

FATCA Document Glossary



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IRS Form W-9 (W9)

This US Internal Revenue form is commonly referred to as a W-9. It is also called 'Request for Tax Payer Identification Number and Certification' form. It allows a US taxpayer to provide details of their Tax identification number or TIN.

W-9 forms are available from the IRS website
<http://www.irs.gov/Forms-&-Pubs>.

Please provide a completed and signed original form.

IRS Form W8-BEN (W8)

This US Internal Revenue form is commonly referred to as a W-8BEN. It is also called a 'Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)'. It is used to establish that a person is not a US person.

W-8 forms are available from the IRS website
<http://www.irs.gov/Forms-&-Pubs>

Please provide a completed and signed original form.



Government Issued ID (S1)

A copy of a government issued identification that can be used to confirm non-US citizenship.

Acceptable forms of government issued identification include:

- Current passport
- Citizenship card
- Citizenship certificate
- National id card
- Renunciation of US Citizenship if not already provided

Explanation of Non-US Citizenship (S2)

A copy of the Certificate of Loss of Nationality of the United States (CLN) to prove the individual is no longer a US citizen.

CLNs are applied for and issued at a U.S. consulate or embassy and document renunciation or relinquishment of United States citizenship.

Written Explanation of US Address/Phone (S3)

Written explanation, in English, for any US address(es) or US territory* address(es) found on the account.

Please download and complete the "Explanation of US Address" Form. For clients claiming "Exempt Individual" status, please submit the necessary supporting documents also. The list of documents are listed in Appendix 2 of the form.

Documentary Evidence of Non-US Status (S4)

A copy of any one of the following documents to confirm that individual's permanent residential address or country of residency or citizenship is not the US or a US territory*:

- Certificate of residence
- Tax assessment notice
- Permanent residence card
- National id card
- Valid identification issued and authorised by a government body, that is typically used for identification purposes and includes your residential address. Examples include drivers licence and pension card

Written Explanation of US Country of Birth (S8)

Written explanation, in English, of the fact that the individual has advised us that their place of birth is the US or a US territory* but that they are not a US citizen.

Please download and complete HSBC form for "S8 Written Explanation of US Country of Birth"

Further information on FATCA can be found at www.fatca.hsbc.com. The website includes guidance for completion of the IRS Tax Forms and other relevant information.

Please refer to your local tax adviser for any tax information as HSBC is unable to give tax advice.

*US Territories are American Samoa, Guam, Puerto Rico, US Virgin Islands and Northern Mariana Islands.