

W-9 — 要求納稅人識別號碼及證明

如為聯名戶口，每位戶口持有人必須分別填寫一份表格。
W-9表格必須準確填寫，不得塗改。
如果填寫有誤，請用新表格重新填寫。
請勿使用塗改液或其他塗改工具。

所有W表格均必須以英文填寫。

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												
Print or type See Specific Instructions on page 2.	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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>									
	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 <table border="1" style="width: 100%; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>										
		or										
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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) 												
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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欄** 填寫您在所得稅報表中所示的全名。
- 第2欄** 填寫您的商業名稱/無行企業實體名稱，僅於其與第1欄所填「名稱」不同時填寫。
- 第3欄** 僅選擇其中一個方格。如果您是一家有限責任公司(Limited liability company)，請只選擇「有限責任公司」的方格，並在所示欄位填寫C (C公司)、S (S公司) 或P (合夥企業)。
- 第4欄** (如適用) 在所示欄位填寫「獲豁免收款人代碼」和「豁免FATCA申報代碼」。

注意：如果您對上述代碼存有疑問，請尋求獨立稅務意見。

- 第5欄** 填寫完整的街道地址。
- 第6欄** 填寫城市/城鎮、國家及/或州，以及郵政編碼。
- 第7欄** 我們建議您不要填寫戶口號碼，因您可能須為未列入此表中的戶口另外填寫表格。

第一部分：納稅人識別號碼 (TIN)

- A欄** 個人/獨資經營業主：填寫您的社會保障號碼(SSN)。
- 或
- B欄** 實體(即商業機構)：填寫您的僱主身分識別號碼(EIN)。

注意：有效的美國納稅人識別號碼應

- 僅含有數字(不含字母或其他字符)
- 由9個數字組成
- 而且不會
- 含有9個相同數字
- 含有9個順序排列的數字(無論升序還是降序)

如果您已經申請或計劃申請納稅人識別號碼，請在社會保障號碼或僱主身分識別號碼一欄填寫“Applied For”(已申請)。您必須在60天內向我們提供您的納稅人識別號碼。

第二部分：證明

C與D欄 請簽名並填寫日期。如果您代表某個實體簽名，請確保您有權代表該實體簽名。

注意：除非授權書特別註明代理人/律師可以簽署稅務文件或稅務表格，並提供或持有相關副本，或者提供國稅局2848表格，否則本表格不得通過授權書授權簽署。

滙豐不能提供稅務建議。如需有關建議，請諮詢獨立稅務顧問。



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.

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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.		
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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) 		
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- 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.

