

S3 - Explanation of a U.S. Address and/or U.S. Phone Number

S3- 美國地址/電話號碼書面說明

Account Name 受益人姓名 _____

Identity Number 身份證字號 _____

By completing your IRS Form W-8 you are affirming that you are not a citizen or resident of the United States or other U.S. person for the purposes of U.S. tax law. Your account records, however, indicate that you have a mailing address/permanent residence address in the U.S. and / or a U.S. phone number. Because a U.S. address / Phone Number is an indication that you may be a U.S. resident for U.S. tax law purposes, we would be grateful if you would please:

根據您所提供的美國國稅局 W8 表格，您已確認聲明您非美國公民、居民或其他美國稅收目的定義之“美國人士”。然而，您於本公司的帳戶資料顯示您有美國的通訊地址、居留地址及/或美國的電話號碼。由於美國地址、或美國電話被視為一判斷您可能為美國稅務居民的指標，因此請您協助完成下列說明：

1. Provide an explanation for the address and / or phone number in **Part A** below; and
解釋以下**項目 A**的地址或電話 及
2. Complete the substantial presence test table in **Part B** below (if applicable); and
完成以下**項目 B**的實質居留測試 (如適用) 及
3. As appropriate, complete the declaration in **Part C OR Part D** below.
請完成以下**項目 C 或項目 D**的聲明
4. Mail the completed declaration or other required documents to the address below:
[24F, No. 99, Sec. 2, Dunhua S. Rd., Taipei 106, Taiwan, HSBC Global Asset Management - OPT]
請將完成的聲明書及其他相關文件郵寄至以下地址：
[106 台北市大安區敦化南路二段 99 號 24 樓 滙豐中華證券投資信託股份有限公司 基金事務部收]

PART A – U.S. ADDRESS / U.S. PHONE NUMBER EXPLANATION (Select one)

項目 A- 美國地址/電話號碼說明 (請勾選其一)

1. I only have a U.S. Phone Number and do not have any U.S. addresses.
我只有美國電話號碼且沒有任何美國地址。
2. The US address is a secondary residence address (e.g. a vacation home)
我在美國擁有一處住所 (如:度假屋)
3. The US address is that of my/our financial or legal advisor
該美國地址為我/我們財務或是法務顧問的地址。
4. Other (please explain): 其他(請說明)_____

If you selected #1 (I only have a U.S. Phone Number) above, please proceed to Part C, otherwise proceed to Part B. 如您勾選選項#1 (我只有美國電話號碼)，請填寫項目 C，勾選其他選項請填寫項目 B。

PART B – SUBSTANTIAL PRESENCE TEST

項目 B- 實質居留測試

One factor that must be considered when determining a person's U.S. tax status is the number of days that person has been present in the U.S. So, if it is possible that you may spend or have spent significant time in the U.S, you may be considered a U.S. person. Because your account records indicate that you have a mailing address/permanent residence in the U.S. we need you to provide **information to demonstrate that you have not spent significant time in the U.S. by asking if you meet the "Substantial Presence Test"** described below. 您在美國居留的天數為決定您美國稅務身分的一個因素。因此，您也許預計或已經在美國停留大量時間，您依據美國稅務目的可能被視為美國人士。由於您留於本公司的資料顯示您有美國通訊地址/美國居留地址，因此我們需要請您完成以下“實質居留測試”，以便確認您在美國居留天數是否達到美國稅務身分天數。

Subject to certain exceptions (see Appendix 2 of the form), a person is considered to be substantially present in the U.S. if he or she is: 除了特定例外情況(詳見附錄二)，如存在以下情況，您將被視為在美國實質居留：

1. Physically present in the U.S. for at least 31 days during the current calendar year, and
於本年度在美國實際居留達31天，且
2. Physically present in the U.S. for at least 183 days during the 3 year period that includes the current calendar year and the 2 years immediately before that, counting:
在包括本年度及前兩年年度的3年內在美國實際居留按以下方式計算達183天
 - a. all the days the individual was present in the U.S. in the current year, and
本年度內您在美國居留的總天數，及
 - b. 1/3 of the days the individual was present in the U.S. in the 1st year before the current year, and
去年度您在美國居留總天數的三分之一，及
1/6 of the days the individual was present in the U.S. in the 2nd year before the current year.
前年度您在美國居留總天數的六分之一

Please complete the following table based on your days of presence in the U.S.

請依您於美國居留天數填寫以下表格

(See Instructions and Example in Appendix 1 of this form before completing)

(請參閱附錄一的指示及範例填寫本表)

Year 年分	Total days 年度總天數 (A)	Calculation 計算公式 (B)	Days to be counted 用於計數的天數 (C)
Current year 本年度		(If you have spent or intend to spend less than 31 total days in the US in the current calendar year, enter 0 in box D below and sign in Section (C) 如您本年度已居留或預計居留的總天數未達 31 天，請在 D 格內填 0 並在 C 列簽名	
Year before the current year 去年度		(Divide total days by 3) (總天數除以三)	
Second year before the current year 前年度		(Divide total days by 6) (總天數除以六)	
Total days of present (Box D) 居留總天數 (D 格)			

Disclaimer: The details requested in this Part B are required for informational purposes only. You should not rely upon it as a statement of applicable law. HSBC does not provide legal or tax advice and no parts of this form (including the Appendices) should be construed or considered as advice. You should seek guidance from an independent legal and/or tax adviser regarding your personal tax situation.

免責聲明: 項目B資訊僅供參考，不應作為對適用法律的聲明。滙豐中華投信並不提供法律或稅務方面的建議，因此不應將本文件中任何部分(包含附錄)詮釋或理解為建議。就您本人的稅務情況，我們建議您諮詢私人法律顧問或稅務顧問。

PART C – DECLARATION OF NON-US STATUS (if box D is less than 183)

項目 C – 非美國人士聲明 (D格內天數少於183天)

I certify that although I have the connection(s) indicated above with the United States, for the reason(s) indicated on this form, I am not a U.S. Person for U.S. tax purposes. If I am signing on behalf of the account holder identified on page 1 of this form, I further certify that I am authorized to sign for that person
本人聲明，即便我存有上述與美國的關聯因素，依據以上提供的解釋，本人就美國稅收目的而言並非“美國人士”。本人聲明我已被第一頁所載之受益人授權簽署此聲明書。

I acknowledge that I must inform you within 30 days in the event of a change in circumstance impacting my status as a non-U.S. Person and I agree to provide you with any document requested by you to support my status as non-U.S. Person for U.S. tax purposes. If my status changes to that of a U.S. person, I will notify you within 30 days of that change, and I agree to provide you with an IRS Form W-9 and any other document requested by you relating to that status.

本人承諾一旦有任何因素導致我“非美國人士”的身份改變，將在30天內通知滙豐中華投信。本人同意根據貴公司要求提供任何文件以證實本人就美國稅務目的做出的“非美國人士”身份聲明。如本人身分改變為“美國人士”，本人亦將在30天內通知貴公司且同意提供美國國稅局 W9 表格及其他所需相關文件。

By signing this form, I also acknowledge and agree that HSBC has no liability in respect of any of my tax obligations and/or any legal and/or tax advice provided to me by third parties.

透過簽署此文件，我瞭解並同意滙豐中華投信就任何我的納稅義務或是由我的第三方提供的法律或稅務方面的建議不承擔任何責任。

Please print name, date and sign (If signature is different from the specimen signature card, please add your authorized specimen signature and/or chop with HSBC Global Asset Management)

請用正楷填寫您的姓名、日期並由本人親簽(若簽名樣式與原留印鑑指示不同，請加簽/蓋原留印鑑)。

Print Name	Signature	Date (MM//DD/YYYY)
正楷姓名	簽名(親簽及原留印鑑)	日期

Capacity in which acting (if form is not signed by account holder)
簽署人之資格身份 (如表格非受益人簽署)

Part D - US SUBSTANTIAL PRESENCE (If Box D is greater than or equal to 183)

項目D- 美國實質居留 (D格內天數大於或等於183天)

In the event that the value from Box D in Part B is equal to or greater than 183 days, please submit the following documentation to HSBC within 30 days from the date on this letter:

倘若項目B的居留總天數(D格)內天數大於或等於183天，請在30天內提供滙豐中華投信以下證明文件

- **IRS Form W-9** 美國國稅局 W9 表格
- **Secrecy Waiver** 個人資料申報同意書

APPENDIX 1 附錄一

INSTRUCTIONS TO PART B

1. Please complete the table in Part B by adding the number of days you were present in the U.S. in each of the years and inserting the total days in column A
請於表格 A 列中記錄您在美國每一年居留的天數
2. Apply the calculation shown in column B
運用 B 列中的計算公式
3. Record the number of days to be counted for each year in column C
在 C 列中記錄用於計數的天數
4. Calculate the sum of values in column C and record in the total days present box D
加總 C 列中的天數並把總數記錄在“居留總天數”格內 (D)

Before completing the table, please refer to the guidance in Appendix 2 for information about the days on which you would NOT be considered present in the United States (potential excluded days).

填寫下表前，請參考附錄 2 中的指引以瞭解如何確定您居留於美國的天數以及哪些情況無需被計入。

Year 年度	Total days 年度總天數 (A)	Calculation 計算公式 (B)	Days to be counted 用於計數的天數 (C)
Current year 本年度	A1	(If you have spent or intend to spend less than 31 total days in the US in the current calendar year, enter 0 in box D below and sign in Section (C) 如您本年度已拘留或預計居留的總天數未達 31 天，請在 D 格內填 0 並在 C 列簽名)	A1 = C1
Year before the current year 去年度	A2	(Divide total days by 3) (總天數除以三)	A2 ÷ 3 = C2
Second year before the current year 前年度	A3	(Divide total days by 6) (總天數除以六)	A3 ÷ 6 = C3
Total days present (Box D) 居留總天數 (D 格)			D = C1 + C2 + C3

EXAMPLE (Substantial Presence Test calculation) 範例

If John Doe were physically present in the United States for 120 days in this year and 90 days in the previous year and 60 days 2 years prior to the current year, to determine if he met the Substantial Presence Test for this year, count: 如果您在美國實質居留天數今年為 120 天、去年為 90 天及前年為 60 天，為確定您是否構成實質居留，請按如下方式計數：

- all 120 days of presence in this year, 今年 120 天全數計入
- 30 days for the year before the current year (1/3 of 90), and, 去年按 30 天 (90 天的 1/3) 計數
- 10 days in the second year before the current year (1/6 of 60) 前年按 10 天 (60 天的 1/6) 計數

In this example, because the countable total days for the 3-year period is 160 (120 + 30 + 10) days, Mr. X would not be considered a U.S. resident under the Substantial Presence Test for this year.

此例中，因為最近 3 年中可計數的總數僅為 160 (120+30+10) 天，根據實質居留測試您在今年不被視為美國居民。

Account holder Name: 受益人姓名	<i>John X</i>
Identity Number: 身份證字號	<i>A123456789</i>

Year 年度	Total days 年度總天數 (A)	Calculation 計算公式 (B)	Days to be counted 用於計數的天數 (C)
Current year 本年度	120	120 / 1	120
Year before the current year 去年度	90	90 / 3	30
Second year before the current year 前年度	60	60 / 6	10
Total days present (Box D) 居留總天數 (D 格)			160

Appendix 2 附錄二

Days of Presence in the United States: 在美國居留天數的計算:

You are treated as present in the United States on any day you were physically present in the country, at any point during the day. However there are exceptions to this rule. Do not count the following as days of presence in the United States for the purposes of the Substantial Presence Test:

無論是在一天中哪一時間到達，從您待在美國的那一天起即視為在美國居留。不過也有例外情況，以下待在美國的時間無需計入實質居留測試：

- Days you commute to work in the U.S from a residence in Canada or Mexico, if you regularly commute from Canada or Mexico
如果您經常性在加拿大或墨西哥居住，往來於美國通勤及工作的時間
- Days you are in the U.S. for less than 24 hours, when you are in transit between two places outside the U.S.
您為了過境美國所做的停留且停留時間不超過 24 小時
- Days you are in the U.S. as a crew member of a foreign vessel
您為外國船隻的船員在美國停留的時間
- Days you are unable to leave the U.S. because of a medical condition that develops while you are in the U.S.
由於醫療因素導致您無法離開美國而在美國停留的時間
- Days you are temporarily in the U.S. as a professional athlete to compete in a charitable sports event
您以專業運動員身分於美國參與慈善活動的體育項目比賽的時間
- Days you are an exempt individual (see below)
您為豁免人士在美國停留的時間（見下方說明）

Exempt Individual 豁免人士

Do not count days for which you are an exempt individual. The term “exempt individual” does not refer to someone exempt from U.S. tax, but to anyone in the following categories who is exempt from counting days of presence in the U.S.:

身為豁免人士在美國停留的天數無需計入。“豁免人士”並非指免除美國納稅義務，而是指下列無需將其在美國停留的時間計入實質居留測試的特定人士：

1. Foreign Government Related Individual or International Organization Employee present in U.S.

在美國的外國政府相關人員或國際組織雇員

- Employee of Foreign Government; 外國政府官員
- Employee of International Organization; 國際組織雇員
- Usually in U.S. on A or G visa; 美國簽證 A 或 G 的持有者
- Exempt Individual status applies also to immediate family members (i.e., spouse and unmarried children under age 21 years residing in the home).

豁免人士身分亦得適用於配偶及 21 歲以下的未婚兒女

2. Teacher, Professor, Trainee, Researcher in U.S. on J or Q visa

持有 J 或 Q 簽證的教師、教授、培訓生和學者

- Does NOT include students on J or Q visas; 不包括持有 J 或 Q 簽證的學生
- Does include any alien on a J or Q visa who is not a student (physicians, au pairs, summer camp workers, etc.);
包括持有 J 或 Q 簽證除了學生以外的外國人（如醫生、傭人、夏令營工作人員等）
- If you were a teacher, professor, trainee or researcher in a year prior to the current year, see IRS Publication 519 regarding how you should apply the Substantial Presence Test
如您去年的身分是教師、教授、培訓生或學者請參考美國國稅局外國人報稅指南（Publication 519），可以獲知申請實質居留測試相關資訊。
- Exempt Individual status applies also to immediate family members with J-2 or Q-3 visa.
豁免人士身分也適用於持有 J-2 或 Q-3 的直系親屬。

3. Student in U.S. on F, J, M or Q visa 持有 F、J、M 或 Q 簽證的學生

- If you were a student in a year prior to the current year, see IRS Publication 519 regarding how you should apply the Substantial Presence Test
如您去年的身分是學生請參考美國國稅局外國人報稅指南（Publication 519），可以獲知申請實質居留測試相關資訊。
- Exempt Individual status applies also to spouse and child on F-2, J-2, M-2, or Q-3 visa.
持有 F-2、J-2、M-2、或 Q-3 簽證人員的配偶和子女同樣適用豁免人士的規定。

For details on days excluded from the Substantial Presence Test (including for exempt individuals) described above, please refer to IRS Publication 519, U.S. Tax Guide for Aliens, or information about the Substantial Presence Test on the IRS website at

<http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>

有關以上不計入實質居留測試(包含豁免人士)的詳細資訊請參考美國國稅局外國人報稅指南（Publication 519）或是美國國稅局實質居留測試網頁 <http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>