

Entity - Self Certification Form (FATCA and CRS)
法人-自我聲明表格(FATCA 與 CRS)

Please read these instructions before completing the form.

請於填寫表格前先閱讀以下說明

Regulations based on Foreign Account Tax Compliance Act (“FATCA”) and Organisation for Economic Co-operation and Development (“OECD”) Common Reporting Standard (“CRS”) require financial institutions to collect and report certain required information based on an account holder’s tax residence.

根據“外國帳戶稅收遵從法”(「FATCA」)和經濟合作暨發展組織(「OECD」)共同申報準則(「CRS」)之規定，要求金融機構按照帳戶持有人或法人帳戶之控制人的納稅居住地收集及匯報若干所需資料。

Each jurisdiction has its own rules for defining tax residence. In general for entities, tax residence is defined as the jurisdiction where the entity has its place of management. Special circumstances may cause the entity to be resident elsewhere or resident in more than one jurisdiction at the same time (multiple residencies).

For more information on tax residence, please consult your tax adviser or the information at the following link for FATCA and CRS at <https://www.irs.gov/> and

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> respectively.

每個稅務管轄區均按其本身的規則釐定稅籍的定義。一般來說，法人的稅籍是其管理工作地點。若干特別情況可能導致法人成為其他地方的居民，或同時成為超過一個國家的居民（多重居民地）。相關稅籍詳情，請諮詢您的稅務顧問，或瀏覽下列有關 FATCA 或 CRS 網頁的資料：<https://www.irs.gov/> 和 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

If the tax residence of the account holder is located outside of the country in which this account is maintained, China Zheshang Bank Co., Ltd., Hong Kong Branch (“CZBHK” or “we”) may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where we are located and/or US Internal Revenue Service. The aforementioned information may then be shared between different countries’ tax authorities.

如果帳戶持有人的稅籍位於此設立帳戶的國家之外，浙商銀行股份有限公司香港分行(以下稱「浙商銀行香港分行」)在法律上可能有責任把此自我聲明表格內的資料及與帳戶持有人的金融帳戶有關的其他金融資料，轉交予當地稅務機關及/或美國國稅局。前述資料之後可能被不同國家間之稅務機關分享。

This form will generally remain valid unless there is a change in circumstances relating to the account holder’s tax residence, (e.g. a change in the ownership structure of the entity adding controlling person) or other mandatory fields included on this form. You must notify us within 30 days if there is a change in circumstance that makes any of the information provided in this form incorrect or incomplete and provide an updated self-certification form.

一般來說，此自我聲明表格屬永久有效，直至帳戶持有人之稅籍或其他必要填寫欄位出現變動為止（例如，法人新增控制人並使其股權結構發生變動）。若具有任何導致此自我聲明表格所提供的資料不實或不完整的變動，請於 30 日內通知我們，並提供最新的自我聲明表格。

This form is intended to request information only where such request is not prohibited by applicable local law or regulations.

此自我聲明表格僅作為要求提供資料之用，而相關要求不受當地法律或法規禁止。

Please complete this form where you need to self-certify on behalf of an entity account holder.

若您是代表法人帳戶持有人出具聲明，則請填寫此自我聲明表格。

If you are an individual account holder or sole proprietor, do not complete this form. Instead please complete an “Individual/Controlling Person - Self Certification Form (FATCA and CRS)”.

若您為個人帳戶持有人或獨資經營，請勿填寫此自我聲明表格。請改填「個人/控制人-自我聲明表格 (FATCA 與 CRS)」。

Where the account holder is a passive non-financial foreign entity (“NFFE”) under FATCA, or passive non-financial entity (“NFE”) / an investment entity located in a non-participating jurisdiction managed by another financial institution under CRS:

若帳戶持有人之法人身分為 FATCA 或 CRS 下的「非實質營運之非金融機構法人」或「非 CRS 稅務管轄區被專業管理之投資法人」：

Please provide information on the natural person(s) who exercise control over the account holder (such individuals referred to as “Controlling Person(s)”) by completing an “Individual/Controlling Person - Self Certification Form (FATCA and CRS)” for each Controlling Person. This information should be provided in respect of any account holder which is a passive NFFE under FATCA, or passive NFE / investment entities located in a non-participating jurisdiction and managed by another financial institution under CRS.

請於「個人/控制人-自我聲明表格(FATCA 與 CRS)」提供對帳戶持有人具有控制力之自然人資訊(即「控制人」)。

If you are completing the form on the account holder’s behalf

如果您是代表帳戶持有人填寫此自我聲明表格

You should indicate the capacity in which you have signed in Section 4. For example, you may be completing the form under a signatory authority or power of attorney.

請於第 4 部分說明您的代表身分。例如，您可能係為有權簽字人或依據授權書填寫此份自我聲明表格。

As a financial institution, we are not allowed to give tax or legal advice.

身為一家金融機構，我們不得提供相關稅務或法律意見。

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or domestic tax authority.

若您對此自我聲明表格之內容與說明或對您的稅籍有任何疑問，請諮詢您的稅務顧問或當地稅務機關。

Section 1: Account holder Identification

第 1 部分：法人帳戶持有人的身分識別資料

Account holder details: 帳戶持有人詳細身分識別資料

[Name – the “Entity”] 公司名稱

[Country of incorporation or organisation] 設立國家

Registered/Permanent address: 註冊/永久營業地址

[Room/Flat/Block/Name of Building/Estate (if applicable)] 室/單位/座/大樓名稱（如適用）

[Street Number/Street Name] 街道號碼/名稱

[City, Town] 城市，鎮

[State, Province or County] 州，省或縣

[Postal/ZIP Code] 郵政編碼/郵遞區號碼

[Country] 國家

Mailing address (if different from above): 通訊地址（如通訊地址與註冊/永久營業地址不同，填寫此欄）

[Room/Flat/Block/Name of Building/Estate (if applicable)] 室/單位/座/大樓名稱（如適用）

[Street Number/Street Name] 街道號碼/名稱

[City, Town] 城市，鎮

[State, Province or County] 州，省或縣

[Postal/ZIP Code] 郵政編碼/郵遞區號碼

[Country] 國家

Section 2: Tax Residence(s)

第 2 部分：稅籍

Please indicate all jurisdictions in which the account holder is resident for tax purposes and the associated Tax Identification Numbers (TINs) for each tax residence.

請註明帳戶持有人所有的稅籍及稅籍編號。

A. Declaration of U.S. Tax Status:

美國稅務身分之聲明

Is the account holder a Specified U.S. Person or U.S. Person?

請問帳戶持有人是特定美國人或美國人？

<input type="checkbox"/>	a) The account holder is a <i>Specified U.S. Person</i> and the account holder's U.S. Federal Taxpayer Identification Number ("TIN") is as follows: 帳戶持有人是特定美國人，其美國聯邦納稅人識別號碼（“TIN”）如下： U.S. TIN: 美國納稅人識別號碼：_____
<input type="checkbox"/>	b) The account holder is a U.S. Person but not a <i>Specified U.S. Person</i> 帳戶持有人是美國人，但非特定美國人 若選擇「是」，請提供 FATCA 申報豁免代號(詳情請參閱聲明書附錄 I)。 If "Yes", please provide a FATCA Reporting Exemption Code (Refer to Appendix I for the FATCA Reporting Exemption Code). _____
<input type="checkbox"/>	c) The account holder is neither a <i>U.S. Person</i> nor a <i>Specified U.S. Person</i> 帳戶持有人不是美國人或特定美國人

B. Declaration of Tax Residence (other than U.S.):

稅籍聲明（美國以外）：

Please indicate **ALL** (not restricted to five) the account holder's jurisdiction of tax residence and associated TIN.

請註明所有（不限於 5 個）的稅務管轄區及稅籍編號。

NOTE: If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number. If the account holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please provide the place of effective management or country in which its principal office is located.

注意：若帳戶持有人是香港稅務居民，其稅籍編號是香港商業登記證號碼。若帳戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明法人），請填寫實際管理機構所在的稅務管轄區。

If a TIN is unavailable, provide the appropriate reason A, B or C:

若無法提供稅籍編號，請選填原因 A，B 或 C

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

原因 A – 帳戶持有人所屬的稅務管轄區並無發給稅籍編號予其稅務居民。

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.

原因 B – 帳戶持有人無法取得稅籍編號。若選填此項者，請說明解釋無法取得稅籍編號之原因

Reason C – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

原因 C – 無需提供稅籍編號。(僅針對所填寫之稅務管轄區規定無需揭露稅籍編號時，才能選填此項)

Country/Jurisdiction of Tax Residence 國家/稅務管轄區	TIN / If no TIN is available, please specify the Reason A, B or C. Explain why the account holder is unable to obtain a TIN if Reason B is selected. 稅籍編號/ 無法提供稅籍編號者，請選填原因 A、B 或 C(如選填原因 B 請說明無法取得稅籍及編號之原因)
1.	
2.	
3.	
4.	
5.	

Section 3: Account holder's classification under applicable tax regulations**第 3 部分：帳戶持有人類別**

If your sole tax residency is U.S., please omit this section and proceed to Section 3.B.

若帳戶持有人唯一的稅籍是美國，請忽略此部分，直接至第 3 部分的 B：CRS 類別填寫。

A. FATCA Classification**FATCA 類別**

Please tick one of the below categories as appropriate:

下列類別中，請視法人狀態勾選一項適用之選項：

<input type="checkbox"/>	a) Reporting FI in an IGA jurisdiction (please provide GIIN below) 於 IGA 管轄區下之應申報金融機構（請於下方提供 GIIN）
<input type="checkbox"/>	b) Participating Foreign Financial Institution in a non-IGA jurisdiction (please provide GIIN below) 於非 IGA 管轄區下之遵循之外國金融機構（請於下方提供 GIIN）
<input type="checkbox"/>	c) Non-Participating Foreign Financial Institution 未簽署的外國金融機構
<input type="checkbox"/>	d) Deemed-Compliant Foreign Financial Institution 視同遵循之外國金融機構 (please provide GIIN below if you are a registered-deemed compliant foreign financial institution or sponsored entity with a GIIN) （若您是視同遵循之外國金融機構或具有GIIN的受贊助法人，請於下方提供GIIN） For Trustee documented trust or sponsored entity, please provide the name of the trustee or sponsor and associated GIIN 對於已提供受託人資訊之信託或受贊助法人，請提供受託人或贊助人之名稱及GIIN Name of trustee(s) or sponsor(s): _____ 受託人或贊助人名稱： Global Intermediary Identification Number (GIIN) of the trustee(s) or sponsor(s): 受託人或贊助人的全球中介機構辨識碼（GIIN）： <div style="display: flex; justify-content: space-between;"> <div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div></div> </div>
<input type="checkbox"/>	e) Exempt Beneficial Owner 豁免最終受益人
<input type="checkbox"/>	f) Active Non-Financial Foreign Entity 實質營運之非金融機構非美國法人
<input type="checkbox"/>	g) Passive Non-Financial Foreign Entity 非實質營運之非金融機構非美國法人 Please complete Individual/Controlling Person - Self Certification Form (FATCA and CRS) 請填寫「個人/控制人-自我聲明表格(FATCA與CRS)」
<input type="checkbox"/>	h) Others, please specify: 其他，請說明 _____

Global Intermediary Identification Number (GIIN) of the account holder:

帳戶持有人的全球中介機構辨識碼（GIIN）：

GIIN:

B. CRS Classification

CRS 類別

Please tick one of the below categories as appropriate:

下列類別中，請視法人狀態勾選一項適用之選項：

<input type="checkbox"/>	<p>a) Financial Institution – other than a Professionally Managed Investment Entity (e.g. a fund), tax resident in a Non-Participating Jurisdiction under CRS</p> <p>金融機構 (不包含非 CRS 稅務管轄區之被專業管理投資法人 (如基金))</p>
<input type="checkbox"/>	<p>b) Professionally Managed Investment Entity, tax resident in a Non-Participating Jurisdiction under CRS</p> <p>非 CRS 稅務管轄區之被專業管理投資法人</p> <p>Please complete Individual/Controlling Person - Self Certification Form (FATCA and CRS)</p> <p>請填寫「個人/控制人-自我聲明表格(FATCA與CRS)」</p>
<input type="checkbox"/>	<p>c) Active Non-Financial Entity - a corporation the stock of which is regularly traded on one or more established securities markets or a corporation which is a related entity of such a corporation</p> <p>Name of the established securities market on which stock is regularly traded:</p> <p>實質營運之非金融機構法人 - 該法人的股票經常在一個或多個具規模證券市場交易或其關係企業常態交易之證券市場名稱:</p> <p>_____</p> <p>If the Account Holder is a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:</p> <p>如果帳戶持有人是實質營運之非金融機構法人的關係企業，請提供常態交易之公司名稱</p> <p>_____</p>
<input type="checkbox"/>	<p>d) Active Non-Financial Entity - Governmental entity, Central Bank or International Organisation, or an entity wholly owned by one or more of the foregoing entities</p> <p>實質營運之非金融機構法人-各級政府、中央銀行或國際組織，或由前述之法人全權擁有的法人</p>
<input type="checkbox"/>	<p>e) Active Non-Financial Entity - others, please specify:</p> <p>實質營運之非金融機構法人- 其他，請說明：</p> <p><input type="checkbox"/> (1) Active NFE by reason of income and assets 符合相關收入及資產規定的主動非財務實體</p> <p><input type="checkbox"/> (2) Holding NFE that are member of a non-financial group 屬並非財務集團成員的控權非財務實體</p> <p><input type="checkbox"/> (3) Start-up NFE 新成立的非財務實體</p> <p><input type="checkbox"/> (4) NFE that are liquidating or emerging from bankruptcy 正進行清盤或出現破產的非財務實體</p> <p><input type="checkbox"/> (5) Treasury centre that are member of a non-financial group 屬並非財務集團成員的財資中心</p> <p><input type="checkbox"/> (6) Non-profit NFE 非牟利的非財務實體</p>
<input type="checkbox"/>	<p>f) Passive Non-Financial Entity</p> <p>非實質營運之非金融機構法人</p> <p>Please complete Individual/Controlling Person - Self Certification Form (FATCA and CRS)</p> <p>請填寫「個人/控制人-自我聲明表格(FATCA與CRS)」</p>

Section 4: Declarations and Undertakings

第 4 部分：聲明及簽署

I/We acknowledge, understand and consent to the use that (a) the information contained in this self-certification is collected and may be kept by CZBHK for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by CZBHK to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and/or US Internal Revenue Service, and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which I/we may be tax resident pursuant to the legal provisions or intergovernmental agreements to exchange financial account information.

本人知悉及同意浙商銀行香港分行 (a) 收集本表格所載資料並可備存作自動交換財務帳戶資料用途及 (b) 把該等資料及任何須申報帳戶的資料向當地稅務機關及/或美國國稅局申報，從而把資料依法令規定或政府間協議交換予法人所屬之稅務管轄區的稅務機關。

I/We undertake to advise CZBHK and provide a suitably updated self-certification form within 30 days of the occurrence of any change in circumstance which causes any of the information contained in this form to be incorrect or incomplete.

本人承諾，如情況有所改變，以致本表格所載的資料不正確或不完備，本人會在情況發生改變後 30 日內，提供一份已適當更新的自我聲明表格予浙商銀行香港分行。

I/We declare (as an authorised signatory of the Entity) that the information provided and statements made in this form are, to the best of my/our knowledge and belief, true, correct and complete.

本人(身為法人的有權簽字人)聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

(The following certification is applicable if the entity has chosen (a) or (b) in Section 2(A), i.e. the entity is a Specified U.S. Person or U.S. Person)

(以下聲明適用於貴公司/機構在第二部分(A)中選擇(a)或(b)的情況，即貴公司/機構是特定美國人或美國人)

Under penalty of perjury, I/we certify that:

在願受作假證供的懲處下，本人(等)聲明：

- (i) The number shown on this form is the correct U.S. taxpayer identification number of the entity, and this declaration shows the correct U.S. taxpayer identification number of the entity; and
- (ii) The entity is not subject to backup withholding because: (a) the entity is exempted from backup withholding, or (b) the entity has not been notified by the U.S. Internal Revenue Service (“IRS”) that the entity is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified the entity that it is no longer subject to backup withholding, and
本公司/機構毋須繳納後備預扣稅，原因是 (a) 本公司/機構獲豁免繳納後備預扣稅，或 (b) 美國國稅局並未通知本公司/機構，指因本公司/機構未能申報所有利息或股息而須繳納後備預扣稅，或 (c) 美國國稅局已通知本公司/機構不再需要繳納後備預扣稅；及
- (iii) The entity is (i) an entity taxable as a corporation, or a partnership, created or organized in or under the laws of the United States of America (“U.S.”) or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the U.S., (ii) an estate the income of which is subject to U.S. federal income tax regardless of the source thereof, or (iii) a trust with respect to which a court within the U.S. is able to exercise primary supervision over its administration and one or more U.S. persons have the authority to control all of its substantial decisions, or certain electing trusts that were in existence on 20 August 1996 and were treated as domestic trusts on 19 August 1996; and
本公司/機構是 (i) 美國或其任何一州或其政府分支機構(包括哥倫比亞特區或其他州在內)之法律下所成立或組成並須課稅的法人團體或合夥團體；(ii) 源於遺產及因而獲得任何來源的收入均須繳納美國聯邦所得稅的；或 (iii) 屬於美國境內法院可監理其行政事務且有一人或一人以上之美國人士擁有控制所有主要決定權之信託，或於1996年8月20日已存在且於1996年8月19日被視為美國信託之選擇信託；及

- (iv) The FATCA code(s) entered on this form (if any) indicating that the entity is exempted from FATCA reporting is correct.
此聲明書中所填寫的表明本公司/機構豁免FATCA申報的FATCA代號是正確的。

For a U.S. person, the entity is required to provide the relevant declarations contained in the above paragraph. The U.S. Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholdings.

如貴公司/機構為美國人士，貴公司/機構須同意以上有關聲明。美國國稅局並不要求貴公司/機構同意其他與避免預扣稅無關的條文。

(The following certification is applicable only if the entity has chosen (c) in Section 2(A), i.e. the entity is not a Specified U.S. Person or U.S. Person)

(以下聲明適用於貴公司/機構在第二部分(A)中選擇(c)的情況，即貴公司/機構不是特定美國人或美國人)

Under penalties of perjury, I/we declare that I have examined the information on this form and to the best of my/our knowledge and belief it is true, correct, and complete. I/We further certify under penalties of perjury that:

本人(等)在願受作假證供的懲處下特此聲明，本人(等)已閱讀明白此聲明書上所有之內容及同時聲明就本人(等)所知所信，在此聲明書內所填報的各項資料均屬真實、正確以及完整。本人(等)在願受作假證供的懲處下進一步聲明以下內容為實：

- (i) The entity is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes (i.e. FATCA purposes), or is a merchant submitting this form for purposes of section 6050W of U.S. Internal Revenue Code (IRC), and
本公司/機構為與此聲明書所載內容相關之所有收入之受益人，用此聲明書來證明其FATCA身份，或以商人身份為美國國內稅收法 Internal Revenue Code (IRC) Section 6050W 提交此聲明書；及
- (ii) The entity is not a U.S. person, and
本公司/機構為非美國機構；及
- (iii) The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the U.S., or (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
與此聲明書所載內容相關之收入 (a) 與在美國境內之貿易和商業無實際關聯，或 (b) 即使收入與美國境內之貿易和商業有關，其收入可根據互惠協定而不須繳付任何美國之所得稅，或 (c) 相關之收入為合伙經營之份額，並且
- (iv) For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions of IRS Form W-8BEN-E.
就經紀交易或以貨易貨交易而言，受益人為美國稅務表格W-8BEN-E 說明中所定義之可豁免之外國人。

Furthermore, I/we authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity is the beneficial owner.

此外，本人(等)授權此聲明書以交付任何對可本人(等)為受益人之收入擁有控制、收取或託管權力之所得稅扣繳單位，或任何對以本人(等)為受益人之收入擁有發放或支付權力之所得稅扣繳單位。

Authorised Signature(s) 有權簽字人聲明

[Authorised signature #1] 簽署 [Authorised signature #2, if required] 簽署(如有)

[Print name #1] 姓名 [Print name #2] 姓名

Capacity 簽署人之身分 Capacity 簽署人之身分

[Date (yyyy/mm/dd)] 日期 (年/月/日) [Date (yyyy/mm/dd)] 日期 (年/月/日)

Note: If you are not the account holder, please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.

注意：若您不是帳戶持有人，請簡述簽署人之身分。如果您是以授權人身分簽署這份表格，請提供該授權書之影本。

In case of any inconsistency between the English version and the Chinese translation of this form, the English version shall apply and prevail. 此表格的英文與中文譯本如有歧異，概以英文本為準。

WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000).

警告：根據《稅務條例》第 80(2E)條，如任何人在作出自我聲明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第 3 級（即\$10,000）罰款。

附錄 I

Appendix I

「非特定美國人士」的相關申報豁免的代號 FATCA Reporting Exemption Code for “Non-Specified U.S. Person”

以下代號用於鑑別屬於 FATCA 申報豁免的美國客戶（「非特定美國人士」）	
The following codes identify U.S. Persons that are exempt from reporting under FATCA (“Non-Specified U.S. Person”)	
A	根據美國國稅法規第 501 (a) 條規定的被豁免之組織或根據美國國稅法規第 7701 (a) (37)所指之個人退休計劃 (An organization exempt from U.S. tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code (“Tax Code”))
B	美國聯邦政府及其下屬機構 (The U.S. or any wholly owned agency or instrumentality thereof)
C	美國州政府，哥倫比亞特區，美國領土，及其下屬機構或其全資擁有的機構或部門 (Any state of the U.S., 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)
D	根據美國財政部法規第 1.1472-1(c)(1)(i)條所指之上市公司 (A corporation the stock of which is regularly traded on one or more established securities markets, as described in U.S. Treasury Regulations Section 1.1472-1(c)(1)(i))
E	根據美國財政部法規第 1.1472-1(c)(1)(i)條所指之公司的聯屬集團內的附屬公司 (A corporation that is a member of the same expanded affiliated group as a corporation described in U.S. Treasury Regulations Section 1.1472-1(c)(1)(i))
F	美國國內註冊的股票、外匯或商品期貨零售商 (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 U.S. or any state within the U.S.)
G	根據美國國稅法規第 856 條規定的不動產投資信託公司 (Any real estate investment trust as defined in section 856 of the Tax Code)
H	根據美國國稅法規第 851 條所指的監管投資公司，或根據美國證券交易委員會在 1940 年投資公司法 (15 U.S.C. 80a-64)成立之公司) (Any regulated investment company as defined in section 851 of the Tax Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64))
I	根據美國國稅法規第 584(a)條所指之共同信託基金 (A common trust fund as defined in section 584(a) of the Tax Code)
J	根據美國國稅法規第 581 條所指之銀行 (A bank as defined in section 581 of the Tax Code)
K	經紀人 (A broker)
L	根據美國國稅法規第 664 條或第 4947(a)(1)條規定，可豁免稅務的信託 (A trust exempt from tax under section 664 or described in section 4947(a)(1) of the Tax Code)
M	根據美國國稅法規第 403(b)條或 457(g)條規定，可豁免稅務的信託 (A tax exempt trust under a section 403(b) plan or section 457(g) plan of the Tax Code)