

W-9 — 要求纳税人识别号及证明

所有 W 表格均必须以英文填写。

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](https://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.

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.

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**

**B**

**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](https://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 (Form 1065). 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)

如为联名账户，每位账户持有人必须分别填写一份表格。

W-9 表格必须准确填写，不得涂改。

如果填写有误，请用新表格重新填写。

请勿使用涂改液或其他涂改工具。

第 1 栏

请填写您在所得税报表中所示的全名。

第 2 栏

请填写您的商业名称/ 无行企业实体名称，仅于其与第 1 栏所填「名称」不同时填写。

第 3a 栏

请仅选择其中一个方格。如果您是一家有限责任公司（Limited liability company），请只选择「有限责任公司」的方格，并在所示栏位填写 C（C 公司）、S（S 公司）或 P（合伙企业）。如果您是一家被视为无行企业的有限责任公司，请勾选相应的方格对应您的所有者税务分类。

第 3b 栏

此栏仅适用于当您是一家过渡实体并在第 3a 栏勾选了“合伙企业”、“信托/遗产”或“归类为合伙企业的有限责任公司”。如您有外国（非美国）合伙人、所有者或受益人对合伙企业、信托或遗产拥有所有权，则必须勾选第 3b 栏。

第 4 栏

（如适用）在所示栏位填写「获豁免收款人代码」和「豁免 FATCA 申报代码」。

第 5 栏

注意：如果您对上述代码有疑问，请寻求独立税务意见。

第 6 栏

请填写完整的街道地址。

第 7 栏

请填写城市/ 城镇、国家/ 地区及/ 或州，以及邮政编码。

第 7 栏

我们建议您不要填写户口号码，因您可能须为未列入此表中的户口另外填写表格。

第一部分：纳税人识别号 (TIN)

**A 栏** 个人/ 独资经营业主：填写您的社会保障号码（SSN）。或

**B 栏** 实体（即商业机构）：填写您的雇主身分别别号码（EIN）。或

注意：有效的美国纳税人识别号应

- 仅含有数字（不含字母或其他字符）
- 由 9 个数字组成
- 而不会
- 含有 9 个相同的数字
- 或含有 9 个顺序排列的数字（无论升序还是降序）

如果您已经申请或计划申请纳税人识别号，请在社会保障号码或雇主身分别别号码一栏填写 “Applied”（已申请）。您必须在 60 天内向我们提供您的纳税人识别号。

第二部分：证明

**C 和 D 栏** 请签名并填写日期。如果您代表某个实体签名，必须确保您有权代表该实体签名。

**注意：**除非授权书特别注明代理人/ 律师可以签署税务文件或税务表格，并提供或持有相关副本，或者提供美国国税局 2848 表格，否则本表格不得通过授权书授权签署。

恒生不能提供税务建议。如需有关建议，请咨询独立税务顾问。

PUBLIC

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

All W Forms must be completed in English.

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

**Hang Seng is unable to provide tax advice. For tax advice please refer to an independent tax advisor.**

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

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☐ Other (see instructions) ☐ \_\_\_\_\_

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

Exempt payee code (if any)  \_\_\_\_\_

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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**

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