

FATCA Self-Certification for Corporate Customer

INSTRUCTIONS FOR COMPLETING AND SUBMITTING THIS CERTIFICATION FORM

Please carefully read the entire form, including the accompanying Appendix for completing this certification form. Only select one of the roman numbered items that best describes the Entity. Please consult with a U.S. tax lawyer or specialist if necessary.

(Client Name) _____ (hereunder, the “Client”),
incorporated/registered in _____, hereby certifies and
warrants that the following information and description selected are true and accurate about the Client:

I. The Client IS considered as a U.S. person under federal tax purposes and agrees to provide W-9 for FATCA identification purposes; and

- The Client’s stock is regularly traded on an established securities market.
 The Client’s stock is NOT regularly traded on an established securities market.

U.S. person under federal tax purposes is defined as follows:

- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States ; or the branch offices of the aforementioned; or
- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity should provide W-9 for FATCA identification purpose, and not the entity;
- An estate (other than a foreign estate); or
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust should provide W-9 for FATCA identification purpose, and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) should provide W-9 for FATCA identification purpose, and not the beneficiaries of the trust.

II. The Client IS a publicly traded non-financial foreign (i.e. non-U.S.) entity or an affiliate¹ of such. If this box is checked, please also confirm that:

- The stock of the Client is regularly traded on an established securities market². The name of the exchange upon which the stock is traded is _____;
- The Client is affiliated with _____ [entity name] whose stock is regularly traded on an established securities market². The name of the exchange upon which the stock is traded is _____.

III. The Client IS an active non-financial foreign (i.e. non-U.S.) entity³ that

¹ A corporation is connected through stock ownership with a common parent and the common parent directly or indirectly possesses more than 50% of the total voting power or value of the corporation.

² An established securities market means, for any calendar year, the annual value of shares traded on the exchange exceeds US\$1 billion during each of the three calendar year immediately preceding the calendar year in which the determination is made.

³ The term “foreign” specially means “non-U.S.” for the purposes of this self-certification. The term “non-financial foreign entity” means any foreign entity that is not a financial institution.

less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., rent, royalty, interest, dividend); **and** less than 50 percent of the weighted average percentage of assets (tested quarterly) held are assets that produce or are held for the production of passive income.

IV. The Client IS a passive non-financial foreign (i.e. non-U.S.) entity (Passive NFFE) that meets all of the following conditions:

- i. the Client is not a publicly traded non-financial foreign (i.e. non-U.S.) entity or an affiliate of such;**
- ii. the Client is not a non-financial foreign (i.e. non-U.S.) entity that was organized in a U.S. territory; and**
- iii. the Client is not an active non-financial foreign (i.e. non-U.S.) entity.**

If this box is checked, please also confirm that:

- The Client doesn't have any substantial U.S. owners⁴; or
- The Client has substantial U.S. owner(s) and the name, address, identification number (or passport number) and TIN of each substantial U.S. owner of the Client are provided in Appendix II, along with the contact information of the Passive NFFE. Substantial U.S. owner owns, directly or indirectly, more than 10 percent of the stock of the Client. The Client has informed such shareholder(s), and obtained such shareholder's signed waiver to consent to the extent, including but not limited to, the collection, handling, utilization and reporting of the shareholder's personal information.

V. The Client IS a non-profit organization that meets the following requirements:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; and
- The entity is exempt from income tax in its country of residence; and
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets; and
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- The applicable laws of the entity's country of residence or the entity's formation documents

⁴ 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 exchanges 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.

require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXI or escheats to the government of the entity's country of residence or any political subdivision thereof.

VI. Others

- The Client IS NOT an entity mentioned above (e.g. Financial Institution, Government Institution, International Organization, Retirement Fund, and etc.), please complete IRS Form W-8 or W-9.

The Client understands and agrees that Hua Nan Commercial Bank Limited (or hereafter “the Bank”) may request additional information to verify the self-certifications hereunder, and provide such on behalf of the Client to the withholding agent(s) to prove its identity certified as a Non-U.S. taxpayer. The Client also has read **【Appendix I】 Foreign Account Tax Compliance Act of the United States**, understands and agrees to its regulations and requirements.

The Client will inform the Bank of any changes on contents made on this self-certification within 30 days of the occurrence, and the Client understands and agrees that the Bank has the power and right to verify the validity of the self-certification and modify the rights of the account holder accordingly, including but not limited to withholding U.S. taxes or closing the account according to Chapter 4 of the U.S. Internal Revenue Codes.

Corporate Seal / Signature

Date (MM/DD/YYYY)

【Appendix I】 Foreign Account Tax Compliance Act of the United States

- I.** The client has been fully informed and agreed to cooperate with the Bank’s necessary measures taken in compliance with any tax laws (including without limitation to, the U.S. Foreign Account Tax Compliance Act (or hereafter “FATCA”) and the laws of the Hong Kong), 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 authority (including Hong Kong 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 Bank meets the conditions set forth in any 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 Bank to perform the aforementioned informational disclosure to the Hong Kong government and the U.S. government).
- II.** The definition of terms in paragraph I are as below for reference, the entirety and completeness of the relevant paragraphs of which shall be referred to the actual body of FATCA :
1. 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.
 2. International agreement: includes, but not limited to, intergovernmental agreements that facilitate the effective and efficient implementation of FATCA sign between U.S. and Hong Kong governments.
 3. 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.
 4. 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.
 5. Other related terms:
 - i. Internal Revenue Code Chapter 4 Status: a person’s status as a U.S. person, a specified U.S. person, a foreign financial institution (participating / nonparticipating), an excepted non-financial foreign entity, a passive non-financial foreign entity, and any other status assigned pursuant to the U.S. Foreign Account Tax Compliance Act.
 - ii. U.S. Person for tax purpose
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.
 - iii. Specified U.S. Person
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.
 - iv. Foreign Financial Institution
The term “foreign” specially means “non-U.S.” for the purposes of this self-certification. The term “financial institution” means any entity that- (1) accepts deposits in the ordinary course of a banking or similar business (depository institution); (2) holds, as a substantial portion of its business, financial assets for the benefit of one or more other persons (custodial institution); (3) is an investment entity; (4) is an insurance company or a holding company that is a member of an expanded affiliated group that includes an insurance company, and the insurance company or holding company issues, or is obligated to make payments with respect to, a cash value insurance or annuity contract (specified insurance company); or (5) is an entity that is a holding company or treasury center that—(i) is part of an expanded affiliated group that includes a depository

institution, custodial institution, insurance company, or investment entity, or (ii) is formed in connection with or availed of by a collective investment vehicle, mutual fund, exchange traded fund, private equity fund, hedge fund, venture capital fund, leveraged buyout fund, or any similar investment vehicle established with an investment strategy of investing, reinvesting, or trading in financial assets. A foreign financial institution may be “participating” or “nonparticipating” based on whether the foreign financial institution has executed an agreement with the U.S. Department of Treasury to agree to comply with the U.S. Foreign Account Tax Compliance Act.

v. Non-Financial Foreign Entity

The term “foreign” specially means “non-U.S.” for the purposes of this self-certification. The term “non-financial foreign entity” means any foreign entity that is not a financial institution.

vi. Excepted Non-Financial Foreign Entity

An excepted non-financial foreign entity means a non-financial foreign entity that is- (1) publicly traded corporation: a corporation the stock of which is regularly traded on one or more established securities markets for the calendar year; (2) certain affiliated entities related to a publicly traded corporation: any corporation that is a member of the same expanded affiliated group as a publicly traded corporation; (3) certain territory entities: any territory entity that is directly or indirectly wholly owned by one or more bona fide residents of the U.S. territory (under 26 U.S.C. § 937(a) and 26 C.F.R. §1.937-1.) under the laws of which the entity is organized; (4) active non-financial foreign entity: Any non-financial foreign entity if less than 50 percent of its gross income for the preceding calendar year is passive income and less than 50 percent of the weighted average percentage of assets (tested quarterly) held by it are assets that produce or are held for the production of passive income (according to 26 U.S.C. §1472(1)(c), passive income includes dividends, interest, rents, royalties, and etc.); (5) excepted nonfinancial entities: holding companies, treasury centers, and captive finance companies that are members of a nonfinancial group; start-up companies; entities that are liquidating or emerging from bankruptcy; and non-profit organizations.

vii. Passive Non-Financial Foreign Entity

The term “passive non-financial foreign entity” means a non-financial foreign entity other than an excepted non-financial foreign entity.

viii. Substantial U.S. Owner

The term “substantial U.S. owner” means: (1) with respect to any foreign (the term “foreign” specially means “non-U.S.” for the purposes of this self-certification) corporation, any specified U.S. person that owns, directly or indirectly, more than 10 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 10 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 26 U.S.C. §671-679, and (B) any specified U.S. person that holds, directly or indirectly, more than 10 percent of the beneficial interests of the trust. In the case of any financial institution described in section 1471(d)(5)(C), those aforementioned “10 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 exchanges 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.

【Appendix II】 Information of U.S. Substantial Owner

Instruction:

Please confirm and disclose the information of substantial U.S. shareholders of the company. If any of the substantial U.S. shareholders is an entity and does not fall within any of the categories listed below, please confirm and disclose the information of substantial U.S. shareholders of the entity. The foresaid identification process shall be repeated until the entity shareholder falls within any one of the categories listed below:

1. U.S. Person: including but not limited to U.S. citizen, residents and U.S. incorporated entities
2. Participated Foreign Financial Institution
3. Deemed-compliant Foreign Financial Institutions (DCFFIs) other than an Owner documented Foreign Financial Institutions (ODFFIs)
4. Exempt beneficial owner
5. Excepted NFFE

Passive NFFE information (*must-fill-in)	
English Name*	
Taxpayer Identification No.(TIN)	
Address*	_____ (Number, street, and room or suite number)
	_____ (City/Town)
	_____ (State/Province/Region)
	_____ (Postal code/Country)

Individual / Entity shareholder information (select one) (*must-fill-in)				
Individual	English Name*		TIN*	
Entity	English Name*		TIN*	
Address*	_____ (Number, street, and room or suite number)			
	_____ (City/Town)			
	_____ (State/Province/Region)			
	_____ (Postal code/Country)			

Individual / Entity shareholder information (select one) (*must-fill-in)				
Individual	English Name*		TIN*	
Entity	English Name*		TIN*	
Address*	_____ (Number, street, and room or suite number)			
	_____ (City/Town)			
	_____ (State/Province/Region)			
	_____ (Postal code/Country)			

Individual / Entity shareholder information (select one) (*must-fill-in)				
Individual	English Name*		TIN*	
Entity	English Name*		TIN*	
Address*		_____ (Number, street, and room or suite number)		
		_____ (City/Town)		
		_____ (State/Province/Region)		
		_____ (Postal code/Country)		

Individual / Entity shareholder information (select one) (*must-fill-in)				
Individual	English Name*		TIN*	
Entity	English Name*		TIN*	
Address*		_____ (Number, street, and room or suite number)		
		_____ (City/Town)		
		_____ (State/Province/Region)		
		_____ (Postal code/Country)		

Individual / Entity shareholder information (select one) (*must-fill-in)				
Individual	English Name*		TIN*	
Entity	English Name*		TIN*	
Address*		_____ (Number, street, and room or suite number)		
		_____ (City/Town)		
		_____ (State/Province/Region)		
		_____ (Postal code/Country)		

Individual / Entity shareholder information (select one) (*must-fill-in)				
Individual	English Name*		TIN*	
Entity	English Name*		TIN*	
Address*		_____ (Number, street, and room or suite number)		
		_____ (City/Town)		
		_____ (State/Province/Region)		
		_____ (Postal code/Country)		