W-9 form; 要求納稅人識別號碼及證明

所有W表格均必須**英文**填寫。

Form **W-9** (Rev. March 2024) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

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

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

A **Social security number** ___ - __ - ____

or

B **Employer identification number** __ - _______

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 for Part II, later.

Sign Here **Signature of U.S. person** C **Date** D

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X Form **W-9** (Rev. 3-2024)

由香港上海滙豐銀行有限公司翻譯 Translated by The Hongkong and Shanghai Banking Corporation Limited

如為聯名戶口，每位戶口持有人必須分別填寫一份表格。
W-9表格必須準確填寫，不得塗改。
如果填寫有誤，請用新表格重新填寫。
請勿使用塗改液或其他塗改工具。

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3a欄　只選擇**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（C corporation）、S（S corporation）或 P（Partnership）。如果您是屬於無行企業實體的有限責任公司，請勾選您所有者的稅務分類的對應方格。

第3b欄　只有當您是流通實體**並**在第3a欄選中「合夥企業」或「信託/遺產」或「歸類為合夥企業的有限責任公司」時，第3b欄才適用。 如您有外國(非美國人士）合夥人，持有人或受益人持有合夥企業、信託或遺產的權益，第3B欄必須填寫。

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5欄　在第一行請填寫完整的街道地址。

第6欄　在第二行填寫城市／城鎮、國家及／或州，以及郵政編碼。

第7欄　請勿填寫戶口號碼，否則表格將僅限於所列戶口使用，您可能須為您的其他戶口另外填寫表格。

第一部分：納稅人識別號碼（TIN） 請按照指示填寫相關欄位:

A　個人／獨資經營業主：社會保障號碼（SSN）。
或

B　實體（即商業機構）：僱主身分識別號碼(EIN)。

注意：有效的美國納稅人識別號碼應由9個數字組成。 納稅人識別號碼通常都會：

- **包含數字（不含字母或其他字符)**
- **由9個數字組成**

而不會

- **含有9個相同的數字**
- **或 含有9個順序排列的數字（無論升序還是降序）**。

如果您正在申請納稅人識別號碼，請在社會保障號碼或僱主身分識別號碼一欄填寫**"Applied"**（已申請）。您必須在60天內向我們提供您的納稅人識別號碼。

第二部分：證明

C和D　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。

HSBC

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