

Examples of FATCA Status and the relevant documentation

Disclaimer: The following table is provided for reference only and is not exhaustive. It is intended only to illustrate examples of the documentation necessary for FATCA classification purposes in certain scenarios. It should not be considered as tax or legal advice. HSBC will not be held liable for any action taken (or refrained from being taken) in connection with the information provided. You are fully responsible for confirmation of your FATCA status and submission of relevant documentation. In case of uncertainty, please obtain professional tax advice.

If you are ...	Your FATCA status maybe...	You are required to provide ...
US Incorporation	USP	Form W-9
Not a United States Person and you are a sole proprietorship	Non-USP	Form W-8BEN or W8BEN-E
Not a United States Person and you are a wholesaler / retailer / manufacturer engaged in an active business with 50% or more of your gross revenue in the previous 3 calendar years generated from trading activities and 50% or more of the assets held in the previous three calendar years were used for generating such active income	Active NFFE	FATCA Declaration for Active NFFE or Form W-8BEN-E
Not a United States Person and you are established exclusively for religious, charitable, scientific, artistic, cultural or educational purposes and exempt from income tax	Nonprofit Organisation	FATCA Declaration for Non Profit Organisations or Form W-8BEN-E
Not a United States Person and not a Financial Institution, the majority of your income in each of the past 3 calendar years was from passive investment (e.g. interest, dividends from an investment in which you have not participated in the operation/management of the business, rents from properties held for investment, etc.)	Passive NFFE	Form W-8BEN-E
Not a United States Person and not a Financial Institution and you are a corporation and your stock is listed on and regularly traded on an established securities market	Publicly traded NFFE	Form W-8BEN-E
Not a United States Person and not a Financial Institution and the stock of a corporation that controls you (i.e. owns more than 50% of the votes and value) is listed on and regularly traded on an established securities market	NFFE Affiliate of a Publicly Traded Corporation	Form W-8BEN-E
Not a United States Person and not a Financial Institution and you are organized in a US territory (i.e. American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the US Virgin Islands) and all your owners are residents of that US territory	Excepted Territory NFFE	Form W-8BEN-E
Not a United States Person and you are not yet operating a business and have no prior operating history but have invested capital with the intention of operating a business other than as a Financial Institution and does not function as an investment fund or investment vehicle	Excepted Nonfinancial Start-Up Company	Form W-8BEN-E
Not a United States Person and you have filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy, and you were not engaged in business as a financial institution or acted as a passive NFFE during the past 5 years	Excepted Nonfinancial Entity in Liquidation or Bankruptcy	Form W-8BEN-E
Not a United States Person and you are a financial institution (not a qualified intermediary, withholding partnership or withholding trust) which holds itself out as an investment vehicle with 20 or fewer individuals owning all of your debt and equity interests. Also, you have a contractual relationship with another qualifying financial institution (the Sponsor) which agrees, and has the authority, to act on your behalf to fulfill all your FATCA due diligence, withholding, and reporting responsibilities	Certified Deemed – Compliant Sponsored, Closely Held Investment Vehicle	Form W-8BEN-E