

W-9 — 要求納稅人識別號碼及證明

所有 W 表格均必須以英文填寫。

如為聯名賬戶，每位賬戶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。

W-9
Form
(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.

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. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership). <small>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.</small> <input type="checkbox"/> 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) _____ <small>(Applies to accounts maintained outside the United States.)</small>
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.

Social security number	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
or	Employer identification number
A	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
B	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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	Date
Signature of U.S. person C	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)

第 1 欄 請填寫您在所得稅報表中所示的全名。

第 2 欄 請填寫您的商業名稱/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 請僅選擇其中一個方格。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 公司)、S (S 公司) 或 P (合夥企業)。如果您是一家被視為無行企業的有限責任公司，請勾選相應的方格對應您的所有者稅務分類。

第 3b 欄 此欄僅適用於當您是一家過渡實體並在第 3a 欄勾選了“合夥企業”、“信託/遺產”或“歸類為合夥企業的有限責任公司”。如您有外國 (非美國) 合夥人、所有者或受益人對合夥企業、信託或遺產擁有所有權，則必須勾選第 3b 欄。

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 請填寫完整的街道地址。

第 6 欄 請填寫城市/城鎮、國家/地區及/或州，以及郵政編碼。

第 7 欄 我們建議您不要填寫戶口號碼，因您可能須為未列入此表中的戶口另外填寫表格。

第一部分：納稅人識別號碼 (TIN)

A 欄 個人/獨資經營業主：填寫您的社會保障號碼 (SSN)。
或

B 欄 實體 (即商業機構)：填寫您的僱主身分識別號碼 (EIN)。

注意： 有效的美國納稅人識別號碼應

- 僅含有數字 (不含字母或其他字符)
- 由 9 個數字組成
- 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)

如果您已經申請或計劃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 欄 請簽名並填寫日期。如果您代表某個實體簽名，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，或者提供美國國稅局 2848 表格，否則本表格不得通過授權書授權簽署。

恒生不能提供稅務建議。如需有關建議，請諮詢獨立稅務顧問。

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		Give form to the requester. Do not send to the IRS.
Go to www.irs.gov/FormW9 for instructions and the latest information.				
Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , 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.				
Print or type. See Specific Instructions on page 3.	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.			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.)
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) <small>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.</small> <input type="checkbox"/> 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.				
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 <i>How to get a TIN</i> , later.				
			Social security number	
			A [] - [] - []	
			or	
			B [] - []	
			Employer identification number	
Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.				
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				
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What's New				
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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.