W-9 form; request for Taxpayer Identification Number and Certification

All W Forms must be completed **in English**

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)

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.)

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 ☐

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)

For joint accounts, each account holder must complete a separate form.
The form W-9 must be completed correctly without any alterations.
If you make a mistake, please start again with a new form.
Do not use liquid paper or any other correctional tool.

Line 1 Insert the full name as shown on your income tax return form

Line 2 Insert your business name/disregarded entity name **only** if the answer is different to your answer for Line 1

Line 3a Only check **one** box in this section. If you are a limited liability company, check the LLC box and enter your tax classification as C (C corporation), S (S corporation) or P (Partnership. If you are an LLC that is a disregarded entity, check the appropriate box for the tax classification of your owner instead.

Line 3b Line 3b is only applicable if you are a flow-through entity **and** checked "Partnership" or "Trust/estate" or "LLC that is classified as a partnership" on Line 3a. You must check Line 3b if you have foreign (non-US person) partners, owners, or beneficiaries that have an ownership interest in the partnership, trust, or estate.

Line 4 (if applicable) Write down the 'Exempt Payee Code' and 'Exemption from FATCA reporting code' in the fields indicated
Note: if you have any queries regarding these codes, please seek independent tax advice

Line 5 Enter your full street address

Line 6 Enter your city/town, country/jurisdiction and/or state, post code/ZIP

Line 7 We recommend that you **do not** list any account numbers as you may have to provide forms for accounts you have not included

Part I **Taxpayer Identification Number (TIN)**

A For individuals or sole proprietors: enter your social security number (SSN)

B For entities (ie businesses) enter your employer identification number (EIN)
Note: A valid US Tax identification number will always
- **include numbers (no letters or other characters)**
- **be made up of nine digits**

and never
- **consist of nine of the same number**
- **be made up of nine sequential numbers either ascending or descending**

If you have applied for a TIN or are about to, please enter **Applied** for in either the SSN or TIN boxes. You will have 60 days to provide us with the TIN

Part II **Certification**

C and D Please sign and date the form. If you are signing on behalf of an entity, please be sure you are authorised to do so.

Note This form can only be signed under a Power of Attorney (POA) if the POA specifically states that the agent/attorney is able to sign on tax matters or tax forms and a copy is provided or held, alternatively if an IRS Form 2848 is provided

HSBC is unable to provide tax advice. For tax advice please refer to an independent tax advisor.

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