

W-9 — 要求納稅人識別號碼及證明

如為聯名帳戶，每位帳戶持有人必須分別填寫一份表格。W-9 表格必須正確填寫，不得塗改。如果填寫有誤，請用新表格重新填寫。請勿使用修正液或其他塗改工具。

所有 W 表格均必須以英文填寫。

Form W-9 (Rev. August 2013) 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.	Name (as shown on your income tax return) 1			
	Business name/disregarded entity name, if different from above 2			
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate 3		Exemptions (see instructions): 4	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)		Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____	
Address (number, street, and apt. or suite no.) 5a		Requester's name and address (optional)		
City, state, and ZIP code 5b				
List account number(s) here (optional) 6				
Part I Taxpayer Identification Number (TIN)				
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a foreign 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.				
		Social security number		
		Employer identification number 7b		
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 as				
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is				
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 8a		Date 8b	
General Instructions				
Section references are to the Internal Revenue Code unless otherwise noted.				
Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9 . Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.				
Purpose of Form				
A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.				
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:				
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				
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 exempt from the FATCA reporting, is correct.				
Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.				
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:				
<ul style="list-style-type: none"> An individual who is a U.S. citizen or U.S. A partnership, corporation, company, or association created or organized under the laws of the United States, or An estate (other than a foreign estate), or A domestic trust (as defined in Regulations section 1.675-1). 				
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.				
Cat. No. 10231X		Form W-9 (Rev. 8-2013)		

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 請單選其中一個方格。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、S 或 P。

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 5a 欄 在第一行填寫完整的街道地址。

第 5b 欄 在第二行填寫城市/城鎮、國家及/或州 以及郵政編碼。

第 6 欄 請勿填寫帳戶號碼 否則表格將僅限於所列帳戶使用 您可能須為其他帳戶另外填寫表格。

第一部分: 納稅識別號碼(TIN)

請按照指示填寫相關欄位:

第 7a 欄 個人/獨資經營業主: 社會安全號碼 (SSN)。或

第 7b 欄 實體 (即商業機構): 僱主身分識別號碼 (EIN)。

注意: 有效的美國納稅識別號碼應由 9 個數字組成。

納稅識別號碼不會:

- (1) 含有數字以外的內容
- (2) 少於或超過 9 個數字
- (3) 含有 9 個相同的數字 或
- (4) 含有 9 個順序排列的數字 (無論升序還是降序)。

如果沒有納稅識別號碼 並且計劃馬上申請 或者您已經申請了納稅識別號碼 請在社會安全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識別號碼。

第二部分: 證明

第 8a 和 8b 欄 請簽名並填寫日期。如果代表某個實體簽名 必須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) 或者提供美國國稅局 2848 表格 否則本表格不得通過授權書授權簽署。

* 滙豐不能提供任何稅務建議。如需有關建議, 請諮詢獨立稅務顧問。



W-9 – Request for Taxpayer Identification Number and Certification

For Joint Accounts, each account holder must complete a separate form. A form W-9 must be completed correctly without any alterations. If you make a mistake, please start over using 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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	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate		Exemptions (see instructions):	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 3		Exempt payee code (if any) 4	
	<input type="checkbox"/> Other (see instructions) 5a		Exemption from FATCA reporting code (if any)	
	Address (number, street, and apt. or suite no.) 5b		Requester's name and address (optional)	
City, state, and ZIP code 5b				
List account number(s) here (optional) 6				
Part I Taxpayer Identification Number (TIN)				
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is 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.				
		Social security number 7a		
		Employer identification number 7b		
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.				
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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.		
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Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:				
• An individual who is a U.S. citizen or U.S. resident alien,				
• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,				
• An estate (other than a foreign estate), or				
• A domestic trust (as defined in Regulations section 301.7701-7).				
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.				
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- Field 1** Insert the full name shown on your income tax return form.
- Field 2** Insert your Business name/disregarded entity name, only if the answer is different to your answer for 'Name' (Field 1).
- Field 3** Only check one box in this section. If you are an LLC check only the LLC box and also write down C, S or P in the field as indicated.
- Field 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.

- Field 5a** Write down your full street address on the first line.
- Field 5b** Write down your City/Town, Country and/or State, and postcode on the second line.
- Field 6** DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

PART I: Taxpayer Identification Number (TIN)

Complete the relevant fields as indicated:

- Field 7a** For Individual/sole proprietors: Social Security Number (SSN). OR
- Field 7b** For Entities (i.e. business): Employer Identification Number (EIN)
Note: A valid US Tax Identification Number (TIN) will always be made up of 9 digits. A TIN should not:
 - (1) contain something other than numbers,
 - (2) contain fewer than or more than nine digits,
 - (3) consist of nine of the same number, or
 - (4) consist of nine sequential numbers (whether ascending or descending order).

If you do not have a TIN and you intend to apply for one soon, or you have already applied for a TIN, please enter 'Applied For' in either the Social Security Number or the Employer Identification Number field. You will have 60 days to provide your TIN to us.

Part II: Certification

Field 8a and 8b Please sign and date the form. If you are signing on behalf of an entity, you must ensure you are authorized to sign on behalf of the entity.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

* HSBC are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.

