

871M 税收协定声明 - 补充信息表

自 2017 年 1 月 1 日起，美国联邦税务局 (IRS) 依据《美国税法》第 871 条第 (m) 款出台了新的条例，规定了在您收到标的美国股票的衍生工具（例如差价合约或价差对赌）的“等效股息付款”，而作为美国来源的股息所得需要缴纳美国预扣税时，相应需要遵循的处理规则。因此，这些付款将需要缴纳美国预扣税。

依据美国法律，向非美国人支付美国来源股息所得时的预扣税率为总付款金额的 30%。不过，依据美国与您的税收居所地国家/地区的所得税协定，此税率或能降低。依据第 871 条第 (m) 款，等效股息付款视为实际股息。因此，如果美国与您的税收居所地国家/地区存在税收协定，并且依据该协定您可以享受更低的预扣税率，IRS 将允许对第 871 条第 (m) 款等效股息付款适用税收协定的规定。依据第 871 条第 (m) 款的规定，享受美国与您的税收居所地国家/地区存在税收协定优惠的唯一方式，是填写我们通过电子邮件发送给您的《税收协定声明》。

此外，如果您属于经纪商或中介实体，并且从 StoneX 收到标的美国股票的等效股息付款，但您不是相关等效股息付款的最终受益人，则依据第 871 条第 (m) 款的规定，对于您向您的客户支付的任何等效股息付款，您可能需要预扣、汇缴并报告美国预扣税。在此方面，您可能还有资格向 IRS 申请成为合格中介（也称为合格衍生品交易商或 QDD 身份），并与 IRS 订立合格中介协议 (QIA)，并且依据该协议，对于支付给您的客户的第 871 条第 (m) 款等效股息付款，您同意承担预扣代理人的义务。如果 IRS 批准该申请，并且您向 StoneX 提供了填妥的 W-8IMY 表格，轻重包含合格中介雇主识别号 (QI-EIN)，则 StoneX 将能够向您全额支付与美国来源所得有关的等效股息付款，而不扣缴任何美国预扣税。

无论您是否计划与 IRS 订立 QIA，都请填妥并交回《税收协定声明》。有关进一步的信息，请参阅此处 <https://www.irs.gov/pub/irs-drop/n-16-76.pdf> 或联系您的税务顾问。

871M Tax Treaty Statement - Supplemental information sheet

Effective 1 Jan 2017, the Internal Revenue Service (IRS) implemented new regulations under Section 871(m) of the Internal Revenue Code that prescribe rules for treating 'dividend equivalent payments' that you may be receiving on derivative instruments (such as contract-for-difference or spreadbets) with underlying US equities as US source dividend income subject to US withholding taxes. As a result, these payments will be subject to US withholding tax.

Under US law, the withholding tax rate on US source dividend income paid to a non-US person is 30% of the gross payment. However, this rate may be reduced under an income tax treaty between the US and your country of tax residence. Dividend equivalent payments are treated as actual dividends under section 871(m). As a result, if a tax treaty exists between the US and your country of tax residence under which dividends are subject to a reduced withholding tax rate, the IRS will permit the application of the tax treaty provision on Section 871(m) dividend equivalent payments. The regulations under 871(m) stipulate that the only way to get the benefits of a tax treaty between the US and your country of tax residence is to complete the Tax Treaty Statement which was emailed to you.

Additionally, if you are a broker or an intermediary entity receiving dividend equivalent payments on an underlying US equity from StoneX and you are not the ultimate beneficiary of such dividend equivalent payment, you may be required under the 871(m) regulations to withhold, remit and report US withholding taxes on any dividend equivalent payment made to your clients. In this regard, you may be eligible to also apply to the IRS to become a qualified intermediary (also known as a Qualified Derivative Dealer, or QDD status) and enter into a qualified intermediary agreement (QIA) with the IRS under which you agree to undertake the obligations of a withholding agent with respect to 871(m) dividend equivalent payments made to your clients. If the IRS approves such an application, and you provide StoneX with a completed form W-8IMY which includes a Qualified Intermediary Employer Identification Number (QI-EIN), StoneX will then be able to pay the full amount of the dividend equivalent amounts due to you on US sourced income, without applying any US withholding tax.

Regardless of your plans as to whether you intend to enter into a QIA with the IRS, please complete and return the Treaty Statement. For further information, please see here <https://www.irs.gov/pub/irs-drop/n-16-76.pdf> or contact your tax advisor.