

W-9 — 要求纳税人识别号及证明

所有W表格均必须以**英文**填写。
本中文版本仅供参考，中英文版本如有歧义，须以英文版本为准。

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.
▶ Go to www.irs.gov/FormW9 for instructions and the latest information.				
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.				
2 Business name/disregarded entity name, if different from above				
Print or type. See Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.			4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Apply to accounts maintained outside the U.S.)</small>
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=S Corporation, S=S Corporation, P=Partnership) ▶ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.			
	<input type="checkbox"/> Other (see instructions) ▶			
5 Address (number, street, and apt. or suite no.) See instructions.		Requester's name and address (optional)		
6 City, state, and ZIP code				
7 List account number(s) here (optional)				
Part I Taxpayer Identification Number (TIN)				
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.				
A Social security number		B Employer identification number		
Part II Certification				
Under penalties of perjury, I certify that:				
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and				
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and				
3. I am a U.S. citizen or other U.S. person (defined below); and				
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.				
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.				
Sign Here	Signature of U.S. person ▶	C	Date ▶	D
General Instructions				
Section references are to the Internal Revenue Code unless otherwise noted.				
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 .				
Purpose of Form				
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:				
• Form 1099-INT (interest earned or paid)				
• Form 1099-DIV (dividends, including those from stocks or mutual funds)				
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)				
• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)				
• Form 1099-S (proceeds from real estate transactions)				
• Form 1099-K (merchant card and third party network transactions)				
• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)				
• Form 1099-C (canceled debt)				
• Form 1099-A (acquisition or abandonment of secured property)				
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.				
If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding, later.</i>				
Cat. No. 10231X		Form W-9 (Rev. 10-2018)		

如为联名户口，每位户口持有人必须分别填写一份表格。W-9表格必须准确填写，不得涂改。
如果填写有误，请用新表格重新填写。勿使用涂改液或其他涂改工具。

- 第1栏** 填写您在所得税报表中所示的全名。
- 第2栏** 填写您的商业名称，仅于其与第1栏所填「名称」不同时填写。
- 第3栏** 仅选择其中一个方格。如果您是一家有限责任公司(Limited liability company)，请只选择「有限责任公司」的方格，并在所示栏位填写C (C Corporation)、S (S Corporation) 或 P (Partnership)。
- 第4栏** (如适用) 在所示栏位填写「豁免收款人代码」和「豁免FATCA申报代码」。
注意: 如果您对上述代码存有疑问，请寻求独立税务意见。
- 第5栏** 填写完整的街道地址。(例如: 街道, 公寓号码等)。
- 第6栏** 填写城市/ 城镇、国家/ 税务管辖区及/ 或州, 以及邮政编码。
- 第7栏** 填写帐户号码 (非必填项)。我们建议您**不要**填写账户号码, 因您可能须为未列入此表中的账户另外填写表格。

第一部分: 纳税人识别号 (TIN)

- A栏** 个人/ 独资经营业主: 填写您的社会保障号码(SSN)。
- 或**
- B栏** 实体 (即商业机构): 填写您的雇主身分别识别号(EIN)。

注意: 有效的美国纳税人识别号应

- 仅含有数字 (不含字母或其他字符)
- 由9个数字组成
- 而且不会
- 含有9个相同数字
- 含有9个顺序排列的数字 (无论升序还是降序)

如果您已经申请或计划申请纳税人识别号，请在社会保障号码或雇主身分别识别号一栏填写“**Applied**” (已申请)。您必须在60天内向我们提供您的纳税人识别号。

第二部分: 证明

C与D栏 请签名并填写日期。如果您代表某个实体签名，请确保您有权代表该实体签名。

注意: 除非授权书特别注明代理人/ 律师可以签署税务文件或税务表格，并提供或持有相关副本，或者提供国税局2848表格，否则本表格不得通过授权书授权签署。



W-8BEN 表格填寫指引

W-8BEN Form Filling Instructions

- **W-8BEN表格必須以英文正楷填寫。**
W-8BEN form must be completed in English.
- **聯名客戶需每一位持有人分別填寫W-8BEN表格。**
For joint accounts, each account holder must complete a separate form.
- **W-8BEN表格必須填寫正確資料，並不能塗改。如填寫有錯誤，請另行填寫表格。**
W-8BEN form must be completed correctly without any alterations.
If you make a mistake, please start over using a new form.
- **若你居住的國家為美國的稅務減免互惠國，以及閣下合資格享有稅務條約優惠，才需填寫W-8BEN表格的“Part II”部分，請於第9項填上閣下的居住國家名稱（請用全寫且須與第3項的國家相同）。**
Tax treaty benefits are for residents of a country which has a tax relief reciprocal treaty with the United States. Please complete Part II of the W-8BEN form if you are eligible to claim tax treaty benefits. Please insert your resident country on line 9 (no abbreviations and must be the same as that on line 3).
- **如閣下需有關稅務之專業意見，請諮詢獨立稅務顧問。**
Please refer to an independent tax advisor if you require any professional advice on tax.
- **本文件仅为方便申请人理解申请书中内容而提供。**
- **本文件作为翻译参考，以下内容不具法律效应，请正确填写英文申请书。**
- **如中文翻译与英文内容产生冲突，申请人应以英文内容为准。**

W-8BEN 表格填寫指導

Form W-8BEN (Rev. July 2017) Department of the Treasury Internal Revenue Service	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ► For use by individuals. Entities must use Form W-8BEN-E. ► Go to www.irs.gov/FormW8BEN 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 if:		Instead, use Form:
• You are NOT an individual		W-8BEN-E
• You are a U.S. citizen or other U.S. person, including a resident alien individual		W-9
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)		W-8ECI
• You are a beneficial owner who is receiving compensation for personal services performed in the United States		8233 or W-4
• You are a person acting as an intermediary		W-8IMY
Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.		
Part I Identification of Beneficial Owner (see instructions)		
1 Name of individual who is the beneficial owner CHAN TAI MAN		2 Country of citizenship HONG KONG
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. ROOM 1001, 10/F, BUILDING 1, KWUN TONG City or town, state or province. Include postal code where appropriate. KOWLOON		Country CHINA
4 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate.		Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	6 Foreign tax identifying number (see instructions) 12345697	
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions) 01-01-1985	
Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)		
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.		
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____		
Part III Certification		
Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:		
<ul style="list-style-type: none"> I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes, The person named on line 1 of this form is not a U.S. person, The income to which this form relates is: <ul style="list-style-type: none"> (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income, The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. <p>Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.</p>		
Sign Here	TaiMan Chan Signature of beneficial owner (or individual authorized to sign for beneficial owner)	01-01-2019 Date (MM-DD-YYYY)
	CHAN TAI MAN Print name of signer	Capacity in which acting (if form is not signed by beneficial owner)
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 7-2017)		

Part 1 第一部份

填寫：

1. 英文全名
2. 國籍
3. 住址
4. 郵寄地址
(如與住址相同, 則不用填寫)
5. 美國納稅人識別碼
(如有)
6. 美國以外稅務識別碼
(如有)
7. 不用填寫
8. 出生日期
(月-日-年年年)

Part 2 第二部份

僅當你居住的國家為美國的稅務減免互惠國才需填寫。請於第9項填上閣下的居住國家名稱(全寫且須與第3項的國家相同)。

Part 3 第三部份

1. 簽署
2. 日期
(月-日-年年年)
3. 正楷英文填寫全名

本指引僅供參考

W-8BEN-E - 填写指导

W-8BEN-E 表格 必须准确填写, 不得涂改。

如果填写有误, 请用新表格重新填写。

请勿使用涂改液或其他涂改工具。

所有 W 表格均必须以英文填写。

Form **W-8BEN-E** **Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)** OMB No. 1545-1621
(February 2014) For use by entities. Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/form8bene. Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form for:
• U.S. entity or U.S. citizen or resident W-9
• A foreign individual **A** W-8BEN (Individual)
• 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) W-8ECI or W-8EXP
• Any person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner **B** **2** Country of incorporation or organization

3 Name of disregarded entity receiving the payment (if applicable)

4 Chapter 3 Status (entity type) (Must check one box only):
 Simple trust Grantor trust Corporation Disregarded entity Partnership
 Central Bank of Issue Tax-exempt organization Complex trust Estate Government
 Private foundation
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. Yes No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).
 Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).
 Participating FFI.
 Reporting Model 1 FFI.
 Reporting Model 2 FFI.
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).
 Sponsored FFI that has not obtained a GIIN. Complete Part IV.
 Certified deemed-compliant nonregistering local bank. Complete Part V.
 Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
 Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
 Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
 Certified deemed-compliant investment advisors and investment managers. Complete Part IX.
 Owner-documented FFI. Complete Part X.
 Restricted distributor. Complete Part XI.
 Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.
 Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
 International organization. Complete Part XIV.
 Exempt retirement plans. Complete Part XV.
 Entity wholly owned by exempt beneficial owners. Complete Part XVI.
 Territory financial institution. Complete Part XVII.
 Nonfinancial group entity. Complete Part XVIII.
 Excepted nonfinancial start-up company. Complete Part XIX.
 Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
 501(c) organization. Complete Part XXI.
 Nonprofit organization. Complete Part XXII.
 Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
 Excepted territory NFFE. Complete Part XXIV.
 Active NFFE. Complete Part XXV.
 Passive NFFE. Complete Part XXVI.
 Excepted inter-affiliate FFI. Complete Part XXVII.
 Direct reporting NFFE.
 Sponsored direct reporting NFFE. Complete Part XXVIII.

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 XXIX.
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (2-2014)

A. 请详阅本节和相关指引, 确保使用正确的 W 表格。

B. 第一部分 (受益所有人身份) (表格第 1 页)

第 1 栏 受益所有人组织的全称

第 2 栏 注册或组织成立的国籍

第 3 栏 接收付款的无行实体名称 (如适用)

第 4 栏 第 3 章 身份 (实体类型) (只需勾选一个方框):

第 5 栏 第 4 章 身份 (FATCA 身份)

第 6 栏 永久居住地址。

在第一行填写完整的街道地址, 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:

邮政信箱或代收地址

第三方姓名

金融机构的地址

美国地址

第 7 栏 邮寄地址包括国家方框中的“国家”

如果您的邮寄地址与永久居住地址不同, 请填写邮寄地址。

注意: 如果填写美国邮寄地址, 必须书面说明使用美国邮寄地址的原因。如果填写的国家与永久居住地所在国家不同, 则必须书面说明原因。

第 8 栏 美国纳税人识别号 (TIN) (如需)

填写雇主识别号码 (EIN) (如有)。

有效的 EIN 应由 9 个数字组成。

EIN 不应:

- (1) 含有数字以外的内容,
- (2) 少于或超过 9 个数字,
- (3) 含有 9 个相同的数字, 或
- (4) 含有 9 个顺序排列的数字 (无论升序还是降序)。

第 9 栏 勾选 9a "GIIN" 方框, 并输入您的全球中介机构识别号码 (GIIN), 或勾选 9b "外国 TIN" 方框, 并输入您的外国纳税人识别号 (Foreign TIN) (如有)。

如果您没有 GIIN, 并打算尽快申请一个, 或您已申请了 GIIN, 请在 GIIN 空白处输入“已申请”。您将有 60 天的时间向我们提供您的 GIIN。

第 10 栏 留白。

注意: 有关谁是受益所有人的进一步说明, 请参阅 W-8BEN-E 指引。

Form W-8BEN-E (2-2014) Page 2

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity or branch of an FFI in a country other than the FFI's country of residence.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
 Limited Branch. Reporting Model 1 FFI. U.S. Branch.
 Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (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

C. 第二部分 (表格第 2 页)

接收付款的无行实体或分支。(仅当 FFI 的无行实体或分支所在国不在 FFI 的居住国时填写。)

13 GIIN (if any)

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)

14 I certify that (check all that apply):

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

c The beneficial owner is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____.

Explain the reasons the beneficial owner meets the terms of the treaty article: _____

D. 第三部分 (申请税务协定利益) (如适用) (仅就第 3 章而言)

仅当您是协定国居民并有权申请税务协定利益, 即您收到源自美国的固定或可确定年度或定期 (FDAP) 收入 (如股息) 时, 才需填写本节内容。如果您对是否有资格申请税务协定利益存有疑问, 我们建议您寻求独立税务意见。

第 14a 栏 勾选方框, 并填写居住“国家/地区”。

第 14b 或 14c 栏 如适用, 勾选任一方框。

第 15 栏 特殊利率和条件 (仅在适用时 — 参见指引)。

claim it Yes Complete Part III. Yes No

5 Chapter 4 Status (FATCA status) (Must check one box only unless otherwise indicated). (See instructions for details and complete the certification below for the entity's applicable status).

Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI).

Participating FFI.

Reporting Model 1 FFI.

Reporting Model 2 FFI.

Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).

Sponsored FFI that has not obtained a GIIN. Complete Part IV.

Certified deemed-compliant nonregistering local bank. Complete Part V.

Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

Certified deemed-compliant investment advisors and investment managers. Complete Part IX.

Owner-documented FFI. Complete Part X.

Restricted distributor. Complete Part XI.

Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA). Complete Part XII.

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

International organization. Complete Part XIV.

Exempt retirement plans. Complete Part XV.

Entity wholly owned by exempt beneficial owners. Complete Part XVI.

Territorial financial institution. Complete Part XVII.

Nonfinancial group entity. Complete Part XVIII.

Excepted nonfinancial start-up company. Complete Part XIX.

Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

501(c) organization. Complete Part XXI.

Nonprofit organization. Complete Part XXII.

Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.

Excepted territory NFFE. Complete Part XXIV.

Active NFFE. Complete Part XXV.

Passive NFFE. Complete Part XXVI.

Excepted inter-affiliate FFI. Complete Part XXVII.

Direct reporting NFFE.

Sponsored direct reporting NFFE. Complete Part XXVIII.

E. 第四至第二十八部分

表格的其余部分 (第四至第二十八部分) 包括涉及您在第一部分第 5 栏勾选的第 4 章身份的具体认证。就表格的本部分而言, 您只需填写适用于您的第 4 章身份的认证。

示例

示例:

如果实体在第一部分第 5 栏选择“经认证的未注册当地银行”, 则实体须填写 W-8BEN-E 表格的第五部分。

Part V Certified Deemed-Compliant Nonregistering Local Bank

18 I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that

您将注意到, 本章节待填写的标题与第一部分第 5 栏上所选的第 4 章身份相一致, 且第一部分第 5 栏还载有对待填写章节的提述 (即本示例第五部分)。

