

## 海外帳戶稅收遵循法及共同申報準則身分聲明書(自然人適用) FATCA and CRS Self-Certification (for Individual)

若您具有非中華民國之稅籍，請以英文填寫此份聲明書。Please fill in this self-certification in English if you have any tax residency outside the ROC.

### 第一部分：帳戶持有人基本資料 Part I: Account Holder Identification

|   |                               |
|---|-------------------------------|
| 姓 Last Name or Surname(s) : _____   | 名 First or Given Name : _____ |
| 身分證字號/統一證號 ID Uniform ID Numbers : _____ 出生日期 Date of Birth : 同開戶提供之身分證明文件  |                               |
| 出生地 Place of Birth : 國家/地區 Country/Jurisdiction : _____ 城市 City : _____   |                               |
| 居住地址 Current Residence address :<br><input type="checkbox"/> 1. 同本次申請文件 (限新開戶且僅有中華民國之稅務居住者勾選)<br>Same as the address in this application form (This Box is only applicable to opening new account and only a tax resident of the ROC.)<br><input type="checkbox"/> 2. 非上述情況，請填寫以下欄位：<br>Please fill in the following fields if account holder does not open a new account and is not only a tax resident of the ROC.<br>(國家 Country) _____ (地址 Address) _____ |                               |
| <input type="checkbox"/> 立聲明書人僅為中華民國之稅務居住者。(若勾選此項，則直接跳第三部分填寫)<br>I am only a tax resident of the ROC. (If this box is ticked, please go to Part III)  |                               |

### 第二部分：稅籍 Part II: Tax Residence

立聲明書人非為/非僅為中華民國稅務居住者，另具有下列稅籍身分者，應註明立聲明書人本人之所有稅籍，如無法提供稅務識別碼者，請選擇理由 A、B 或 C。I am not or not only a Taiwan tax resident. Below indicate all my country(ies) of tax residence. If a TIN is unavailable please provide the appropriate reason A, B or C.

1 立聲明書人僅有美國公民或稅務居住者身分(註 1 至註 3);美國稅籍資料填寫下表序號(1)。I am only an US tax resident (Note 2 to Note 4). Please fill in US tax information in (1) in the form below.

2 立聲明書人具有美國公民或稅務居住者身分及其他國家之稅籍;美國稅籍資料填寫下表序號(1)，中華民國稅籍資料填寫下表序號(2)，其餘國家之稅籍資料填寫下表序號(3)及(4)。I am an US tax resident or I am a tax resident of other countries. Please fill in US tax residence information in (3) in the form below. Please fill in Taiwan tax residence information in (1) in the form below. Please fill in other countries' tax residence information in (3) and (4) in the form below.

3 立聲明書人不具美國公民或稅務居住者身分但有其他國家之稅籍;中華民國稅籍資料填寫下表序號(2)，其餘國家稅籍資料填寫下表序號(3)及(4) I am NOT an US tax resident but I am a tax resident of other countries. Please fill in other countries' tax residence information in (3) and (4) in the form below.

|     | 稅籍(所在國/管轄區)<br>Tax residence<br>(Country/Jurisdiction) | 稅務識別碼<br>Tax Identification Number<br>(TIN) | 無法提供稅務識別碼(TIN)者，請選擇理由 A、B 或 C，並提供選擇 B 之原因<br>If no TIN available, please enter Reason A, B or C, and the reason why choosing B |
|-----|--|---|--|
| (1) | <input type="checkbox"/> US                            | 稅務識別碼或社會安全碼(TIN or SSN)<br>□□□□-□□-□□□□     |  |
| (2) | <input type="checkbox"/> TW                            |   |  |
| (3) |  |   |  |
| (4) |  |   |  |

如無法提供稅務識別碼，於下列欄位填寫適用之理由 A、B 或 C：

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

理由 A - 立聲明書人為稅務居住者之國家/地區未核發稅務識別碼。

Reason A - The country/jurisdiction where I am liable to pay tax does not issue TINs to its residents.

理由 B - 立聲明書人無法取得稅務識別碼或類似編號。(請說明立聲明書人無法取得稅務識別碼原因)

Reason B - I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

理由 C - 毋須提供稅務識別碼。(限於立聲明書人為稅務居住者之國家/地區國內法未要求蒐集稅務識別碼)

Reason C - No TIN is required. (Only select this reason if the authorities of the country/jurisdiction of tax residence entered below do not require the TIN to be disclosed)

(註 1) 美國公民或稅務居住者，係指：(1) 具有美國國籍者(持有美國護照)、或(2) 持有綠卡者、或(3) 當年度入境美國並停留 183 天(含)以上、或(4) 當年度入境美國並停留 31 天(含)以上、同時滿足「前 3 年審核期」計算方式 183 天(含)以上者、或(5) 出生地為美國。

U.S. citizen or other U.S. person means any one of the following:

(1) National of the United States (U.S. Passport Holder); (2) Green Card Holder (Permanent Resident); (3) A Person Present in the United States for 183 Days or More during the Current Taxable Year; or (4) A Person Present in the United States for 31 days or more during the Current Taxable Year and 183 Days during the 3-Year Period, Meeting the Substantial Presence Test for the Calendar Year; or (5) Your birth place is the U.S.

(註 2) 持有 A、F、G、J、M、Q 等簽證，於當年度入境美國並停留 183 天(含)以上、或當年度入境美國並停留 31 天(含)以上、同時滿足「前 3 年審核期」計算方式 183 天(含)以上者，非屬美國稅務居住者。

Someone who has or had been present in the U.S. with type A, F, G, J, M or Q visa for 183 Days or more during the current taxable year or for 31 days or more during the current taxable year and 183 Days during the 3-Year Period, meeting the Substantial Presence Test for the calendar year is not a U.S. resident.

(註 3) 前 3 年審核期：本年停留天數，加上去年停留天數的三分之一，加上前年停留天數的六分之一的總和，達 183 天者。

183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:

All the days you were present in the current year, and 1/3 of the days you were present in the first year before the current year, and 1/6 of the days you were present in the second year before the current year.

### 第三部分：聲明及了解 Part III: Declarations and Undertakings

立聲明書人了解並同意其填寫之資訊受台新證券投資信託股份有限公司(以下簡稱「貴公司」)與帳戶持有人所簽署之條款所規範，且貴分公司使用得依其與帳戶持有人所簽署之條款分享及使用立聲明書人所填寫之資訊。

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Taishin Securities Co., Ltd. (hereinafter refer to as "the Investment Trust Company") setting out how the Investment Trust Company may use and share the information supplied by me.

立聲明書人了解並同意 貴公司得依據帳戶持有人所屬之稅務管轄區簽署之協定向稅務機關，出示或交付此聲明書內任何有關帳戶持有人及其應申報帳戶之資訊。立聲明書人已詳細閱讀【附錄一】填表說明及【附錄二】名詞解釋，了解並同意其規定與要求。

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information. I read and understand the terms and requirements as provided in 【Appendix I】 Instruction and 【Appendix II】 Summary Descriptions of Select Defined Terms.

立聲明書人為本聲明書所載內容相關之帳戶持有人(或帳戶持有人授權之代理簽署人)，且盡本人所知所信此聲明書所載內容皆屬真實、正確且完整，並為此自負法律責任。立聲明書人同意若填報之資訊日後產生變動致使本表格所載事項不正確或不完整時，會於資訊變動日起 30 日內主動告知 貴公司。

I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all the account(s) to which this form relates. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete, for which I shall bear all the legal responsibility. I undertake to advise the Investment Trust Company within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part I of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Investment Trust Company with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

另本人於 貴公司開立帳戶並進行交易，為符合個人資料保護法下個人資料之合理使用，並配合 貴公司遵循美國海外帳戶稅收遵從法案(Foreign Account Tax Compliance Act, 下簡稱「FATCA 法案」、駐美國台北經濟文化代表處與美國在台協會合作促進海外帳戶稅收遵從法執行協定等相關規定，本人確認已收受並充分瞭解 貴公司所提供之遵循 FATCA 法案蒐集、處理及利用個人資料告知事項(下簡稱「告知事項」)之全部內容，並同意 貴公司依據告知事項所載內容，對本人相關個人資料為蒐集、處理及利用。

Whereas I intend to establish an account and to proceed transactions with Taishin Securities Investment Trust CO., LTD., (the "the Investment Trust Company"), and whereas it is regulated to comply with the proper use of personal information stipulated by the Personal Information Protection Act, and it is necessary to cooperate with the Investment Trust Company to comply with the Foreign Account Tax Compliance Act (FATCA), Agreement between the American institute in Taiwan and Taipei Economic And Cultural Representative Office In The United States and the related regulations.

In witness thereof, I hereby confirm that I have duly received and understood all the content of the Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance (the "Notice") as provided by the Investment Trust Company, and I agree that the Investment Trust Company may collect, process and use the personal information of the Customer in accordance with the Notice.

立聲明書人 Signature：\_\_\_\_\_ (原留印鑑)

簽署日期 Date：\_\_\_\_\_

#### 以下僅限內部使用 For Internal Use：

業務人員確認聲明書合理性檢核項目(單選必填)  
若有發現稅籍國家可能不一致之情形，請進一步向帳戶持有人詢問聲明書是否已填寫確實、合理且完整。  
如有進一步取得其他證明文件者，則請一併提供。

- 本人未發現上述身份聲明書所聲明之稅籍國家有不合理之情事。  
 稅籍有可能不一致之情形，但已向帳戶持有人確認其所聲明之稅籍國家已填寫確實、合理且完整。

註：有可能不一致的情形列舉如下(但不限於下列情形)

- ✓ 身分證明文件或相關資料顯示可能為其他國家的稅務居住者。  
✓ 身分證明文件或相關資料顯示為其他國家的國籍或公民。(如出生地在美國，但聲明非美國人者，應向帳戶持有人取得棄籍證明)  
✓ 聯絡地址或戶籍地址/居住地址顯示為其他國家

|    |    |    |         |
|----|----|----|---------|
| 覆核 | 經辦 | 驗印 | 業務人員簽名： |
|----|----|----|---------|

# 台新證券投資信託股份有限公司遵循 FATCA 法案蒐集、處理及利用個人資料告知事項

## Taishin Securities Investment Trust CO., LTD.

### The Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance

緣台新證券投資信託股份有限公司（下簡稱「本公司」）因參與遵循美國海外帳戶稅收遵從法案（Foreign Account Tax Compliance Act，下簡稱「FATCA 法案」），及駐美國台北經濟文化代表處與美國在台協會合作促進外國帳戶稅收遵從法執行協定（下稱「IGA 協議」），而負辨識美國帳戶之義務，現因台端於本公司開立帳戶及進行交易，為符合個人資料保護法下個人資料之合理使用，本公司茲請求 台端協力遵循 FATCA 法案及 IGA 協議之相關規定，特告知下列事項：

In compliance with the U.S. Foreign Account Tax Compliance Act (hereinafter referred to as "FATCA") and Agreement between the American institute in Taiwan and Taipei Economic And Cultural Representative Office In The United States (hereinafter referred to as the "Agreement"), Taishin Securities Investment Trust Co., Ltd. (hereinafter referred to as the "Company") has the obligation to identify US accounts. In order to comply with the proper use of personal information in accordance with the Personal Information Protection Act for accounts you establish and transactions you proceed with the Company, the Company hereby requests your cooperation with the compliance of FATCA and the relevant provisions under the Agreement, with notice as follows:

#### 一、個人資料蒐集、處理及利用之目的及類別 Purpose and Type of Collection, Processing and Use of Personal Information

為辨識本公司內所有帳戶持有者之身分，並於必要時申報具有美國帳戶之持有者資訊予美國國稅局及中華民國權責主管機關，經 台端提供之相關個人資料及留存於本公司之一切交易資訊，包括但不限於姓名、出生地及出生日期、國籍、戶籍地址、住址及工作地址、電話號碼、美國稅務識別碼、帳戶帳號及帳戶餘額、帳戶總收益金額與交易明細等，將因本公司遵循 FATCA 法案及 IGA 協議之需要，由本公司蒐集、處理及利用。

In order to identify the account holders of the Company and to report accounts held by U.S. persons to the IRS and the competent authority in Taiwan R.O.C., all personal information provided by you and all transaction information kept by the Company, including but not limited to name, place of birth, date of birth, nationality, domicile address, residence address and work location, telephone number, US tax identifying number (TIN), account number and account balance, the gross proceeds and statement of the account shall be collected, processed and used by the Company for the purpose of FATCA compliance and as required by the Agreement.

#### 二、個人資料利用之期間及方式 The Period and Method of Using Personal information

為遵循 FATCA 法案及 IGA 協議之必要年限內，本公司所蒐集之 台端個人資料將由本公司為保存及利用，並於特定目的之範圍內，以書面、電子文件、電磁紀錄、簡訊、電話、傳真、電子或人工檢索等方式為處理、利用與國際傳輸。

In compliance with the period required by FATCA and the Agreement, the personal information collected by the Company will be kept and used by the Company and processed, used and transmitted internationally in writing, via email, electromagnetic record, text message, telephone, fax, electronic or manual search within the scope of the said specified purpose.

#### 三、個人資料利用之地區 Geographical Limitation for Use of Personal Information

為履行 FATCA 法案及 IGA 協議下之相關義務， 台端個人資料將於中華民國、美國地區及本公司受 台端委託而進行交易之對象（包括但不限於複委託之第三人）所在地區受利用。

In order to fulfill the obligations under FATCA and the Agreement, your personal information will be used in both Taiwan R.O.C., United States and the territory which any party that the Company has been authorized by you to enter into transactions with (including but not limited to any sub-brokered third party) located in.

#### 四、個人資料利用之對象 Parties Using the Personal Information

為履行 FATCA 法案及 IGA 協議下之相關義務， 台端個人資料將由本公司、台新金融控股股份有限公司、本公司受 台端委託而進行交易之對象（包括但不限於複委託之第三人）、中華民國權責主管機關及美國國稅局所利用。

In order to fulfill the obligations under FATCA and the Agreement, your personal information will be used by the Company, Taishin Financial Holding Co., Ltd., any party that the Company has been authorized by you to enter into transactions with (including but not limited to any sub-brokered third party), the competent authority in Taiwan R.O.C. and the IRS.

#### 五、個人資料之權利行使及其方式 Exercise of the Rights Regarding Personal Information

台端就本公司所蒐集、處理及利用之個人資料，得隨時向本公司請求查詢、閱覽、製給複製本、補充或更正、停止蒐集處理及利用或刪除。 台端如欲行使前述權利，有關如何行使之方式，得向本公司客服及各分行臨櫃查詢。

With regard to the personal information collected, processed and used by the Company, you may request to search, review, make duplications, supplement or correct the personal information or to discontinue the collection, processing, and use of the personal information, or request to delete the personal information. If you would use abovementioned rights, please dial or find a counter-service in every branch for understanding how to use your rights.

#### 六、不提供對其權益之影響 The Effect of Refusal to Provide Personal Information

台端若拒絕提供本公司為遵循 FATCA 法案及 IGA 協議所需之個人資料，或嗣後撤回、撤銷同意，本公司將無法繼續提供 台端於本公司所有屬 FATCA 法案規範金融商品之任何服務，並將對於台端於本公司下所開立之帳戶進行停止交易及服務、結清、結算、提前終止契約或關閉帳戶；或依據 FATCA 法案對於交易金額中屬於應扣繳款項、外國轉付款項及視為屬應扣繳款項或外國轉付款項者扣繳百分之三十之金額。

In the event that you refuse to provide the personal information as required for the compliance of FATCA and the Agreement, or withdraw or revoke your consent thereof, the Company will be unable to provide any further services related to financial products regulated under FATCA to you and shall cease all transactions and services of your accounts with the Company or settle, liquidate or close your accounts, or effect early termination of the agreement(s) related to the accounts; or withhold 30 percent of any withholdable payment and foreign passthru payment of the transaction amount and those deemed to be withholdable payment or foreign passthru payment in accordance with FATCA.

台端已充分詳讀前揭告知事項，瞭解此一告知事項符合個人資料保護法及相關法規之要求。

You have read carefully and fully understand all that is stated above and understand that this notice is in accordance with the Personal Information Protection Act and the relevant laws and regulations.

## 【附錄一】填表說明 【Appendix I】 Instruction

根據美國海外帳戶稅收遵循法(「FATCA」)及經濟合作與發展組織(OECD「經合組織」)共同申報準則(Common Reporting Standard/CRS)的法規,要求台新投信按照帳戶持有人的納稅居住地收集及匯報若干所需資料。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,個人稅籍係為個人居住的國家/稅務管轄區。若干特別情況可能會導致個人成為其他地方的居住者,或同時成為一個國家以上的居住者(多重居住地)。若個人為美國公民或具有美國稅籍居住者身分,亦須將美國稅籍身分填寫於此聲明書中。相關稅籍詳情,請諮詢您的稅務顧問,或至下方網頁查詢有關 FATCA 或 CRS 網頁的資料:

<https://www.irs.gov/>或 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>  
Regulations based on the Foreign Account Tax Compliance Act ("FATCA") and OECD Common Reporting Standard ("CRS") require Taishin Securities Investment Trust CO., LTD. to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form. For more information on tax residence, please consult your tax adviser or the information for FATCA and CRS at <https://www.irs.gov/> or <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

若您(或帳戶持有人)的稅籍非屬中華民國,台新投信在法律上有責任把此聲明書內的資料及有關金融帳戶之其他金融資訊,申報予美國國稅局或中華民國稅務機關,除具有美國公民或美國稅籍居住者身分外,中華民國稅務機關會將該資訊交換予與本國簽訂跨國協定之其他稅籍國家。If your (or the account holder's) tax residence is located outside the ROC, Taishin Securities Investment Trust CO., LTD. may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the IRS or tax authority of the ROC. Except U.S citizen or U.S tax resident, tax authority of the ROC may exchange this information with tax authorities of jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

相關名詞解釋請詳附件二。You can find summaries of defined terms such as an account holder, and other terms, in the Appendix II.

此聲明書屬永久有效,直至帳戶持有人之稅籍出現變動為止。若具有任何導致此聲明書所提供的資料不實或不完整的變動,請於 30 日內通知我們,並提交最新的聲明書。This form will remain valid unless there is a change in circumstances relating to information, such as the account holder's tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

此聲明書僅作為徵提資料之用,而相關要求不受當地法律或法規禁止。This form is intended to request information consistent with local law requirements.

若您為個人帳戶持有人、獨立貿易商或獨資商號,請填寫此份個人聲明書;若為聯名帳戶持有人,請每位聯名帳戶持有人分別填寫一張聲明書。Please fill in this form if you are an individual account holder, sole trader or sole proprietor; for joint or multiple account holders, use a separate form for each individual person.

若為法人客戶,請勿填寫此份聲明書。請填寫「FATCA 及 CRS 身分聲明書(法人版)」Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need a "FATCA and CRS Self-Certification (for Entity)".

若帳戶持有人為未達法定年齡之未成年人,須由法定代理人完成此聲明書。A legal guardian should complete the form on behalf of an account holder who is a minor.

身為一家金融機構,我們不得提供稅務或法律意見。As a financial institution, we are not allowed to give tax advice.

若對此聲明書之內容或您的稅籍定義有疑問,請聯絡您的稅務顧問或查詢當地稅務機關發布之相關資訊。Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

## 【附錄二】名詞解釋 【Appendix II】 Summary Descriptions of Select Defined Terms

注意:以下名詞解釋係協助您填寫此聲明書使用。若您對於下述名詞定義上有疑問,請與您的稅務顧問聯繫。

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about these definitions or require further detail, please contact your tax adviser.

### 1. 帳戶持有人 Account Holder

「帳戶持有人」指被維持該金融帳戶的金融機構列明為或辨識為帳戶的持有人的人士。除金融機構外,若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身分代其他人士持有金融帳戶,則該人士不會被視為帳戶持有人。於此情況下,帳戶持有人應為其他人士。以家長與子女開立的帳戶為例,若家長為子女的合法監護人之名義開立一帳戶,則其子女須視為帳戶持有人。The person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

聯名帳戶內的每位持有人皆須視為帳戶持有人。With respect to a jointly held account, each joint holder is treated as an Account Holder.

### 2. 應申報帳戶 Reportable Account

「應申報帳戶」指被一個或一個以上之應申報對象,或具一個以上屬於應申報對象之具控制權之人的非實質營運之非金融機構持有之帳戶。The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

### 3. 應申報稅務管轄區 Reportable Jurisdiction

「應申報稅務管轄區」係指依規定須提供與該地區相關之金融帳戶資訊之稅務管轄區,且應將應申報稅務管轄區名列於公開清單中。A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

### 4. 應申報對象 Reportable Person

「應申報對象」指屬某應申報稅務管轄區的個人稅務居住者。具雙重稅籍者可根據破除僵局原則(若適用)確認其稅籍。A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

### 5. 稅務識別碼(包括具有同等功能的辨識編號) TIN (including "functional equivalent")

「稅務識別碼」一詞指納稅人的辨識編號或無稅務識別碼時,具有同等功能的辨識編號。稅務識別碼是稅務管轄區向個人或法人分配獨有的字母與數字組合,用於識別個人或法人的身分,以便實施該稅務管轄區的稅務法律。有關可接受的稅務識別碼的更多詳細資訊請至經濟合作與發展組織的自動交換資料網站查詢。The Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

某些稅務管轄區不發出稅務識別碼。但是,這些稅務管轄區通常使用具有等同辨識功能的其他完整號碼(「具有等同功能的辨識號碼」)。舉例而言,個人之社會安全號碼/保險號碼、公民/個人身分/服務代碼/號碼,以及居民登記號碼。Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

如帳戶持有人為中華民國稅務居住者,填列稅務識別碼如下:

- (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)。
- (2). 具統一證號者為統一證號(10碼,由內政部移民署編配)。
- (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。

If the Account Holder is a tax resident of the ROC, his or her Tax Identification Number (TIN) is as follows:

- (1). National ID Card Number (a 10-digit code issued by the Department of Household Registration, Ministry of the Interior)
- (2). Uniform ID Number (a 10-digit code issued by the National Immigration Agency, Ministry of the Interior)
- (3). 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 example born on October 25, 1985, the code would be 9851025); for other foreigners, yyyy+mm+dd + the first two letters of his or her English name in order printed on his or her passport. (for example, the code for David Caruso born on October 25, 1985, would be 19851025DA)