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## FAQ for Form W-8BEN W-8BEN 表格常见问题解答

### **Q: What is tax withholding for nonresident aliens?**

A: The U.S. government requires payers of interest and dividends to non-resident payees withhold from such payment an amount at a specific rate. A nonresident alien is a foreign person who does not pass the green card test or the substantial presence test.

问：什么是非美国税务居民预扣税？

答：美国政府要求向非美国税务居民支付的利息以及股息中扣除一定比例的金额。非美国税务居民指的是年内在美国居住少于 183 天同时还不持有绿卡的外国人。

### **Q: What is the IRS Form W-8BEN?**

A: Form W-8BEN is used to determine tax withholding status for nonresident aliens and to claim income tax treaty benefits with respect to income.

问：美国国税局 W-8BEN 表格是什么？

答：W-8BEN 表格用于确定非美国税务居民的预扣税状况以及税收协定优惠。

### **Q: For W-8BEN status investor, what is the U.S. tax withholding on capital gain from stock/equity investment purchased/sold at a branch locates on U.S. soil? Assume said stock is listed on a major U.S. exchange.**

A: Zero. Nonresident aliens are not subject to U.S. capital gains tax, and no money will be withheld by the brokerage firm.

问：对于非美国税务居民投资人，在美国进行股票 / 权益类投资的资本利得预扣税是多少？假设所述股票在美国主要交易所上市。

答：无。非美国税务居民股票收益不受资本利得税的影响，经纪公司也不会扣留相关资金。

### **Q: Can you please give me a few examples of just said stock is listed on a major U.S. exchange?**

A: BRK.B (Berkshire Hathaway Inc. Class B)      AAPL (Apple Inc.)  
BABA (Alibaba Group Holding Ltd)      BIDU (Baidu Inc)

问：能否举几个在美国主要交易所上市公司股票的例子？

答：BRK.B 巴菲特伯克希尔哈撒韦公司      AAPL 苹果公司  
BABA 阿里巴巴集团控股有限公司      BIDU 百度公司

**Q: For W-8BEN status investor, what is the U.S. tax withholding for “interest income” earned from bond/fixed income securities? Assume said security is listed on a major U.S. exchange with maturity 1 to 30 years.**

A: No withholding tax on all debt instruments listed on a U.S. exchange with maturity between 1 to 30 years. For other details, please consult a CPA in the U.S.

问：对于非美国税务居民投资人，债券/固定收益类投资所赚取的“利息收入”，美国的预扣税是多少？假定所述债券在美国主要交易所上市，到期日为 1 至 30 年。

答：零，在美国交易所上市 1 至 30 年到期的债务证券没有预扣税。其他详情请咨询美国注册会计师。

**Q: For W-8BEN status investor, please list all the U.S. tax withholding from investment purchased /sold/held, at a branch locates on U.S. soil. Assumes invest only in above just said exchange listed stock and bond.**

A: The statutory withholding rate on dividend income is 30%. Because of the tax treaty with China, the rate is reduced to 10%. For Hongkong and Macao, the rate is 0%. Please refer to Q&A above for tax withholding on interest income and capital gain.

问：对于非美国税务居民投资人，请列出所有的预扣税。假设只投资于上述交易所上市的股票和债券。

答：股息收入的法定扣税率为 30%。由于与中国的税收协定，税率降低到 10%。香港和澳门的税率为 0%。利息收入和资本利得预扣税请参阅上述问答。

**Q: I am a dual citizen with two passports, U.S. passport and other country passport. Can I use W-8BEN status on U.S. soil?**

A: No. Form W-8BEN is for nonresident alien only.

问：我拥有两本护照，美国护照和其他国家护照。我需要填写 W-8BEN 表格吗？

答：不需要。W-8BEN 表格仅适用于非美国税务居民。

**Q: How long is Form W-8BEN valid for?**

A: Completed form W-8BEN is in effect beginning on the date signed until the last day of the third succeeding calendar year, in general three years.

问：W-8BEN 表格有效期为多长？

答：W-8BEN 表格从签署日期开始生效，直到第三年的最后一天，一般为三年。