

W-9 表格

(於 2013 年 8 月修訂)
美國財政部國家稅務局

**Request for Taxpayer
Identification Number and Certification**

要求納稅人
識別號碼及證明

All responses must be written in English.

必須全部以英文填寫。

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

提交表格予索取人。請勿
發送給國稅局。

Print or type See Specific Instructions on page 2.

請打字或以正楷書寫 請參閱第 2 頁之具體指示。

Name (as shown on your income tax return)

名稱 (如您的所得稅報表所示)

Business name/disregarded entity name, if different from above

商業名稱/無行企業實體名稱 (如與上述不同)

Check appropriate box for federal tax classification:

勾選適當的方格以作聯邦稅分類

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

個人/獨資經營業主

C 公司

S 公司

合夥企業

信託/遺產

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____

有限責任公司。請輸入稅務分類 (C=C 公司、S=S 公司、P=合夥企業)

☐ Other (see instructions) ▶ _____

其他 (請參閱指引)

Exemptions (see
instructions): _____

豁免 (請參閱指引) _____

Exempt payee code (if
any) _____

獲豁免收款人代碼 (如
有) _____

Exemption from FATCA
reporting code (if any) _____

豁免 FATCA 申報代碼
(如有) _____

Address (number, street, and apt. or suite no.)

地址 (號碼、街道及公寓或房號)

Requester's name and address (optional)

索取人名稱及地址 (選填)

City, state, and ZIP code

城市、州及郵政編號

List account number(s) here (optional)

在此列出戶口號碼（選填）

PART I

第 I 部分

Taxpayer Identification Number (TIN)

納稅人識別號碼 (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.

在適當的方格內輸入您的納稅人識別號碼。所提供的納稅人識別號碼必須符合「名稱」一欄所填寫的名稱，以免被徵收預扣稅。就個人而言，這是您的社會保障號碼 (SSN)。不過，就外籍居民、獨資經營業主或無行企業實體而言，請參閱第 3 頁第 I 部分的指引。就其他實體而言，這是您的僱主識別號碼(EIN)。如果您並無上述號碼，請參閱第 3 頁的「如何取得納稅人識別號碼」。

Social security number

社會保障號碼

 - -

Employer identification number

僱主識別號碼

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

 -

備註：如果戶口以多於一個名稱登記，請參閱第 4 頁的圖表指引，查閱應輸入哪位人士的號碼。

PART II	Certification
第 II 部分	證明

Under penalties of perjury, I certify that:

在作偽證將受懲罰的前提下，本人證明：

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

此表格上顯示的號碼為本人正確的納稅人識別號碼（或本人正在等候獲發號碼），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

本人毋須繳納預扣稅，因為：(a) 本人獲豁免繳納預扣稅，或 (b) 國稅局並無通知本人因未有申報所有利息或股息而須繳納預扣稅，或 (c) 國稅局已通知本人毋須再繳納預扣稅，及

3. I am a U.S. citizen or other U.S. person (defined below), and

本人為美國公民或其他美國人士（定義見下文），及

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

在此表格上輸入以表明本人獲豁免 FATCA 申報之 FATCA 代碼（如有）正確無誤。

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.

證明指示。如果國稅局已通知您現時因未有在報稅表上申報所有利息或股息，而須繳納預扣稅，您必須劃去上述第 2 項。第 2 項不適用於房地產交易。就已付的按揭利息、收購或放棄已抵押的物業、撤銷債務、對個人退休安排(IRA)的供款，以及利息或股息以外的所有款項而言，您毋須簽署證明，惟您必須提供正確的納稅人識別號碼。請參閱第 3 頁的指引。

Sign Here 在此簽署	Signature of U.S. person 美國人士簽署	Date 日期
--------------------------	---	-------------------

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,

一般指引

除另有說明外，所提述之條例均指國稅法條例。

未來發展。國稅局已在 IRS.gov 建立專頁，載列有關 W-9 表格的資訊，網址為 www.irs.gov/w9。任何影響 W-9 表格未來發展（例如表格發布後所制定的法例）的資料，都會於該網頁發布。

本表格的目的

須向國稅局提交稅務資料申報表的人士，必須取得正確的納稅人識別號碼 (TIN) 以申報資料，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

向您進行的付款及第三方網絡交易、房地產交易、您支付的按揭利息、收購或放棄已抵押的物業、撤銷債務或您對個人退休安排的供款。

只有美國人士（包括外籍居民）方須使用 W-9 表格，向索取您的納稅人識別號碼的人士（索取人）提供正確的納稅人識別號碼，及（如適用）：

1. 證明您提供的納稅人識別號碼正確無誤（或您正在等候獲發號碼）；
2. 證明您毋須繳納預扣稅；或
3. 如果您是獲豁免的美國收款人，可要求豁免繳納預扣稅。如適用，您亦同時證明，身為美國人士，您從任何在美國進行貿易或業務的合夥企業可獲分配的收入份額，毋須繳納外國合夥人所佔實際相關收入份額之預扣所得稅，及
4. 證明在此表格輸入以表明您獲豁免 FATCA 申報之 FATCA 代碼（如有）正確無誤。

備註： 如果您是美國人士，而索取人給予您一張非 W-9 的表格，索取您的納稅人識別號碼，而該表格大致上與此 W-9 表格相似，您必須使用索取人提供的表格。

美國人士的定義。 就聯邦稅務而言，如果您屬以下類別，即被視為美國人士：

- 身為美國公民或外籍居民的個人，
- 在美國或按照美國法律創立或組建的合夥企業、法團、公司或協會，
- 遺產（國外遺產除外），或
- 本地信託（定義見規例第 301.7701-7 條）。

合夥企業特別規則。 根據第 1446 條，在美國進行貿易或業務的合夥企業一般須就外國合夥人從此等業務獲得的實際相關收入所佔份額繳納預扣所得稅。此外，在未有收到 W-9 表格的特定情況下，第 1446 條規定合夥企業須假定合夥人為外國人，並繳納第 1446 條規定的預扣稅。因此，如果您是美國人士，且為在美國進行貿易或業務的合夥企業的合夥人，請向合夥企業提供 W-9 表格，以確定您的美國身分，避免您的合夥企業收入份額因第 1446 條的規定而被預扣稅款。

在以下情況下，下列人士必須向合夥企業提供 W-9 表格以確定其美國身分，避免其從在美國進行貿易或業務的合夥企

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

業所獲分配的淨收入份額被預扣稅款。

- 如為無行企業實體，而所有人為美國人士：該無行企業實體的美國所有人（而非該實體本身），
- 如為具有美國授予人或其他美國所有人的授予人信託：一般為該授予人信託的美國授予人或其他美國所有人（而非該信託本身），及
- 如為美國信託（授予人信託除外）：該美國信託（授予人信託除外），而非該信託的受益人。

外國人。 如果您是外國人或選擇被視為美國人士的外資銀行美國分行，請勿使用 W-9 表格。請使用適當的 W-8 表格或 8233 表格（請參閱刊物 515《預扣非居民外籍人士及外國實體之稅款》）。

成為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稅務協定的條款，以減少或撤銷特定收入類別的美國稅項。不過，大部分稅務協定都包含稱為「保留條款」的條文。保留條款列明的例外情況，可能允許特定收入類別的稅務豁免繼續適用，即使收款人就稅務而言已成為外籍居民。

如果您是外籍居民，且根據稅務協定保留條款的例外情況，要求豁免特定收入類別的美國稅項，您必須在 W-9 表格附上聲明，列明以下五項：

1. 協定國。一般而言，這必須是您作為非居民外籍人士據以要求豁免稅項的同一協定。
2. 指明涉及有關收入的協定條文。
3. 該條文在包含保留條款及其例外情況的稅務協定中的編號（或位置）。
4. 符合豁免稅項資格的收入類別及金額。
5. 支持根據協定條款豁免稅項的充分事實。

例子：美中所得稅協定第 20 條容許暫居美國的中國學生所獲得的獎學金豁免納稅。根據美國法律，如果一名學生於美國逗留超過五年，就稅務目的而言將會成為外籍居民。然而，美中條約（於 1984 年 4 月 30 日簽訂）首份協定的第 2 段訂明，容許暫居美國的中國學生即使成為美國的外籍居民，第 20 章的規定仍然適用。合資格享有此項豁免（根據首項協定的第 2 段），並根據此項豁免申請獎學金或助學金收入豁免稅項的中國學生，請提交 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國實體，請向索取人提供適當及已填妥的 W-8 表格或 8233 表格。

甚麼是預扣？ 向您支付某些款項的人士，在若干情況下必須從款項中預扣一定比例並支付予國稅局，這稱為「預扣」。可能需要預扣稅款的款項包括利息、免稅利息、股息、經紀和易貨交易、租金、版稅、非僱員薪金、以付款卡進行的付款及第三方網絡交易，以及漁船營運商的特定付款。房地產交易毋須繳納預扣稅。

如果您向索取人提供正確的納稅人識別號碼並作出適當證明，並在報稅表上申報所有應稅利息和股息，您收到的款項毋須繳納預扣稅。

在下列情況下，您收到的款項將被預扣稅款：

1. 您未有向索取人提供納稅人識別號碼，
2. 您未有按規定證明您的納稅人識別號碼（詳情請參閱第 3 頁第 II 部分的指引），
3. 國稅局告知索取人您提供的納稅人識別號碼不正確，
4. 國稅局告知您因未有在報稅表上申報所有利息及股息（僅限須申報的利息及股息），您需要繳納預扣稅，或
5. 您未有根據上述第 4 項向索取人證明您毋須繳納預扣稅（僅限 1983 年之後開設、須申報利息及股息的戶口）。

某些收款人及款項獲豁免預扣。詳情請參閱第 3 頁的「獲豁免收款人」代碼及獨立的 W-9 表格索取人指引。

另請參閱第 1 頁的「合夥企業特別規則」。

甚麼是 FATCA 申報？ 外國賬戶稅務合規法案 (FATCA) 要求參與的外國金融機構申報所有被界定為美國人士的美國戶口持有人的資料。特定收款人獲豁免 FATCA 申報。詳情請參閱第 3 頁的「豁免 FATCA 申報代碼」及 W-9 表格的索取人指引。

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

更新您的資料

如果您曾向任何人士聲明自己為獲豁免收款人，但您其後不再是獲豁免收款人，並預期會在未來收到此人士須申報的款項，您必須向此人士提供已更新的資料。例如，如您是 C 公司但選擇被視為 S 公司，或如果您不再獲豁免稅項，您可能需要提供已更新的資料。此外，如果戶口的名稱或納稅人識別號碼有所改變（例如授予人信託的授予人逝世），您必須提供新的 W-9 表格。

罰則

未能提供納稅人識別號碼。 如果您未能向索取人提供正確的納稅人識別號碼，須按次繳付 50 美元罰款，除非這是由於合理原因及並非故意忽略。

就預扣稅提供虛假資料的民事罰款。 如果您作出無合理根據的虛假陳述，導致毋須繳納預扣稅，須繳付 500 美元罰款。

偽造資料的刑事處罰。 刻意偽造證明或誓詞，可能受到刑事處罰，包括罰款及/或監禁。

不當使用納稅人識別號碼。 如果索取人在違反聯邦法律的情況下披露或使用納稅人識別號碼，可能受到民事和刑事處罰。

具體指示

名稱

如果您是個人，您一般必須輸入所得稅報表所示的姓名。不過，如果您已更改姓氏（例如結婚之後），而未有就姓名變更通知社會保障局，請輸入您的名字、社會保障卡上所示的姓氏，以及您的新姓氏。

如果戶口為聯名戶口，請列出名稱，然後圈出您在表格第 I 部分輸入號碼的人士或實體的名稱。

獨資經營業主。 輸入您的姓名（如所得稅報表「姓名」一欄所示）。您可在「商業名稱/無行企業實體名稱」一欄輸入您的商業、貿易業務的名稱，或填寫「以（商號名稱）從事商業活動」。

合夥企業、C 公司或 S 公司。 在「名稱」一欄輸入實體的名稱，及在「商業名稱/無行企業實體名稱」一欄輸入任何商業、貿易業務的名稱，或填寫「以（商號名稱）從事商業活動」。

無行企業實體。 就美國聯邦稅務而言，不被視為獨立於其所有人的實體被視為「無行企業實體」。請參閱規例第

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) 條。請在「名稱」一欄輸入所有人的名稱。在「名稱」一欄輸入的實體名稱不得為無行企業實體。「名稱」一欄的名稱必須為申報收入之所得稅報表上所示的名稱。例如，如果外國有限責任公司就美國聯邦稅務而言被視為無行企業實體，並只有一位身為美國人士的所有人，則必須在「名稱」一欄提供該美國所有人的姓名。如果該實體的直接所有人亦為無行企業實體，請輸入就聯邦稅務而言不被視為無行企業實體的首名所有人。在「商業名稱/無行企業實體名稱」一欄輸入無行企業實體的名稱。如無行企業實體的所有人為外國人，則該所有人必須填妥適當的 W-8 表格而非 W-9 表格。即使該名外國人擁有美國納稅人識別號碼，此指引仍然適用。

備註：勾選適當的方格，指明「名稱」一欄所列人士的美國聯邦稅務分類（個人/獨資經營業主、合夥企業、C 公司、S 公司、信託/遺產）。

有限責任公司 (LLC)。如在「名稱」一欄所輸入的為有限責任公司，請只勾選「有限責任公司」方格，並在空位內輸入美國聯邦稅分類的適當代碼。如果您是有限責任公司，且就美國聯邦稅務而言被視為合夥企業，請輸入代表合夥企業的「P」。如果您是已提交 8832 表格或 2553 表格的有限責任公司，以公司身分納稅，請輸入代表 C 公司的「C」或代表 S 公司的「S」（視情況而定）。如果您是有限責任公司，且根據規例第 301.7701-3 條不被視為獨立於其所有人的實體（就業稅及工商稅除外），請勿勾選有限責任公司方格，除非該有限責任公司的所有人是就美國聯邦稅務而言被視為上述實體的另一有限責任公司。如果該有限責任公司不被視為獨立於其所有人的實體，請輸入「名稱」一欄所列的所有人的適當稅務分類。

其他實體。在「名稱」一欄輸入所需美國聯邦稅務文件上所示的商業名稱。此名稱應與創立該實體的章程或其他法律文件上所示的名稱一致。您可在「商業名稱/無行企業實體名稱」一欄輸入任何商業、貿易或「商號」名稱。

豁免

如果您獲豁免繳納預扣稅及/或 FATCA 申報，請在「豁免」方格內輸入任何適用於您的代碼。請參閱第 3 頁的「獲豁免收款人代碼及豁免 FATCA 申報代碼」。

獲豁免收款人代碼。一般而言，個人（包括獨資經營業主）不會獲豁免繳納預扣稅。公司可獲豁免繳納若干款項的預扣

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.

稅，例如利息和股息。公司不會獲豁免繳納以付款卡進行的付款或第三方網絡交易的預扣稅。

備註： 如果您獲豁免預扣，仍然應該填妥此表格，以免被錯誤徵收預扣稅。

以下代碼指明獲豁免預扣稅的收款人身分：

1—根據第 501(a) 條獲豁免稅項的組織、任何個人退休安排，或第 403(b)(7) 條規定的託管戶口（如戶口符合第 401(f)(2) 條的規定）

2—美國或其任何機構或部門

3—州、哥倫比亞特區、美國屬地或其任何政治分支或部門

4—外國政府或其任何政治分支、機構或部門

5—法團

6—須在美國、哥倫比亞特區或美國屬地登記的證券或商品交易商

7—在商品期貨交易委員會登記的期貨佣金商

8—房地產投資信託

9—根據《1940 年投資公司法》於稅務年度期間的任何時間均有登記的實體

10—銀行根據第 584(a) 條營運的共同信託基金

11—金融機構

12—在投資市場擔任代名人或託管人的中介人

13—根據第 664 條或第 4947 條所述獲豁免稅項的信託

下表顯示可能獲豁免預扣稅的款項類別，並適用於上述第 1 至 13 項所列之獲豁免收款人。

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

如款項目的為...	則豁免適用於...
利息及股息	所有獲豁免收款人（第 7 項除外）
經紀交易	第 1 至 4 及 6 至 11 項的獲豁免收款人以及所有 C 公司。S 公司不得輸入獲豁免收款人代碼，因為他們只獲豁免於 2012 年前獲得的非備兌證券銷售。
易貨交易及合作社股息	第 1 至 4 項的獲豁免收款人
須申報的超過 600 美元的款項及超過 5,000 美元的直接銷售額 ¹	一般為第 1 至 5 項的獲豁免收款人 ²
以付款卡進行的付款或第三方網絡交易	第 1 至 4 項的獲豁免收款人

¹ 請參閱 1099-MISC 表格「雜項收入」及其指引。

² 不過，以下向法團作出並須在 1099-MISC 表格申報的款項不獲豁免預扣稅：醫療及保健付款、律師費、支付予律師的總費用，以及向聯邦執行機構支付的服務費。

豁免 FATCA 申報代碼。 以下代碼顯示獲豁免 FATCA 申報的收款人身分。此等代碼適用於為若干外國金融機構在美國以外維持的戶口而提交此表格的人士。因此，如果您只為在美國持有的戶口提交此表格，則可留空此欄位。如果您不確定該金融機構是否受此等規定約束，請諮詢索取此表格的人士。

A—根據第 501(a) 條獲豁免稅項的組織，或第 7701(a)(37) 條所定義的個人退休計劃

B—美國或其任何機構或部門

C—州、哥倫比亞特區、美國屬地或其任何政治分支或部門

D—如規例第 1.1472-1(c)(1)(i) 條所述，股份定期在一個或

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

以上具規模證券市場交易的公司，

E—規例第 1.1472-1(c)(1)(i) 條所述公司的同一延伸關聯集團的成員公司

F—根據美國或任何州法律登記的證券、商品或衍生金融工具（包括名義主合約、期貨、遠期交易及認股權）交易商

G—房地產投資信託

H—第 851 條所定義的受規管投資公司，或根據《1940 年投資公司法》於稅務年度期間的任何時間均有登記的實體

I—第 584(a) 條所定義的共同信託基金

J—第 581 條所定義的銀行

K—經紀

L—根據第 664 條或第 4947(a)(1) 條所述獲豁免稅項的信託

M—根據第 403(b) 條計劃或第 457(g) 條計劃獲豁免稅項的信託

第 I 部分 納稅人識別號碼 (TIN)

在適當的方格內輸入您的納稅人識別號碼。如果您是外籍居民，並無社會保障號碼，亦不符合資格取得社會保障號碼，您的國稅局個人納稅人識別號碼 (ITIN) 即為您的納稅人識別號碼。請在社會保障號碼方格輸入您的個人納稅人識別號碼。如果您沒有個人納稅人識別號碼，請參閱下文「*如何取得納稅人識別號碼*」。

如果您是獨資經營業主並擁有僱主識別號碼，可輸入社會保障號碼或僱主識別號碼。不過，國稅局建議您使用社會保障號碼。

如果您是不被視為獨立於其所有者的實體的單一成員有限責任公司（請參閱第 2 頁的「*有限責任公司 (LLC)*」），請輸入所有者的社會保障號碼（如所有者有僱主識別號碼，可輸入僱主識別號碼）。請勿輸入無行企業實體的僱主識別號碼。如果有限責任公司被分類為法團或合夥企業，請輸入該實體的僱主識別號碼。

備註：請參閱第 4 頁的圖表，查看名稱及納稅人識別號碼組合的進一步說明。

如何取得納稅人識別號碼。 如果您並無納稅人識別號碼，請立即申請。如果您要申請社會保障號碼，請向您當地社會保障署辦事處索取 SS-5 表格「申請社會保障卡」或從 www.ssa.gov 下載此表格。您亦可致電 1-800-772-1213 獲取此表格。請使用 W-7 表格「申請國稅局個人納稅人識別號碼」申請個人納稅人識別號碼，或使用 SS-4 表格「申請僱主識別號碼」申請僱主識別號碼。您可登入國稅局網站 www.irs.gov/businesses，並點擊「開辦企業」(Starting a Business) 下的僱主識別號碼 (EIN)，在網上申請僱主識別號碼。您可瀏覽 IRS.gov 或致電 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), 向國稅局索取 W-7 表格及 SS-4 表格。

如果您被要求填寫 W-9 表格但並無納稅人識別號碼，請申請納稅人識別號碼，並在納稅人識別號碼空格內填上「已申請」，然後在表格簽署及填寫日期，並將其交給索取人。有關利息及股息付款，以及就可立即買賣的金融工具支付的若干款項，一般而言，您在須繳納預扣稅前會有 60 天時間取得納稅人識別號碼，並提供給索取人。60 天的規定並不適用於其他類別的款項。在您向索取人提供納稅人識別號碼前，您的所有有關項款均須繳納預扣稅。

備註：輸入「已申請」表示您已申請納稅人識別號碼，或您打算盡快申請。

注意：所有人為外國人的美國無行企業實體必須使用適當的 W-8 表格。

第 II 部分 證明

如果要向預扣代理證明您是美國人士或外籍居民，請簽署 W-9 表格。即使下文第 1、4 或 5 項另有說明，預扣代理仍可能要求您簽署。

就聯名戶口而言，只有納稅人識別號碼顯示在第 I 部分的人士應（如被要求）簽署。就無行企業實體而言，「名稱」一欄所列人士必須簽署。獲豁免收款人請參閱上文的「獲豁免收款人代碼」。

簽署要求。請按下文第 1 至 5 項所列完成證明。

1. 於 1984 年前開設的利息、股息及易貨交易戶口及於 1983 年被視為活躍的經紀戶口。您必須提供正確的納稅人識別號碼，但不必簽署證明。

2. 於 1983 年後開設的利息、股息、經紀及易貨交易戶口及於 1983 年被視為不活躍的經紀戶口。您必須簽署證明，否則須繳納預扣稅。如果您須繳納預扣稅，且只向索取人提供正確的納稅人識別號碼，您必須劃去證明中的第 2 項，然後簽署表格。

3. 房地產交易。您必須簽署證明。您可劃去證明中的第 2 項。

4. 其他款項。您必須提供正確的納稅人識別號碼，但不必簽署證明，除非您已獲通知您先前提供的納稅人識別號碼不正確。「其他款項」包括索取人在貿易或業務過程中就租金、版稅、貨品（貨品單據除外）、醫療及保健服務（包括對法

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.

團的付款）支付的款項；就接受服務而對非僱員支付的款項；以付款卡進行的付款或第三方網絡交易；對特定漁船船員及漁夫的付款；以及支付予律師的總費用（包括對法團的付款）。

5. 您支付的按揭利息、收購或放棄已抵押的物業、撤銷債務、合資格學費計劃付款（根據第 529 條）、個人退休安排、Coverdell ESA、Archer MSA 或 HSA 供款或分派，以及退休金分派。 您必須提供正確的納稅人識別號碼，但不必簽署證明。

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

向索取人提供的名稱和號碼

戶口類別：	提供以下人士的名稱和社會保障號碼：
1. 個人	該個人
2. 兩名或以上個人（聯名戶口）	該戶口的實際所有人，或如果是共同資金，則為戶口的首名人士 ¹
3. 未成年人的託管戶口（統一未成年人受贈法）	該未成年人 ²
4. a. 通常可撤銷儲蓄信託（授予人亦為受託人）	該授予人兼受託人 ¹
b. 在州法律下不屬於合法或有效信託的名義信託戶口	該實際所有人 ¹
5. 獨資經營業主或個人所有的無行企業實體	該所有人 ³
6. 根據可選的 1099 表格「報稅方法 1」報稅的授予人信託（請參閱規例第 1.671-4(b)(2)(i)(A) 條）	該授予人*
戶口類別：	提供以下人士的名稱和僱主識別號碼：
7. 並非個人所有的無行企業實體	該所有人
8. 有效的信託、遺產或退休金信託	法定實體 ⁴
9. 法團或在 8832 表格或 2553 表格選擇法團身分的有限責任公司	該法團
10. 協會、會所、宗教、慈善、教育或其他免稅組織	該組織
11. 合夥企業或有多名成員的有限責任公司	該合夥企業
12. 經紀人或已登記代名人	該經紀人或代名人
13. 為接受農業計劃款項而以公共實體（如州或地方政府、學區或監獄）名義在農業部開設的戶口	該公共實體
14. 根據 1041 表格「報稅方法」或可選的 1099 表格「報稅方法 2」報稅的授予人信託（請參閱規例第 1.671-4(b)(2)(i)(B) 條）	該信託

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
---	-----------

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 列出然後圈出您提供號碼的人士之姓名。如果聯名戶口只有一名人士有社會保障號碼，必須提供此人士的號碼。

² 圈出此未成年人的姓名，並提供其社會保障號碼。

³ 您必須列出您的姓名，亦可在「商業名稱/無行企業實體」輸入您的商業名稱，或填寫「以（商號名稱）從事商業活動」。您可以選擇使用您的社會保障號碼或僱主識別號碼（如有），但國稅局鼓勵您使用社會保障號碼。

⁴ 列出然後圈出信託、遺產或退休金信託的名稱。（除非戶口名稱並無指定法定實體，否則請勿提供遺產代理人或受託人的納稅人識別號碼。）另外，請參閱第 1 頁的「合夥企業特別規則」。

***備註：** 授予人亦必須向信託受託人提供 W-9 表格。

備註： 如果列出多於一個姓名，而並無圈出其中任何一個，號碼會被視為屬於列出的首名人士。

保護您的稅務紀錄，避免身分盜竊

身分盜竊指他人在未經您允許的情況下，使用您的個人資料，例如您的姓名、社會保障號碼或其他身分識別資料，來進行詐騙或其他犯罪行為。身分盜竊者可能使用您的社會保障號碼來獲得工作，或使用您的社會保障號碼來提交稅務申報表，從而取得退款。

為了減低您的風險，請：

- 保護您的社會保障號碼，
- 確保您的僱主保護您的社會保障號碼，及
- 小心選擇備稅人員。

如果您的稅務紀錄受身分盜竊影響，並收到國稅局的通知，請即聯絡國稅局通知或信件上列印的人士和電話。

如果您的稅務紀錄未受身分盜竊影響，但您因為錢包遺失或被盜、可疑的信用卡活動或信貸報告，而覺得有身分盜竊的風險，請聯絡國稅局身分盜竊熱線 1-800-908-4490，或提交 14039 表格。

如欲查詢更多資料，請參閱刊物 4535「防止身分盜竊和受害者支援」。

經濟利益受損、遭遇系統問題或正為未能循正常途徑解決的

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.

稅務問題尋求協助的身分盜竊受害者，可能符合資格獲得納稅人維權服務處 (TAS) 的協助。您可致電 TAS 的免費案件受理電話 1-877-777-4778 或 TTY/TDD 1-800-829-4059 聯絡該處。

提防可疑的電子郵件或網絡釣魚騙局。 網絡釣魚是指建立和使用電子郵件和網站來仿冒合法商業電子郵件和網站。最常見的手法是發送電子郵件給使用者，冒認聲譽良好的合法企業，企圖誘騙使用者提供個人資料，然後利用這些資料來進行身分盜竊。

國稅局不會透過電子郵件主動與納稅人聯絡。此外，國稅局亦不會透過電子郵件要求納稅人提供詳細的個人資料，例如 PIN 號碼、密碼或其他用於查閱信用卡、銀行或其他金融戶口的機密資料。

如果您收到聲稱來自國稅局的未經請求電子郵件，請轉發至 phishing@irs.gov。您亦可致電 1-800-366-4484，向財政部稅務管理監察長報告濫用國稅局名稱、標誌或其他財產的行為。您可以轉發可疑的電子郵件到美國聯邦貿易委員會：spam@uce.gov，或透過 www.ftc.gov/idtheft 或 1-877-IDTHEFT (1-877-438-4338) 聯絡他們。

請瀏覽 IRS.gov，進一步了解身分盜竊及減低風險的方法。

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

私隱法告示

《國稅法》第 6109 條規定，您必須提供正確的納稅人識別號碼予須向國稅局提交資料申報表的人士（包括聯邦機構），以申報向您支付的利息、股息或其他特定收入；您支付的按揭利息；收購或放棄已抵押的物業、撤銷債務或您對個人退休安排、Archer MSA 或 HSA 的供款。收取此表格的人士使用表格上的資料向國稅局提交資料申報表，申報上述資料。此資料的通常用途包括將其提供予司法部進行民事及刑事訴訟，以及提供予市、州、哥倫比亞特區，以及美國聯邦及屬地，以供執行其法律。此等資料亦可能根據協定披露予其他國家、聯邦及州機構，以執行民事及刑事法律，或披露予聯邦執法機關及情報機構，以打擊恐怖活動。不論您是否被要求提交稅務申報表，均必須提供納稅人識別號碼。根據第 3406 條，對於未有向付款人提供納稅人識別號碼的收款人，付款人一般必須按一定百分比從向其支付的應稅利息、股息及其他特定款項中預扣稅款。如果提供虛假或欺詐性資料，可能受到懲處。

(本文件之中文譯本僅供參考，中英文本之內容如有歧異，概以英文本為準。)

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.