

Request for Taxpayer
Identification Number and Certification

要求纳税人
识别号码及证明

Give Form to the
requester. Do not send
to the IRS.

提交表格予提请人。请勿
发送给国税局。

All responses must be written in English.

必须全部以英文填写。

Print or type See Specific Instructions on page 2.

请打字或以正楷书写 请参阅第 2 页之具体指示。

Name (as shown on your income tax return) 名称（如您的所得税报表所示）		
Business name/disregarded entity name, if different from above 商业名称/无行企业实体名称（如与上述不同）		
Check appropriate box for federal tax classification: 勾选适当的方格以作联邦税分类 <div><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 个人/独资经营业主 C 公司 S 公司 合伙企业 信托/遗产</div> <div><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)▶ 有限责任公司。请输入税务分类（C=C 公司、S=S 公司、P=合伙企业）</div> <div><input type="checkbox"/> Other (see instructions) ▶ 其他（请参阅指引）</div>	Exemptions (see instructions): _____ 豁免（请参阅指引） _____ Exempt payee code (if any) _____ 获豁免收款人代码（如有） _____ Exemption from FATCA reporting code (if any) _____ 豁免 FATCA 申报代码（如有） _____	
Address (number, street, and apt. or suite no.) 地址（号码、街道及公寓或房号）	Requester's name and address (optional) 提取人名称及地址（选填）	
City, state, and ZIP code 城市、州及邮政编号		

List account number(s) here (optional)

在此列出户口号码（非必填项）

PART I

第 I 部分

Taxpayer Identification Number (TIN)

纳税人识别号码 (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 *How to get a TIN* on page 3.

在适当的方格内输入您的纳税人识别号码。所提供的纳税人识别号码必须符合「名称」一栏所填写的名称，以免被征收预提税。就个人而言，这是您的社会保障号码 (SSN)。不过，就外籍居民、独资经营业主或无行企业实体而言，请参阅第 3 页第 I 部分的指引。就其他实体而言，这是您的雇主识别号码(EIN)。如果您并无上述号码，请参阅第 3 页的「如何取得纳税人识别号码」。

Social security number

社会保障号码

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Employer identification number

雇主识别号码

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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备注：如果户口以多于一个名称登记，请参阅第 4 页的图表指引，查阅应输入哪位人士的号码。

PART II	Certification
第 II 部分	证明

Under penalties of perjury, I certify that:

在作伪证将受惩罚的前提下，本人证明：

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

此表格上显示的号码为本人正确的纳税人识别号码（或本人正在等候获发号码），及

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

本人毋须缴纳预提税，因为：(a) 本人获豁免缴纳预提税，或 (b) 国税局并无通知本人因未有申报所有利息或股息而须缴纳预提税，或 (c) 国税局已通知本人毋须再缴纳预提税，及

3. I am a U.S. citizen or other U.S. person (defined below), and
本人为美国公民或其他美国人士（定义见下文），及

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
在此表格上输入以表明本人获豁免 FATCA 申报之 FATCA 代码（如有）正确无误。

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.

证明指示。 如果国税局已通知您现时因未有在报税表上申报所有利息或股息，而须缴纳预提税，您必须划去上述第 2 项。第 2 项不适用于房地产交易。就已付的按揭利息、收购或放弃已抵押的物业、撤销债务、对个人退休安排(IRA)的供款，以及利息或股息以外的所有款项而言，您毋须签署证明，惟您必须提供正确的纳税人识别号码。请参阅第 3 页的指引。

	Signature of U.S. person	
Sign Here 在此签署	美国人士签署	Date 日期

General Instructions

一般指引

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.

除另有说明外，所提述之条例均指国税法条例。

未来发展。 国税局已在 IRS.gov 建立专页，载列有关 W-9 表格的资讯，网址为 www.irs.gov/w9。任何影响 W-9 表格未来发展（例如表格发布后所制定的法例）的资料，都会于该网页发布。

Purpose of Form

本表格的目的

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,

须向国税局提交税务资料申报表的人士，必须取得正确的纳税人识别号码 (TIN)以申报资料，例如您的收入、以付款卡

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 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.

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:

- 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.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of

向您进行的付款及第三方网络交易、房地产交易、您支付的按揭利息、收购或放弃已抵押的物业、撤销债务或您对个人退休安排的供款。

只有美国人士（包括外籍居民）方须使用 W-9 表格，向要求您的纳税人识别号的人士（提请人）提供正确的纳税人识别号，及（如适用）：

1. 证明您提供的纳税人识别号正确无误（或您正在等候获发号码）；
2. 证明您毋须缴纳预提税；或
3. 如果您是获豁免的美国收款人，可要求豁免缴纳预提税。如适用，您亦同时证明，身为美国人士，您从任何在美国进行贸易或业务的合伙企业可获分配的收入份额，毋须缴纳外国合伙人所占实际相关收入份额之预提所得税，及
4. 证明在此表格输入以表明您获豁免 FATCA 申报之 FATCA 代码（如有）正确无误。

备注： 如果您是美国人士，而提请人给予您一张非 W-9 的表格，要求您的纳税人识别号，而该表格大致上与此 W-9 表格相似，您必须使用提请人提供的表格。

美国人士的定义。 就联邦税务而言，如果您属以下类别，即被视为美国人士：

- 身为美国公民或外籍居民的个人，
- 在美国或按照美国法律创立或组建的合伙企业、法团、公司或协会，
- 遗产（国外遗产除外），或
- 本地信托（定义见规例第 301.7701-7 条）。

合伙企业特别规则。 根据第 1446 条，在美国进行贸易或业务的合伙企业一般须就外国合伙人从此等业务获得的实际相关收入所占份额缴纳预提所得税。此外，在未有收到 W-9 表格的特定情况下，第 1446 条规定合伙企业须假定合伙人为外国人，并缴纳第 1446 条规定的预提税。因此，如果您是美国人士，且为在美国进行贸易或业务的合伙企业的合伙人，请向合伙企业提供 W-9 表格，以确定您的美国身分，避免您的合伙企业收入份额因第 1446 条的规定而被预提税款。

在以下情况下，下列人士必须向合伙企业提供 W-9 表格以确定其美国身分，避免其从在美国进行贸易或业务的合伙企业

net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of

业所获分配的净收入份额被预提税款。

- 如为无行企业实体，而所有人为美国人士：该无行企业实体的美国所有人（而非该实体本身），
- 如为具有美国授予人或其他美国所有人的授予人信托：一般为该授予人信托的美国授予人或其他美国所有人（而非该信托本身），及
- 如为美国信托（授予人信托除外）：该美国信托（授予人信托除外），而非该信托的受益人。

外国人。 如果您是外国人或选择被视为美国人士的外资银行美国分行，请勿使用 W-9 表格。请使用适当的 W-8 表格或 8233 表格（请参阅刊物 515《预提非居民外籍人士及外国实体之税款》）。

成为外籍居民的非居民外籍人士。 一般而言，只有非居民外籍人士可使用税务协定的条款，以减少或撤销特定收入类别的美国税项。不过，大部分税务协定都包含称为「保留条款」的条文。保留条款列明的例外情况，可能允许特定收入类别的税务豁免继续适用，即使收款人就税务而言已成为外籍居民。

如果您是外籍居民，且根据税务协定保留条款的例外情况，要求豁免特定收入类别的美国税项，您必须在 W-9 表格附上声明，列明以下五项：

1. 协定国。一般而言，这必须是您作为非居民外籍人士据以要求豁免税项的同一协定。
2. 指明涉及有关收入的协定条文。
3. 该条文在包含保留条款及其例外情况的税务协定中的编号（或位置）。
4. 符合豁免税项资格的收入类别及金额。
5. 支持根据协定条款豁免税项的充分事实。

例子： 美中所得税协定第 20 条容许暂居美国的中国学生所获得的奖学金豁免纳税。根据美国法律，如果一名学生于美国逗留超过五年，就税务目的而言将会成为外籍居民。然而，美中条约（于 1984 年 4 月 30 日签订）首份协定的第 2 段订明，容许中国学生即使成为美国的外籍居民，第 20 章的规定仍然适用。合资格享有此项豁免（根据首项协定的第 2 段），并根据此项豁免申请奖学金或助学金收入豁免税项的中国学生，请提交 W-9 表格。

the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions

如果您是非居民外籍人士或外国实体, 请向提情人提供适当及已填妥的 W-8 表格或 8233 表格。

什么是预提? 向您支付某些款项的人士, 在若干情况下必须从款项中预提一定比例并支付予国税局, 这称为「预提」。可能需要预提税款的款项包括利息、免税利息、股息、经纪和易货交易、租金、版税、非雇员薪金、以付款卡进行的付款及第三方网络交易, 以及渔船营运商的特定付款。房地产交易毋须缴纳预提税。

如果您向提情人提供正确的纳税人识别号并作出适当证明, 并在报税表上申报所有应税利息和股息, 您收到的款项毋须缴纳预提税。

在下列情况下, 您收到的款项将被预提税款:

1. 您未有向提情人提供纳税人识别号,
2. 您未有按规定证明您的纳税人识别号 (详情请参阅第 3 页第 II 部分的指引),
3. 国税局告知提情人您提供的纳税人识别号不正确,
4. 国税局告知您因未有在报税表上申报所有利息及股息 (仅限须申报的利息及股息), 您需要缴纳预提税, 或
5. 您未有根据上述第 4 项向提情人证明您毋须缴纳预提税 (仅限 1983 年之后开设、须申报利息及股息的户口)。

某些收款人及款项获豁免预提。详情请参阅第 3 页的「获豁免收款人」代码及独立的 W-9 表格提情人指引。

另请参阅第 1 页的「合伙企业特别规则」。

什么是 FATCA 申报? 外国账户税务合规法案 (FATCA) 要求参与的外国金融机构申报所有被界定为美国人士的美国户口持有人的资料。特定收款人获豁免 FATCA 申报。详情请参阅第 3 页的「豁免 FATCA 申报代码」及 W-9 表格的提情人指引。

for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its

更新您的资料

如果您曾向任何人士声明自己为获豁免收款人, 但您其后不再是获豁免收款人, 并预期会在未来收到此人士须申报的款项, 您必须向此人士提供已更新的资料。例如, 如您是 C 公司但选择被视为 S 公司, 或如果您不再获豁免税项, 您可能需要提供已更新的资料。此外, 如果户口的名称或纳税人识别号有所改变 (例如授予人信托的授予人逝世), 您必须提供新的 W-9 表格。

罚则

未能提供纳税人识别号。 如果您未能向提请人提供正确的纳税人识别号, 须按次缴付 50 美元罚款, 除非这是由于合理原因及并非故意忽略。

就预提税提供虚假资料的民事罚款。 如果您作出无合理根据的虚假陈述, 导致毋须缴纳预提税, 须缴付 500 美元罚款。

伪造资料的刑事处罚。 刻意伪造证明或誓词, 可能受到刑事处罚, 包括罚款及/或监禁。

不当使用纳税人识别号。 如果提请人在违反联邦法律的情况下披露或使用纳税人识别号, 可能受到民事和刑事处罚。

具体指示

名称

如果您是个人, 您一般必须输入所得税报表所示的姓名。不过, 如果您已更改姓氏 (例如结婚之后), 而未有就姓名变更通知社会保障局, 请输入您的名字、社会保障卡上所示的姓氏, 以及您的新姓氏。

如果户口为联名户口, 请列出名称, 然后圈出您在表格第 I 部分输入号码的人士或实体的名称。

独资经营业主。 输入您的姓名 (如所得税报表「姓名」一栏所示)。您可在「商业名称/无行企业实体名称」一栏输入您的商业、贸易业务的名称, 或填写「以 (商号名称) 从事商业活动」。

合伙企业、C 公司或 S 公司。 在「名称」一栏输入实体的名称, 及在「商业名称/无行企业实体名称」一栏输入任何商业、贸易业务的名称, 或填写「以 (商号名称) 从事商业活动」。

无行企业实体。 就美国联邦税务而言, 不被视为独立于其所有人的实体被视为「无行企业实体」。请参阅规例第

owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for

301.7701-2(c)(2)(iii) 条。请在「名称」一栏输入所有人的名称。在「名称」一栏输入的实体名称不得为无行企业实体。「名称」一栏的名称必须为申报收入之所得税报表上所示的名称。例如,如果外国有限责任公司就美国联邦税务而言被视为无行企业实体,并只有一位身为美国人士的所有人,则必须在「名称」一栏提供该美国所有人的姓名。如果该实体的直接所有人亦为无行企业实体,请输入就联邦税务而言不被视为无行企业实体的首名所有人。在「商业名称/无行企业实体名称」一栏输入无行企业实体的名称。如无行企业实体的所有人为外国人,则该所有人必须填写适当的 W-8 表格而非 W-9 表格。即使该名外国人拥有美国纳税人识别号,此指引仍然适用。

备注: 勾选适当的方格,指明「名称」一栏所列人士的美国联邦税务分类(个人/独资经营业主、合伙企业、C 公司、S 公司、信托/遗产)。

有限责任公司 (LLC)。如在「名称」一栏所输入的为有限责任公司,请只勾选「有限责任公司」方格,并在空位内输入美国联邦税分类的适当代码。如果您是有限责任公司,且就美国联邦税务而言被视为合伙企业,请输入代表合伙企业的「P」。如果您是已提交 8832 表格或 2553 表格的有限责任公司,以公司身分纳税,请输入代表 C 公司的「C」或代表 S 公司的「S」(视情况而定)。如果您是有限责任公司,且根据规例第 301.7701-3 条不被视为独立于其所有人的实体(就业税及工商税除外),请勿勾选有限责任公司方格,除非该有限责任公司的所有人是就美国联邦税务而言被视为上述实体的另一有限责任公司。如果该有限责任公司不被视为独立于其所有人的实体,请输入「名称」一栏所列的所有人的适当税务分类。

其他实体。在「名称」一栏输入所需美国联邦税务文件上所示的商业名称。此名称应与创立该实体的章程或其他法律文件上所示的名称一致。您可在「商业名称/无行企业实体名称」一栏输入任何商业、贸易或「商号」名称。

豁免

如果您获豁免缴纳预提税及/或 FATCA 申报,请在「豁免」方格内输入任何适用于您的代码。请参阅第 3 页的「获豁免收款人代码及豁免 FATCA 申报代码」。

获豁免收款人代码。一般而言,个人(包括独资经营业主)不会获豁免缴纳预提税。公司可获豁免缴纳若干款项的预提

certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

税，例如利息和股息。公司不会获豁免缴纳以付款卡进行的付款或第三方网络交易的预提税。

备注： 如果您获豁免预提，仍然应该填妥此表格，以免被错误征收预提税。

以下代码指明获豁免预提税的收款人身分：

1—根据第 501(a) 条获豁免税项的组织、任何个人退休安排，或第 403(b)(7) 条规定的托管户口（如户口符合第 401(f)(2) 条的规定）

2—美国或其任何机构或部门

3—州、哥伦比亚特区、美国属地或其任何政治分支或部门

4—外国政府或其任何政治分支、机构或部门

5—法团

6—须在美国、哥伦比亚特区或美国属地登记的证券或商品交易商

7—在商品期货交易委员会登记的期货佣金商

8—房地产投资信托

9—根据《1940 年投资公司法》于税务年度期间的任何时间均有登记的实体

10—银行根据第 584(a) 条营运的共同信托基金

11—金融机构

12—在投资市场担任代名人或托管人的中介人

13—根据第 664 条或第 4947 条所述获豁免税项的信托

下表显示可能获豁免预提税的款项类别，并适用于上述第 1 至 13 项所列之获豁免收款人。

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described

如款项目的为...	则豁免适用于...
利息及股息	所有获豁免收款人（第 7 项除外）
经纪交易	第 1 至 4 及 6 至 11 项的获豁免收款人以及所有 C 公司。S 公司不得输入获豁免收款人代码，因为他们只获豁免于 2012 年前获得的非备兑证券销售。
易货交易及合作社股息	第 1 至 4 项的获豁免收款人
须申报的超过 600 美元的款项及超过 5,000 美元的直接销售额 ¹	一般为第 1 至 5 项的获豁免收款人 ²
以付款卡进行的付款或第三方网络交易	第 1 至 4 项的获豁免收款人

¹ 请参阅 1099-MISC 表格「杂项收入」及其指引。

² 不过，以下向法团作出并须在 1099-MISC 表格申报的款项不获豁免预提税：医疗及保健付款、律师费、支付予律师的总费用，以及向联邦执行机构支付的服务费。

豁免 FATCA 申报代码。 以下代码显示获豁免 FATCA 申报的收款人身分。此等代码适用于为若干外国金融机构在美国以外维持的户口而提交此表格的人士。因此，如果您只为在美国持有的户口提交此表格，则可留空此栏位。如果您不确定该金融机构是否受此等规定约束，请咨询要求此表格的人士。

- A—根据第 501(a) 条获豁免税项的组织，或第 7701(a)(37) 条所定义的个人退休计划
- B—美国或其任何机构或部门
- C—州、哥伦比亚特区、美国属地或其任何政治分支或部门
- D—如规例第 1.1472-1(c)(1)(i) 条所述，股份定期在一个或

in Reg. section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at

以上具规模证券市场交易的公司,

E—规例第 1.1472-1(c)(1)(i) 条所述公司的同一延伸关联集团的成员公司

F—根据美国或任何州法律登记的证券、商品或衍生金融工具（包括名义主合约、期货、远期交易及认股权）交易商

G—房地产投资信托

H—第 851 条所定义的受规管投资公司，或根据《1940 年投资公司法》于税务年度期间的任何时间均有登记的实体

I—第 584(a) 条所定义的共同信托基金

J—第 581 条所定义的银行

K—经纪

L—根据第 664 条或第 4947(a)(1) 条所述获豁免税项的信托

M—根据第 403(b) 条计划或第 457(g) 条计划获豁免税项的信托

第 I 部分 纳税人识别号 (TIN)

在适当的方格内输入您的纳税人识别号。如果您是外籍居民，并无社会保障号码，亦不符合资格取得社会保障号码，您的国税局个人纳税人识别号 (ITIN) 即为您的纳税人识别号。请在社会保障号码方格输入您的个人纳税人识别号。如果您没有个人纳税人识别号，请参阅下文「*如何取得纳税人识别号*」。

如果您是独资经营业主并拥有雇主识别号码，可输入社会保障号码或雇主识别号码。不过，国税局建议您使用社会保障号码。

如果您是不被视为独立于其所有人的实体的单一成员有限责任公司（请参阅第 2 页的「*有限责任公司 (LLC)*」），请输入所有人的社会保障号码（如所有人有雇主识别号码，可输入雇主识别号码）。请勿输入无行企业实体的雇主识别号码。如果有限责任公司被分类为法团或合伙企业，请输入该实体的雇主识别号码。

备注： 请参阅第 4 页的图表，查看名称及纳税人识别号组合的进一步说明。

如何取得纳税人识别号。 如果您并无纳税人识别号，请立即申请。如果您要申请社会保障号码，请向本地社会保障署办事处要求 SS-5 表格「申请社会保障卡」或从 www.ssa.gov 下载此表格。您亦可致电 1-800-772-1213 获取此表格。请使用 W-7 表格「申请国税局个人纳税人识别号」申请个人纳税人识别号，或使用 SS-4 表格「申请雇主识别号码」申请雇主识别号码。您可登入国税局网站 www.irs.gov/businesses，并点击「开办企业」(Starting a Business) 下的雇主识别号码 (EIN)，在网上申请雇主识别号码。您可浏览 IRS.gov 或致电 1-800-TAX-FORM (1-800-

www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents,

829-3676), 向国税局要求 W-7 表格及 SS-4 表格。

如果您被要求填写 W-9 表格但并无纳税人识别号, 请申请纳税人识别号, 并在纳税人识别号空格内填上「已申请」, 然后在表格签署及填写日期, 并将其交给提请人。有关利息及股息付款, 以及就可立即买卖的金融工具支付的若干款项, 一般而言, 您在须缴纳预提税前会有 60 天时间取得纳税人识别号, 并提供给提请人。60 天的规定并不适用于其他类别的款项。在您向提请人提供纳税人识别号前, 您的所有有关项款均须缴纳预提税。

备注: 输入「已申请」表示您已申请纳税人识别号, 或您打算尽快申请。

注意: 所有人为外国人的美国无行企业实体必须使用适当的 W-8 表格。

第 II 部分 证明

如果要向预提代理证明您是美国人士或外籍居民, 请签署 W-9 表格。即使下文第 1、4 或 5 项另有说明, 预提代理仍可能要求您签署。

就联名户口而言, 只有纳税人识别号显示在第 I 部分的人士应 (如被要求) 签署。就无行企业实体而言, 「名称」一栏所列人士必须签署。获豁免收款人请参阅上文的「获豁免收款人代码」。

签署要求。 请按下文第 1 至 5 项所列完成证明。

1. 于 1984 年前开设的利息、股息及易货交易户口及于 1983 年被视为活跃的经纪户口。 您必须提供正确的纳税人识别号, 但不必签署证明。

2. 于 1983 年后开设的利息、股息、经纪及易货交易户口及于 1983 年被视为不活跃的经纪户口。 您必须签署证明, 否则须缴纳预提税。如果您须缴纳预提税, 且只向提请人提供正确的纳税人识别号, 您必须划去证明中的第 2 项, 然后签署表格。

3. 房地产交易。 您必须签署证明。您可划去证明中的第 2 项。

4. 其他款项。 您必须提供正确的纳税人识别号, 但不必签署证明, 除非您已获通知您先前提供的纳税人识别号不正确。「其他款项」包括提请人在贸易或业务过程中就租金、版税、货品 (货品单据除外)、医疗及保健服务 (包括对法

royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

团的付款）支付的款项；就接受服务而对非雇员支付的款项；以付款卡进行的付款或第三方网络交易；对特定渔船船员及渔夫的付款；以及支付予律师的总费用（包括对法团的付款）。

5. 您支付的按揭利息、收购或放弃已抵押的物业、撤销债务、合资格学费计划付款（根据第 529 条）、个人退休安排、Coverdell ESA、Archer MSA 或 HSA 供款或分派，以及退休金分派。 您必须提供正确的纳税人识别号，但不必签署证明。

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

向提请人提供的名称和号码

户口类别:	提供以下人士的名称和社会保障号码:
1. 个人	该个人
2. 两名或以上个人 (联名户口)	该户口的实际所有人, 或如果是共同资金, 则为户口的首名人士 ¹
3. 未成年人的托管户口 (统一未成年人受赠法)	该未成年人 ²
4. a. 通常可撤销储蓄信托 (授予人亦为受托人)	该授予人兼受托人 ¹
b. 在州法律下不属于合法或有效信托的名义信托户口	该实际所有人 ¹
5. 独资经营业主或个人所有的无行企业实体	该所有人 ³
6. 根据可选的 1099 表格「报税方法 1」报税的授予人信托 (请参阅规例第 1.671-4(b)(2)(i)(A) 条)	该授予人*
户口类别:	提供以下人士的名称和雇主识别号码:
7. 并非个人所有的无行企业实体	该所有人
8. 有效的信托、遗产或退休金信托	法定实体 ⁴
9. 法团或在 8832 表格或 2553 表格选择法团身分的有限责任公司	该法团
10. 协会、会所、宗教、慈善、教育或其他免税组织	该组织
11. 合伙企业或有多名成员的有限责任公司	该合伙企业
12. 经纪人或已登记代名人	该经纪人或代名人
13. 为接受农业计划款项而以公共实体 (如州或地方政府、学区或监狱) 名义在农业部开设的户口	该公共实体
14. 根据 1041 表格「报税方法」或可选的 1099 表格「报税方法 2」报税的授予人信托 (请参阅规例第 1.671-4(b)(2)(i)(B) 条)	该信托

14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust
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¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic

¹ 列出然后圈出您提供号码的人士之姓名。如果联名户口只有一名人士有社会保障号码，必须提供此人士的号码。

² 圈出此未成年人的姓名，并提供其社会保障号码。

³ 您必须列出您的姓名，亦可在「商业名称/无行企业实体」输入您的商业名称，或填写「以（商号名称）从事商业活动」。您可以选择使用您的社会保障号码或雇主识别号码（如有），但国税局鼓励您使用社会保障号码。

⁴ 列出然后圈出信托、遗产或退休金信托的名称。（除非户口名称并无指定法定实体，否则请勿提供遗产代理人或受托人的纳税人识别号。）另外，请参阅第 1 页的「*合伙企业特别规则*」。

***备注：**授予人亦必须向信托受托人提供 W-9 表格。

备注： 如果列出多于一个姓名，而并无圈出其中任何一个，号码会被视为属于列出的首名人士。

保护您的税务纪录，避免身分盗窃

身分盗窃指他人在未经您允许的情况下，使用您的个人资料，例如您的姓名、社会保障号码或其他身分识别资料，来进行诈骗或其他犯罪行为。身分盗窃者可能使用您的社会保障号码来获得工作，或使用您的社会保障号码来提交税务申报表，从而取得退款。

为了减低您的风险，请：

- 保护您的社会保障号码，
- 确保您的雇主保护您的社会保障号码，及
- 小心选择备税人员。

如果您的税务纪录受身分盗窃影响，并收到国税局的通知，请即联络国税局通知或信件上列印的人士和电话。

如果您的税务纪录未受身分盗窃影响，但您因为钱包遗失或被盗、可疑的信用卡活动或信贷报告，而觉得有身分盗窃的风险，请联络国税局身分盗窃热线 1-800-908-4490，或提交 14039 表格。

如欲查询更多资料，请参阅刊物 4535「防止身分盗窃和受害者支援」。

经济利益受损、遭遇系统问题或正为未能循正常途径解决的

harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

税务问题寻求协助的身分盗窃受害者, 可能符合资格获得纳税人维权服务处 (TAS) 的协助。您可致电 TAS 的免费案件受理电话 1-877-777-4778 或 TTY/TDD 1-800-829-4059 联络该处。

提防可疑的电子邮件或网络钓鱼骗局。 网络钓鱼是指建立和使用电子邮件和网站来仿冒合法商业电子邮件和网站。最常见的手法是发送电子邮件给使用者, 冒认声誉良好的合法企业, 企图诱骗使用者提供个人资料, 然后利用这些资料来进行身分盗窃。

国税局不会透过电子邮件主动与纳税人联络。此外, 国税局亦不会透过电子邮件要求纳税人提供详细的个人资料, 例如 PIN 号码、密码或其他用于查阅信用卡、银行或其他金融户口的机密资料。

如果您收到声称来自国税局的未经请求电子邮件, 请转发至 phishing@irs.gov。您亦可致电 1-800-366-4484, 向财政部税务管理监察长报告滥用国税局名称、标志或其他财产的行为。您可以转发可疑的电子邮件到美国联邦贸易委员会: spam@uce.gov, 或透过 www.ftc.gov/idtheft 或 1-877-IDTHEFT (1-877-438-4338) 联络他们。

请浏览 IRS.gov, 进一步了解身分盗窃及减低风险的方法。

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally

私隐法告示

《国税法》第 6109 条规定, 您必须提供正确的纳税人识别号码予须向国税局提交资料申报表的人士 (包括联邦机构), 以申报向您支付的利息、股息或其他特定收入; 您支付的按揭利息; 收购或放弃已抵押的物业、撤销债务或您对个人退休安排、Archer MSA 或 HSA 的供款。收取此表格的人士使用表格上的资料向国税局提交资料申报表, 申报上述资料。此资料的通常用途包括将其提供予司法部进行民事及刑事诉讼, 以及提供予市、州、哥伦比亚特区, 以及美国联邦及属地, 以供执行其法律。此等资料亦可能根据协定披露予其他国家、联邦及州机构, 以执行民事及刑事法律, 或披露予联邦执法机关及情报机构, 以打击恐怖活动。不论您是否被要求提交税务申报表, 均必须提供纳税人识别号码。根据第 3406 条, 对于未有向付款人提供纳税人识别号码的收款人, 付款人一般必须按一定百分比从向其支付的应税利息、股息及其他特定款项中预提税款。如果提供虚假或欺诈性资料, 可能受到惩处。

(本文件之中文译本仅供参考, 中英文本之内容如有歧异, 概以英文本为准。)

withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.