (passive assets). For purposes of the calculations described in the preceding

sentence, a NFFE may use any accounting method permitted under paragraph (c)(1)(iv)(C) of this section but must apply a uniform method for measuring assets for the calendar or fiscal year. According to 26 CFR § 1.1472-1(c)(1)(iv)(A), passive income means the portion of gross income that consists of- (1)Dividends, including substitute dividend amounts; (2)Interest; (3)Income equivalents to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool; etc.

- (五) 非實質營運之非金融外國(即非美國)法人(Passive NFFE)：不屬於除外之非金融外國(即非美國)法人(Excepted NFFE 之非金融外國(即非美國)法人(NFFE))。

According to 26 U.S.C. §1471(1)(b), a passive NFFE means an NFFE other than an excepted NFFE.

- (六) 實質美國股東(Substantial United States owner):指 26 USC §1473(2)所定義對任何公司直接或間接持有超過百分之二十五股權(依投票權比例或面值比例定之)之「特定美國人」(specified U.S. person)、對任何合夥直接或間接持有超過百分之二十五的分紅或資本利得權利之特定美國人、對任何信託委託授予財產之特定美國人、對任何信託直接或間接持有超過百分之二十五受益權之特定美國人。25%之計算除姻親關係(in-laws)或繼子女與繼父母或類似關係(step relationship)之親屬外，應包含配偶、直系親屬與旁系親屬對該法人客戶之持股。該美國人股東毋須揭露親屬之持股比例，而是將加總的持股比例全數計入該美國人股東之持股。

According to 26 U.S.C. §1473(2), the term substantial United States owner (or substantial U.S. owner) means: (1) With respect to any foreign corporation, any specified U.S. person that owns, directly or indirectly, more than 25 percent of the stock of such corporation (by vote or value); (2) With respect to any foreign partnership, any specified U.S. person that owns, directly or indirectly, more than 25 percent of the profits interests or capital interests in such partnership; and (3) In the case of a trust—(A) Any specified U.S. person treated as an owner of any portion of the grantor trust under IRC § 671-679, and (B) Any specified U.S. person that holds, directly or indirectly, more than 25 percent of the beneficial interests of the trust. In the case of any financial institution described in section 1471(d)(5)(C), those aforementioned “25 percent” standards shall be replaced by “0 percent”. Family members are defined as related parties include brothers and sisters, spouse, ancestors, and lineal descendants. In-laws and step relationships are not related parties, and losses on sale or ex-changes with these parties may be deducted unless the in-law or step relationship is merely acting as a nominee for a related party. Half-brothers and half-sisters are related parties. The percentage of stock owned by the foresaid related parties does not need to be disclosed, but the percentage should be aggregated with the percentage of stock owned by the specified U.S. person for the purpose of determining the total percentage of stock owned by that specified U.S. person.

➤ 【附錄二】金融機構執行共同申報及盡職審查作業辦法說明書 Appendix 2. Notification for FATCA and CRS

根據我國稅捐稽徵法第 5 條之 1 第 6 項訂定之「金融機構執行共同申報及盡職審查作業辦法」(簡稱「台灣 CRS」)等相關規定，要求金融機構須依帳戶持有人的稅務居住者身分收集並匯報相關資訊。

In accordance with the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“CRS”), financial institution is required to collect and report relevant information about the Account Holder’s tax residency status.

依台灣CRS規定，本公司須取得帳戶持有人之自我證明文件，以辨識帳戶持有人其稅務居住者身分之國家/地區。有關稅務居住者的身分如何界定，將隨著每個地區或國家所訂定的內容及範圍而異。帳戶持有人須了解其居住所在地國或地區之規範，以釐清是否符合當地稅務居住者身分之定義。一般來說，法人/實體的稅務居住者身分以其設立時的註冊登記國或地區為據；無居住者身分之合夥、有限責任合夥或類似法律安排之實體，則視其為「實際管理處所所在地之居住者」。個人可能具備一個以上國家的稅務居民身分(多重居住地)，有關稅務居住者詳情，請參閱OECD 官網對於各國稅務居住者相關法令介紹(Rules governing tax residence, <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>)。如有任何疑問，請與您的稅務顧問或當地稅務機關聯絡。

In accordance with CRS, the Company is required to obtain FATCA/CRS Self-Certification Form to identify the Account Holder’s country(ies)/jurisdiction(s) of tax residence. The definition of tax residency depends on the regulations of each country/jurisdiction. The Account Holder needs to understand the regulations of tax jurisdiction of which he/she has tax residency in order to determine his/her tax residency status. Generally, the tax residency status of an entity can be referred to the entity’s country/jurisdiction of incorporation; an entity such as a partnership, a limited liability partnership, or a similar legal arrangement that has no residence for tax purposes may be treated as a tax resident in its country/jurisdiction of incorporation, the country/jurisdiction of its principal office or the country/jurisdiction where its place of effective management is situated. An individual may have more than one country/jurisdiction of tax residence (Multiple residence). Please refer to the OECD website for the tax residency regulations of each country/jurisdiction (Rules governing tax residence: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>). If you have any questions, please consult with your tax consultant or local tax authority for advice. 依規定取得之文件將持續有效，倘狀態變動(例如帳戶持有人之稅務居住者身分變動)致所填資訊不正確或不完整，帳戶持有人應通知本公司並更新相關文件。本公司依法可能將所徵提之文件及帳戶相關資訊提供予中華民國稅捐稽徵機關，進行稅務目的金融帳戶資訊交換，提供予他方國家/地區稅捐稽徵機關。

The Self-Certification Form obtained in accordance with the regulations is valid until the tax residency status of the Account Holder is changed. The Account Holder undertakes to advise the Company of any changes in circumstances which affects the tax residency status or causes the information contained herein to become incorrect or incomplete, and to provide the Company with a suitably updated Self-Certification Form. The Company is legally obliged to pass on the information in the Self-Certification Form to the tax authorities of the Republic of China (Taiwan) (“ROC”) and they may exchange this information with tax authorities of another country(ies)/jurisdiction(s) pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

蒐集、處理及利用個人資料告知書

永豐證券投資信託股份有限公司（以下簡稱本公司）為恪守個人資料保護法相關規範進行個人資料之蒐集、處理或利用，依據個人資料保護法第 8 條第 1 項之規定，向台端告知下列事項：

一、個人資料之類別

台端於本公司相關業務申請書及契約書內容等文件所填載或與本公司業務往來期間所產生屬於個人資料保護法第 2 條所定義之「個人資料」，包括但不限於姓名、出生年月日、國籍、身分證統一編號、護照號碼、美國稅籍身分及編號、婚姻、家庭、教育、職業、聯絡方式、財務情況、社會活動、或其他合於本公司營業項目之特定目的所須蒐集之個人資料等。

二、個人資料蒐集之目的

為辦理證券投資信託業務、期貨信託業務、全權委託投資業務及其他合於本公司之營業登記項目或主管機關所核准之業務，包括但不限於基金管理、客戶服務、行銷、稽核、風險控管、洗錢防制或依國內外法令規定（包含美國海外帳戶稅收遵循法及相關跨政府協議等）辦理之行為。

三、個人資料利用之期間、對象、地區及方式

1. 期間：個人資料蒐集之特定目的存續期間 / 依相關法令規定或契約約定之保存年限（如：商業會計法等） / 本公司因執行業務所必須之保存期間。
2. 對象：本公司、本公司所屬分支機構、本公司合作推廣對象、其他與本公司有業務往來之機構、依法有調查權機關或金融監理機關、國內外稅務機關、依法定義務所必要提供之第三方或經台端書面同意之對象。
3. 地區：本公司、本公司所屬分支機構、與本公司有業務往來之機構營業處所在地、依法定義務所必要提供之第三方或國內外政府機構或經台端書面同意之對象之所在地。
4. 方式：以書面、傳真、電話、電子文件、網際網路及其他自動化或非自動化之利用方式。

四、本公司保有台端個人資料之期間，基於個人資料保護法之規定，台端得向本公司行使查詢、請求閱覽、請求製給副本、請求補充或更正、停止蒐集處理利用或刪除個人資料。惟依法本公司因履行合約或執行業務所必需者，得不依台端請求為之。

五、台端知悉並瞭解，如未將申請業務或服務所需之個人資料提供與本公司，本公司將無法提供台端相關服務。如台端未完整提供本公司遵循美國海外帳戶稅收遵循法及相關跨政府協議執行美國帳戶調查所需個人資料或不同意本公司申報美國帳戶資料予美國聯邦政府或中華民國政府者，本公司依法須將台端於本公司之帳戶列為不合作帳戶（Recalcitrant Account）。

六、依金融機構執行共同申報及盡職審查作業辦法，金融機構應蒐集及申報有關帳戶持有人稅務居住者身分之特定資訊。本辦法係依稅捐稽徵法第 5 條之 1 第 6 項訂定，其內容參考經濟合作暨發展組織發布之共同申報及盡職審查準則。本公司依法須取得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。本公司依法可能將台端所提供之身分證明資料及該帳戶其他資訊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，提供他方國家 / 地區稅捐稽徵機關。台端所提供之身分證明資料將持續有效，倘狀態變動（例如帳戶持有人之稅務居住者身分變動）致所填資訊不正確或不完整，帳戶持有人應通知本公司，並更新相關資料。

經 貴公司向本人告知上開事項後，本人已清楚瞭解並同意 貴公司蒐集、處理或利用本人個人資料之目的及用途。