

W-9 — 要求纳税人识别号码及证明

如为联名账户，每位账户持有人必须分别填写一份表格。
W-9表格必须准确填写，不得涂改。
如果填写有误，请用新表格重新填写。
请勿使用涂改液或其他涂改工具。

所有W表格均必须以英文填写。

Form W-9 (Rev. December 2014) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give Form to the requester. Do not send to the IRS.
Print or type See Specific Instructions on page 2.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶</p> <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i></p> <p>5 Address (number, street, and apt. or suite no.) _____ Requester's name and address (optional) _____</p> <p>6 City, state, and ZIP code _____</p> <p>7 List account number(s) here (optional) _____</p>	
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.		
		Social security number [] [] [] - [] [] - [] [] [] or Employer identification number [] [] [] [] - [] [] [] [] [] [] [] []
Part II Certification		
Under penalties of perjury, I certify that:		
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.		
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.		
Sign Here	Signature of U.S. person ▶	Date ▶
C	D	
General Instructions		
Section references are to the Internal Revenue Code unless otherwise noted. Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9 .		
Purpose of Form		
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:		
<ul style="list-style-type: none"> Form 1099-INT (interest earned or paid) Form 1099-DIV (dividends, including those from stocks or mutual funds) Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) Form 1099-S (proceeds from real estate transactions) Form 1099-K (merchant card and third party network transactions) 		
<ul style="list-style-type: none"> Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) Form 1099-C (canceled debt) Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding?</i> on page 2. By signing the filled-out form, you:		
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See <i>What is FATCA reporting?</i> on page 2 for further information.		

- 第1栏** 填写您在所得税报表中所示的全名。
- 第2栏** 填写您的商业名称/ 无行企业实体名称，仅于其与第1栏所填「名称」不同时填写。
- 第3栏** 仅选择其中一个方格。如果您是一家有限责任公司(Limited liability company)，请只选择「有限责任公司」的方格，并在所示栏位填写C (C公司)、S (S公司) 或P (合夥企业)。
- 第4栏** (如适用) 在所示栏位填写「获豁免收款人代码」和「豁免FATCA申报代码」。

注意：如果您对上述代码存有疑问，请寻求独立税务意见。

- 第5栏** 填写完整的街道地址。
- 第6栏** 填写城市/ 城镇、国家及/ 或州，以及邮政编码。
- 第7栏** 我们建议您不要填写账户号码，因您可能须为未列入此表中的账户另外填写表格。

第一部分：纳税人识别号码 (TIN)

A栏 个人/ 独资经营业主：填写您的社会保障号码(SSN)。

或

B栏 实体 (即商业机构)：填写您的雇主身分识别号码(EIN)。

注意：有效的美国纳税人识别号码应

- 仅含有数字 (不含字母或其他字符)
- 由9个数字组成
- 而且不会
- 含有9个相同数字
- 含有9个顺序排列的数字 (无论升序还是降序)

如果您已经申请或计划申请纳税人识别号码，请在社会保障号码或雇主身分识别号码一栏填写“Applied For” (已申请)。您必须在60天内向我们提供您的纳税人识别号码。

第二部分：证明

C与D栏 请签名并填写日期。如果您代表某个实体签名，请确保您有权代表该实体签名。

注意：除非授权书特别注明代理人/ 律师可以签署税务文件或税务表格，并提供或持有相关副本，或者提供国税局2848表格，否则本表格不得通过授权书授权签署。

汇丰不能提供税务建议。如需有关建议，请咨询独立税务顾问。



W-9 form – Request for Taxpayer Identification Number and Certification

For joint accounts, each account holder must complete a separate form. The form W-9 must be completed correctly without any alterations. If you make a mistake, please start again with a new form. *Do not use liquid paper or any other correctional tool.*

All W Forms must be completed in English.

Form W-9 (Rev. December 2014) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give Form to the requester. Do not send to the IRS.
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
2 Business name/disregarded entity name, if different from above		
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶		
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)		
5 Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.		
Social security number		A <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
or		B <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Part II Certification Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.		
Sign Here	Signature of U.S. person ▶	Date ▶
C		D
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following: <ul style="list-style-type: none"> Form 1099-INT (interest earned or paid) Form 1099-DIV (dividends, including those from stocks or mutual funds) Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) Form 1099-S (proceeds from real estate transactions) Form 1099-K (merchant card and third party network transactions) <ul style="list-style-type: none"> Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) Form 1099-C (canceled debt) Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding?</i> on page 2. By signing the filled-out form, you: 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See <i>What is FATCA reporting?</i> on page 2 for further information.		
Cat. No. 10231X		
Form W-9 (Rev. 12-2014)		

- Line 1** Insert the full name as shown on your income tax return form.
- Line 2** Insert your business name/disregarded entity name **only** if the answer is different to your answer for Line 1.
- Line 3** Only check **one** box in this section. If you are a limited liability company, check the LLC box and enter your tax classification as C (corporation), S (S Corporation) or P (partnership).
- Line 4** (if applicable) Write down the 'Exempt Payee Code' and 'Exemption from FATCA reporting code' in the fields indicated.
Note: if you have any queries regarding these codes, please seek independent tax advice.

- Line 5** Enter your full street address.
- Line 6** Enter your city/town, country and/or state, post code/ZIP.
- Line 7** We recommend that you **do not** list any account numbers as you may have to provide additional forms for accounts you have not included here.

Part I Taxpayer Identification Number (TIN)

- A** For individuals or sole proprietors: enter your social security number (SSN).
or
- B** For entities (ie businesses) enter your employer identification number (EIN).

Note: A valid US Tax identification number will always

- **only include numbers (no letters or other characters)**
- **be made up of nine digits**
- **and never**
- **consist of nine of the same number**
- **be made up of nine sequential numbers either ascending or descending**

If you have applied for a TIN or are about to, please enter "**Applied For**" in either the SSN or EIN boxes. You will have 60 days to provide us with the TIN.

Part II Certification

C and D Please sign and date the form. If you are signing on behalf of an entity, please be sure you are authorised to do so.

Note: This form can only be signed under a Power of Attorney (POA) if the PAO specifically states that the agent/attorney is able to sign on tax matters or tax forms and a copy is provided or held, alternatively if an IRS Form 2848 is provided.

HSBC is unable to provide tax advice. For tax advice please refer to an independent tax advisor.

