

## 美國 PTP 類型有價證券參考清單

親愛的客戶您好,

本公司前已公告有關美國國家稅務局 Internal Revenue Service (IRS)所發布非美國人於公開交易合夥事業(PTP)利益移轉(具對價關係)之預扣稅及資訊申報之最新規定，即將於 2023 年 1 月 1 日起生效(以交割日為準)。

因目前 IRS 並未提供 PTP 標的之相關名單，本公司爰依據上手券商、保管銀行及證券商同業公會等各方所提供資料彙整一份 PTP 標的相關產品清單(如下方附表)供您參考，惟此清單可能會不定時更新，本公司無法保證清單之即時、完整及正確性，敬請您務必自行確認並留意相關風險，如有疑義，建議可向您的稅務顧問為進一步洽詢。

請留意，PTP 標的之範圍並不以本參考清單為限，對於非本參考清單所列之 PTP 標的，本公司仍保留代扣代繳總價金(gross proceeds)10%稅款之權利，實際扣繳金額並以保管銀行通知為準。

以上係根據現時 IRS 相關法令之發布而做成之公告，內容將可能因 IRS 法規內容變動而有所改變，本公司將盡力提供及時資訊供參考，然投資人仍應隨時就本身投資部位關注相關法令之發展及其對自身權益之影響。

造成不便，敬請見諒

元大證券 敬啟

附表：

以下 PTP 相關證券名單並非完整清單，可能會不時更新，本公司不會另行通知。

並請留意此清單僅供參考，本公司無法保證此清單的及時性、準確性和完整性，亦不會對使用此清單的資訊而產生的損失承擔任何責任。自 2023 年 1 月 1 日起(以交割日為準)，若您賣出、交易或轉移的證券不在此清單內，但屬於 PTP 證券，本公司保留向您要求代扣代繳的權利。若您持有 PTP 相關證券或衍生性商品，請儘快諮詢您的稅務顧問了解相關法規對您的影響。

No.	商品名稱	商品代號
1	BROOKFIELD BUSINESS PARTNERS LP	BBU
2	BP MIDSTREAM PARTNERS LP	BPY US
3	BROOKFIELD PROPERTY PART	BPYPP
4	BROOKFIELD PROPERTY PART 6.375% A2 PFD	BPYPO
5	BROOKFIELD PROPERTY PART 5.75% A PFD	BPYPN
6	BROOKFIELD PROP PFD LP	BPYPM
7	BROOKFIELD INFRASTRUCTURE PA	BIP
8	BIP 4 1/2 PERP	BIP A PFD
9	BIP 5 1/2 PERP	BIP B PFD
10	BROOKFIELD INFRASTRUCTUR	BIP-B

11	BROOKFIELD RENEWABLE PARTNER	BEP
12	BEPUCN 5 1/4 PERP	BEP A PFD
13	LAZARD LTD CL A	LAZ
14	AMERICAN HOTEL INCOME PROPER	AHOTF
15	GRANITE REAL ESTATE INVESTME	GRP.UN
16	RESTAURANT BRANDS-EXCH UNITS	RSTRF
17	AP ALTERNATIVE ASSETS LP	APLVF
18	CONVERSUS CAPITAL	CVSUF
19	RTW VENTURE FUND LTD	RTWFF
20	AVNER OIL EXPLORATION - LP	AVOGF
21	VANTAGE DRILLING INTERNATIONAL	VTDRF
22	Hoegh LNG Partners LP	HMLP
23	UNITED HAMPSHIRE US REIT	UNHRF
24	PRIME US REIT	KBSUF
25	ALLIANCE RESOURCE PARTNERS	ARLP
26	ALLIANCEBERNSTEIN HOLDING LP	AB
27	AMERICA FIRST MULTIFAMILY IN	ATAX
28	AMITY LPX FD I LP LTD	TDSPZ
29	ATLAS ENERGY GROUP LLC	ATLS

30	AZTEC LAND & CATTLE LTD	AZLCZ
31	BP MIDSTREAM PARTNERS LP	BPMP
32	BEAVER COAL LTD	BVERS
33	BELPOINTE PREP LLC	OZ
34	BITWISE 10 CRYPTO INDEX FUND	BITW
35	BLACK STONE MINERALS LP	BSM
36	BLUEKNIGHT ENERGY PARTNERS L	BKEP
37	BLUEKNIGHT ENERGY PARTNE 11% A PFD	BKEPP
38	BREITBURN ENERGY PARTNER 8.25% A PFD	BBPPQ
39	CSI COMPRESSCO LP	CCLP
40	CVR PARTNERS LP	UAN
41	CALUMET SPECIALTY PRODUCTS	CLMT
42	CEDAR FAIR LP	FUN
43	CENTRAL ENERGY PARTNERS LP	ENGY
44	CHENIERE ENERGY PARTNERS LP	CQP
45	CHESAPEAKE GRANITE WASH TRUS	CHKR
46	CHESTNUT STREET EXCHANGE	CHNTX
47	SISECAM RESOURCES LP	SIRE
48	COMPASS DIVERSIFIED HOLDINGS	CODI

49	COMPASS DIVERSIF HOLDING 7.25% A PFD	CODI/PA
50	COMPASS DIVERSIF HOLDING 7.875% B PFD	CODI/PB
51	COMPASS DIVERSIF HOLDING 7.875% C PFD	CODI/PC
52	CONVXTY SHS DAILY 1.5X SP FU	SPKY
53	CONVXTY SHS 1X SPIKES FUTUR	SPKX
54	CONWEST PARTNERSHIP LP-UNITS	CWPS
55	CRESTWOOD EQUITY PARTNERS LP	CEQP
56	CRESTWOOD EQUITY PARTNER	CEQP-P
57	CROSSAMERICA PARTNERS LP	CAPL
58	DCP MIDSTREAM LP	DCP
59	DCP MIDSTREAM LP	DCP-B
60	DCP MIDSTREAM LP 7.95% C PFD	DCP/PC
61	DELEK LOGISTICS PARTNERS LP	DKL
62	DIVALL INSURED INC PPTYS 02	DIVVZ
63	DORCHESTER MINERALS LP	DMLP
64	DYNAMIC SHORT SHORT	WEIX
65	ECA MARCELLUS TRUST I	ECTM
66	BREAKWAVE DRY BULK SHIPPING	BDRY
67	1847 HOLDINGS LLC	EFSH

68	EMPIRE STATE REALTY OP LP-ES	ESBA
69	EMPIRE STATE REALTY OP-S60	OGCP
70	Empire State Realty OP L.P	FISK
71	ENERGY TRANSFER LP	ET
72	ENERGY TRANSFER LP 7.375% C PFD	ET/PC
73	ENERGY TRANSFER LP	ET-D
74	ENERGY TRANSFER LP 7.6% E PFD	ET/PE
75	ENTERPRISE PRODS PARTNERS LP	EPD
76	ENVIVA INC	EVA
77	EVOLVE TRANSITION INFRASTRUC	SNMP
78	FFP PARTNERS -LP-CL A	XXFPL
79	FERRELLGAS PARTNERS-LP	FGPR
80	FERRELLGAS PARTNERS LP-B	FGPRB
81	FORTRESS TRANSPORTATION-CL A	FTAI
82	FORTRESS TRANS & INFRAST 8.25% A PFD	FTAIP
83	FTAI 8 PERP	FTAIO PFD
84	FORTRESS TRANS & INFRAST 8.25% C PFD	FTAIN
85	GATEWAY GARAGE PARTNERS LLC	GWYGU
86	GENESIS ENERGY L.P.	GEL

87	GLOBAL PARTNERS LP	GLP
88	GLOBAL PARTNERS LP 9.75% A PFD	GLP/PA
89	GLOBAL PARTNERS LP 9.5% B PFD	GLP/PB
90	GLOBAL INDEMNITY GROUP LLC-A	GBLI
91	GOULD INVESTORS LP	GDVTZ
92	GREAT PLAINS ETHANOL LLC-A	GPEOU
93	GREEN PLAINS PARTNERS LP	GPP
94	GYRODYNE LLC	GYRO
95	HAWAIIAN MACADAMIA NUT ORCHA	NNUTU
96	HESS MIDSTREAM LP - CLASS A	HESM
97	HOLLY ENERGY PARTNERS LP	HEP
98	ICAHN ENTERPRISES LP	IEP
99	INVESCO DB COMMODITY INDEX T	DBC
100	INVESCO DB G10 CURRENCY HARV	DBV
101	INVESCO DB AGRICULTURE FUND	DBA
102	INVESCO DB SILVER FUND	DBS
103	INVESCO DB ENERGY FUND	DBE
104	INVESCO DB OIL FUND	DBO
105	INVESCO DB PRECIOUS METALS F	DBP

106	INVESCO DB GOLD FUND	DGL
107	INVESCO DB BASE METALS FUND	DBB
108	INVESCO DB US DOLLAR INDEX B	UDN
109	INVESCO DB US DOLLAR INDEX B	UUP
110	ISHARES S&P GSCI COMMODITY I	GSG
111	LANDMARK INFRASTRUCTURE PARTNERS LP 8% RED PERP PFD UNIT SER A	LMRKP
112	LANDMARK INFRASTRUCTURE PARTNERS LP PERPETUAL PREFERRD UNITS SERIES B 7.90%	LMRKO
113	LINK ENERGY LLC	LNKE
114	MPLX LP	MPLX
115	MPLX LP 6.5% A PFD	MPLXP
116	MACQUARIE INFRASTRUCTURE HOL	MIC
117	MAGELLAN MIDSTREAM PARTNERS LP	MMP
118	Martin Midstream Partners LP	MMLP US
119	METAURUS US EQUITY CUMULATIV	IDIV
120	MYRA PARK INVESTORS LP	MYRA
121	NGL ENERGY PARTNERS LP	NGL
122	NGL ENERGY PARTNERS LP	NGL-B



123	NGL ENERGY PARTNERS LP 9.625% C PFD	NGL/PC
124	NATURAL RESOURCE PARTNERS LP	NRP
125	NEW ENGLAND REALTY ASSOC-LP	NEN
126	NEW SOURCE ENERGY PARTNERS L	NSLPQ
127	NUSTAR ENERGY LP	NS
128	NSUS 8.5 PER	NS_PA
129	NUSTAR ENERGY LP 9.12643% B PFD	NS/PB
130	NSUS 9 PERP	NS_PC
131	OAKTREE CAPITAL GRP LLC 6.625% A PFD	OAK/PA
132	OAKTREE CAPITAL GRP LLC	OAK-B
133	OASIS MIDSTREAM PARTNERS LP	OMP
134	PBF LOGISTIC	PBFX
135	PLM EQUIPMENT GROWTH FD III	GFWQZ
136	PHILLIPS 66 PARTNERS LP	PSXP
137	PLAINS ALL AMER PIPELINE LP	PAA
138	PROSHARES SH	SVXY
139	PROSHARES ULTRA YEN	YCL
140	ProShares VIX Mid-Term Futures	VIXM US
141	PROSHARES ULTRA SILVER	AGQ

142	PROSHARES ULTRASHORT DJ UBS NATURAL GAS	KOLD
143	PROSHARES ULTRASHORT GOLD	GLL
144	ProShares UltraShort Australia	CROC US
145	PROSHARES ULTRASHORT YEN	YCS
146	UGL	UGL
147	PROSHARES SHORT EURO ETF	EUFX
148	PROSHARES ULTRA EURO	ULE
149	PROSHARES ULTRASHORT EURO	EUO
150	PROSHARES UltraShort Bloomberg Crude Oil	SCO
151	PROSHARES ULTRASHORT BLOOMBE	KOLD
152	PROSHARES UL	UVXY
153	PROSHARES ULTRASHORT SILVER	ZSL
154	PROSHARES VIX SHORT-TERM FUT	VIXY
155	PROSHARES ULTRA BLOOMBERG NA	BOIL
156	PROSHARES Ultra Bloomberg Crude Oil	UCO
157	SANDRIDGE MISSISSIPPIAN TRUS	SDTTU
158	SHELL MIDSTR	SHLX
159	SPRAGUE RESOURCES LP	SRLP
160	STEEL PARTNERS HOLDINGS LP	SPLP

161	STEEL PARTNERS HLDS LP	SPLP-A
162	Stonemor Partners L P	STON
163	SUBURBAN PROPANE PARTNERS LP	SPH
164	SUMMIT MIDST	SMLP
165	SUNOCO LP	SUN
166	TEUCRIUM CORN FUND	CORN
167	TEUCRIUM SUGAR FUND	CANE
168	TEUCRIUM COMMODITY TRUST WHEAT FUND	WEAT
169	TEUCRIUM SOYBEAN FUND	SOYB
170	TEUCRIUM AGRICULTURAL FUND	TAGS
171	HASHDEX BITCOIN FUTURES ETF	DEFI
172	USA COMPRESSION PARTNERS LP	USAC
173	USD PARTNERS LP	USDP
174	UNITED STATE Brent Oil	BNO
175	UNITED STATES COMMODITY INDE	USCI
176	UNITED STATES COPPER INDEX	CPER
177	UNITED STATES GAS FUND LP	UGA
178	US NATURAL GAS FUND LP	UNG
179	UNITED STATES OIL FUND LP	USO

180	UNITED STATES 12 MONTH OIL	USL
181	UNITED STATES 12 MONTH NATUR	UNL
182	VPR BRANDS LP	VPRB
183	-1X SHORT VIX FUTURES ETF	SVIX
184	2X LONG VIX FUTURES ETF	UVIX
185	WESTERN MIDSTREAM PARTNERS L	WES
186	Westlake Chemical Partners LP	WLKP US
187	BROOKFIELD RENEWABLE PARTNERS LP 5.25%	BEP_PA
188	FEDERAL REALTY INVS TRUST	FRT
189	FTAI AVIATION LTD	FTAI
190	FTAI AVIATION LTD 8.25% C PFD	FTAIN
191	FTAI AVIATION LTD 8% B PFD	FTAIO
192	FTAI AVIATION LTD 8.25% A PFD	FTAIP
193	NEW SOURCE ENERGY PARTNE 11% A PFD	NUSPQ
194	BROOKFIELD INFRA FIN ULC 5% PFD	BIPH