

Request for Taxpayer
Identification Number and Certification

要求纳税人识别
号码及证明

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

提交表格予索取人。请勿
发送给美国国税局。

All responses must be written in English.

必须全部以英文填写。

Print or type See Specific Instructions on page 2.
请打字或以正楷书写 请参阅第 2 页之具体指示。

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 名称（如您的所得税报表所示）。本栏为必填；请勿留白。	
2 Business name/disregarded entity name, if different from above 商业名称 / 无行企业实体名称（如与上述不同）	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: 勾选适当的方格以作联邦税分类；请只勾选下列七个方格的其中一个： <div><input type="checkbox"/> Individual/sole proprietor or single-member LLC 个人 / 独资经营业主或 单一成员有限责任公司</div> <div><input type="checkbox"/> C Corporation C 公司</div> <div><input type="checkbox"/> S Corporation S 公司</div> <div><input type="checkbox"/> Partnership 合伙企业</div> <div><input type="checkbox"/> Trust/estate 信托 / 遗产</div> <div><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)▶ 有限责任公司。请输入税务分类（C=C 公司、S=S 公司、P=合伙企业）</div> <div>Note. Check the appropriate box in the line above for the tax classification for the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. 备注。 对于单一成员拥有人，请勾选上述选项中适当的税务分类方格。除了在美国联邦税务分类下有限责任公司的拥有人为另一无行企业的有限责任公司外，如有限责任公司属单一成员拥有人并为拥有人的无行企业，请勿勾选有限责任公司选项。否则，如有限责任公司属单一成员拥有人并为拥有人的无行企业应为其拥有人勾选适当的税务分类方格。</div> <div>Other (see instructions) ▶ 其他（请参阅指引）</div>	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): 豁免（代码仅适用于某些实体，个人并不适用；请参阅第 3 页的指引）： <div>Exempt payee code (if any) 获豁免收款人代码（如有）</div> <div>Exemption from FATCA reporting code (if any) 豁免 FATCA 申报代码（如有）</div> <div>(Applies to accounts maintained outside the U.S.) (适用于美国以外的帐户)</div>	
5 Address (number, street, and apt. or suite no.) 地址（号码、街道及公寓或房号）	Requester's name and address (optional) 索取人名称及地址（选填）
6 City, state, and ZIP code 城市、州及邮政编码	

List account number(s) here (optional)

在此列出帐户号码（选填）

PART I

第 I 部分

Taxpayer Identification Number (TIN)

纳税人识别号码 (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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

在适当的方格内输入您的纳税人识别号码。所提供的纳税人识别号码必须符合第一行所填写的名称，以免被征收预扣税。就个人而言，一般来说就是您的社会保障号码 (SSN)。不过，就外籍居民、独资经营业主或无行企业实体而言，请参阅第 3 页第 I 部分的指引。就其他实体而言，这是您的雇主识别号码(EIN)。如果您并无上述号码，请参阅第 3 页的「如何取得纳税人识别号码」。

Social security number

社会保障号码

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或

Employer identification number

雇主识别号码

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

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备注。如果帐户以多于一个名称登记，请参阅第 1 栏的图表指引。亦请参阅向索取人提供的名称和号码的有关指引，以查阅应输入的号码。

PART II	Certification
第 II 部分	证明

Under penalties of perjury, I certify that:

在作伪证将受惩罚的前提下，本人证明：

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
此表格上显示的号码为本人正确的纳税人识别号码（或本人正在等候获发号码）；及
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
本人无须缴纳预扣税，因为：(a) 本人获豁免缴纳预扣税，或 (b) 美国国税局并无通知本人因未有申报所有利息或股息而须缴纳预扣税，或 (c) 美国国税局已通知本人无须再缴纳预扣税；及
3. I am a U.S. citizen or other U.S. person (defined below); and
本人为美国公民或其他美国人士（定义见下文）；及
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
在此表格上输入以表明本人获豁免 FATCA 申报之 FATCA 代码（如有）正确无误。

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.

证明指示。如果美国国税局已通知您现时因未有在报税表上申报所有利息或股息，而须缴纳预扣税，您必须划去上述第 2 项。第 2 项不适用于房地产交易。就已付的按揭利息、收购或放弃已抵押的物业、撤销债务、对个人退休安排(IRA)的供款，以及利息或股息以外的所有款项而言，您无须签署证明，但您必须提供正确的纳税人识别号码。请参阅第 2 部分的指引。

Sign Here 在此签署	Signature of U.S. person 美国人士签署 美国人士签署	Date 日期
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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 instruction, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN)	一般指引 除另有说明外，所提述之条例均指国税法条例。 未来发展。 有关 W9 表格及指引的最新资料和发展，例如表格发布后所制订的法例相关资料，请浏览 www.irs.gov/FormW9 。 本表格的目的 须向美国国税局提交税务资料申报表的个人或实体（W-9 表格索取人），必须取得正确的纳税人识别号码 (TIN) 以申报收入金额或其他须在税务资料申报表上申报的金额，纳税人
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which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See **What is backup withholding**, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See **What is FATCA reporting**, later, for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;

识别号码可能为您的社会保障号码 (SSN)、个人纳税人识别号 (ITIN)、领养纳税人识别号 (ATIN) 或雇主识别号码 (EIN)。以下为部分税务资料申报表的例子:

- 1099-INT 表格 (赚取或支付的利息)
- 1099-DIV 表格 (股息, 包括股票或互惠基金股息)
- 1099-MISC 表格 (各类收入、奖金、奖励或总收益)
- 1099-B 表格 (股票或互惠基金出售以及某些由经纪代理的其他交易)
- 1099-S 表格 (房地产交易收益)
- 1099-K 表格 (商户卡及第三方网络交易)
- 1098 表格 (住宅按揭利息)、1098-E 表格 (学生贷款利息)、1098-T 表格 (学费)
- 1099-C 表格 (撤销债务)
- 1099-A 表格 (收购或放弃已抵押的物业)

只有美国人士 (包括外籍居民) 方须使用 W-9 表格, 提供正确的纳税人识别号。

若您将 W-9 表格交给索取人时没有提供纳税人识别号, 您可能须缴纳预扣税。请参阅的「什么是预扣」?

您签署本表格, 即表示:

1. 证明您提供的纳税人识别号正确无误 (或您正在等候获发号码);
2. 证明您无须缴纳预扣税; 或
3. 如果您是获豁免的美国收款人, 可要求豁免缴纳预扣税。如适用, 您亦同时证明, 身为美国人士, 您从任何在美国进行贸易或业务的合伙企业可获分配的收入份额, 无须缴纳外国合伙人所占实际相关收入份额之预扣所得税, 及
4. 证明在此表格输入以表明您获豁免 FATCA 申报之 FATCA 代码 (如有) 正确无误。请参阅「什么是 FATCA 申报?」获取更多信息。

备注。 如果您是美国人士, 而索取人给予您一张非 W-9 的表格, 索取您的纳税人识别号, 而该表格大致上与此 W-9 表格相似, 您必须使用索取人提供的表格。

美国人士的定义。 就联邦税务而言, 如果您属以下类别, 即被视为美国人士:

- 身为美国公民或外籍居民的个人;

- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

- 在美国或按照美国法律创立或组建的合伙企业、法团、公司或协会;
- 遗产 (国外遗产除外); 或
- 本地信托 (定义见规例第 301.7701-7 条)。

合伙企业特别规则。 根据第 1446 条, 在美国进行贸易或业务的合伙企业一般须就外国合伙人从此等业务获得的实际相关收入所占份额缴纳预扣扣所得税。此外, 在未有收到 W-9 表格的特定情况下, 第 1446 条规定合伙企业须假定合伙人为外国人, 并缴纳第 1446 条规定的预扣税。因此, 如果您是美国人士, 且为在美国进行贸易或业务的合伙企业的合伙人, 请向合伙企业提供 W-9 表格, 以确定您的美国身分, 避免您的合伙企业收入份额因第 1446 条的规定而被预扣税款。

在以下情况下, 下列人士必须向合伙企业提供 W-9 表格以确定其美国身分, 避免其从在美国进行贸易或业务的合伙企业所获分配的净收入份额被预扣税款。

- 如为无行企业实体, 而拥有人为美国人士: 该无行企业实体的美国拥有人 (而非该实体本身);
- 如为具有美国授予人或其他美国拥有人的授予人信托: 一般为该授予人信托的美国授予人或其他美国拥有人 (而非该信托本身); 及
- 如为美国信托 (授予人信托除外): 该美国信托 (授予人信托除外), 而非该信托的受益人。

外国人。 如果您是外国人或选择被视为美国人士的外资银行美国分行, 请勿使用 W-9 表格。请使用适当的 W-8 表格或 8233 表格 (请参阅刊物 515 《预扣非居民外籍人士及外国实体之税款》)。

成为外籍居民的非居民外籍人士。 一般而言, 只有非居民外籍人士可使用税务协定的条款, 以减少或撤销特定收入类别的美国税项。不过, 大部分税务协定都包含称为「保留条款」的条文。保留条款列明的例外情况, 可能允许特定收入类别的税务豁免继续适用, 即使收款人就税务而言已成为外籍居民。

如果您是外籍居民, 且根据税务协定保留条款的例外情况, 要求豁免特定类别收入的美 国税项, 您必须在 W-9 表格附上声明, 列明以下五项:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

1. 协定国。一般而言，这必须是您作为非居民外籍人士据以要求豁免税项的同一协定。
2. 指明涉及有关收入的协定条文。
3. 该条文在包含保留条款及其例外情况的税务协定中的编号（或位置）。
4. 符合豁免税项资格的收入类别及金额。
5. 支持根据协定条款豁免税项的充分事实。

例子。美中所得税协定第 20 条容许暂居美国的中国学生所获得的奖学金豁免纳税。根据美国法律，如果一名学生于美国逗留超过五个日历年，就税务目的而言将会成为外籍居民。然而，美中条约（于 1984 年 4 月 30 日签订）首份协定的第 2 段订明，容许暂居美国的中国学生即使成为美国的外籍居民，第 20 章的规定仍然适用。合资格享有此项豁免（根据首项协定的第 2 段），并根据此项豁免申请奖学金或助学金收入豁免税项的中国学生，请提交 W-9 表格。

如果您是非居民外籍人士或外国实体，请向索取人提供适当及已填妥的 W-8 表格或 8233 表格。

预扣

什么是预扣？向您支付某些款项的人士，在若干情况下必须从款项中预扣 24% 并支付予美国国税局，这称为「预扣」。可能需要预扣税款的款项包括利息、免税利息、股息、经纪和易货交易、租金、版税、非雇员薪金、以付款卡进行的付款及第三方网络交易，以及渔船营运商的特定付款。房地产交易无须缴纳预扣税。

如果您向索取人提供正确的纳税人识别号并作出适当证明，并在报税表上申报所有应税利息和股息，您收到的款项无须缴纳预扣税。

在下列情况下，您收到的款项将被预扣税款：

1. 您未有向索取人提供纳税人识别号，
2. 您未有按规定证明您的纳税人识别号（详情请参阅第 3 页第 II 部分的指引），
3. 美国国税局告知索取人您提供的纳税人识别号不正确，

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee* code on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

4. 美国国税局告知您因未有在报税表上申报所有利息及股息（仅

限须申报的利息及股息），您需要缴纳预扣税，或

5. 您未有根据上述第 4 项向索取人证明您无须缴纳预扣税（仅限 1983 年之后开设、须申报利息及股息的帐户）。

某些收款人及款项获豁免预扣。详情请参阅第 3 页的「获豁免收款人」代码及独立的 W-9 表格索取人指引。

另请参阅上文的「合伙企业特别规则」。

什么是 FATCA 申报？ 外国账户税务合规法案 (FATCA) 要求参与的外国金融机构申报所有被界定特定为美国人士的美国帐户持有人的资料。特定收款人获豁免 FATCA 申报。详情请参阅第 3 页的「豁免 FATCA 申报代码」及 W-9 表格的索取人指引。

更新您的资料

如果您曾向任何人士声明自己为获豁免收款人，但您其后不再是获豁免收款人，并预期会在未来收到此人士须申报的款项，则您必须向此人士提供更新后的资料。例如，如您是 C 公司但选择被视为 S 公司，或如果您不再获豁免税项，您可能需要提供已更新的资料。此外，如果帐户的名称或纳税人识别号有所改变（例如授予人信托的授予人逝世），您必须提供新的 W-9 表格。

罚则

未能提供纳税人识别号。 如果您未能向索取人提供正确的纳税人识别号，须按次缴付 50 美元罚款，除非这是由于合理原因及并非故意疏忽。

就预扣税提供虚假资料的民事罚款。 如果您作出无合理根据的虚假陈述，导致无须缴纳预扣税，须缴付 500 美元罚款。

伪造资料的刑事处罚。 刻意伪造证明或誓词，可能受到刑事处罚，包括罚款及 / 或监禁。

不当使用纳税人识别号。 如果索取人在违反联邦法律的情况下披露或使用纳税人识别号，可能受到民事和刑事处罚。

具体指示

第 1 栏

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity's name on line 1 and any business, trade, or "doing business as" (DBA) name" on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the line 2, "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

您必须在本栏填入下列其中一项；**请勿**留白。该名称须与报税表上的名称一致。

若本 W-9 表格所填的帐户为联名帐户，请先列出名称，然后圈出您在 W-9 表格第 I 部分填写号码所属的个人或实体名称。

a. 个人。一般来说，在本栏填入报税表上的姓名。不过，如您已更改姓氏，而未有就姓名变更通知社会保障局 (SSA)，请输入您的名字、社会保障卡上所示的姓氏，以及您的新姓氏。

备注。个人纳税人识别号申请人：输入您在 W-7 表格申请第 1a 栏中的个人姓名。该姓名也应和您提交申请时在 1040/1040A/1040EZ 表格中输入的姓名相同。

b. 独资经营业主或单一成员有限责任公司。输入您的姓名（如 1040/1040A/1040EZ 表格第 1 栏所示）。您可在第 2 栏输入您的商业名称、商用名称，或填写「以（商号名称）从事商业活动」。

c. 合伙企业、非单一成员有限责任公司、C 公司或 S 公司。在第 1 栏输入实体的名称（如实体报税表第 1 栏所示），在第 2 栏输入任何商业名称、商用名称，或填写「以（商号名称）从事商业活动」。

d. 其他实体。在第 1 栏输入所需的美国联邦税务文件上所示的名称。此名称应符合章程或其他创立该实体的法律文件上所示的名称。您可以在第 2 栏输入任何商业名称、商用名称，或填写「以（商号名称）从事商业活动」。

e. 无行企业实体。就美国联邦税务而言，不被视为独立于其拥有人的实体被视为「无行企业实体」。请参阅规例第 301.7701-2(c)(2)(iii) 条。请在第 1 栏输入拥有人的名称。在第 1 栏输入的实体名称不得为无行企业实体。第 1 栏的名称应为申报收入之所得税报表上所示的名称。例如，如果外国有限责任公司就美国联邦税务而言被视为无行企业实体，并只有一位身为美国人士的拥有人，则必须在第 1 栏提供该美国拥有人的姓名。如果该实体的直接拥有人亦为无行企业实体，请输入就联邦税务而言不被视为无行企业实体的首名拥有人。在第 2 栏「商业名称 / 无行企业实体名称」输入无行企业实体的名称。如无行企业实体的拥有人为外国人，则该拥有人必须填妥适当的 W-8 表格而非 W-9 表格。即使该名外国人拥有美国纳税人识别号，此指引仍然适用。

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

IF the entity/person on line 1 is a(n)...	THEN check the box for
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P=Partnership; C=C corporation; or S= S corporation)
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

第 2 栏

如果您拥有商业名称、商用名称、「商号名称」或无行企业实体名称，请在第 2 栏输入。

第 3 栏

请在第 3 栏勾选第 1 栏名称所属人士的美国联邦税分类。第 3 栏只能勾选一个方格。

如第 1 欄的實體/個人為...	請勾選...
• 實體	實體
• 個人	個人/独资经营业主/单一成员有限责任公司
• 独资经营业主, 或	
• 在美国联邦税务分类为由个人拥有的无行企业的单一成员有限责任公司	
• 在美国联邦税务被视为合伙企业的有限责任公司,	有限责任公司和选择适当的税务分类。(P=合伙企业; C=C 公司; or S= S 公司)
• 在美国联邦税务中, 不被视为独立于其拥有人的实体的有限责任公司, 而该拥有人不被视为另一有限责任公司的「无行企业实体」。	
• 合夥企業	合伙企业
• 信託/遺產	信托/遗产

第 4 栏, 豁免

如果您获豁免缴纳预扣税及 / 或 FATCA 申报, 请在第 4 栏适当空位输入任何适用于您的代码。

获豁免收款人代码。

- 一般而言, 个人 (包括独资经营业主) 不会获豁免缴纳预扣税。
- 除下文列出的例外情况, 公司可获豁免缴纳若干款项的预扣税, 包括利息和股息。
- 公司不会获豁免缴纳以付款卡进行的付款或第三方网络交易的预扣税。
- 公司不会获豁免缴纳律师费或支付予律师的总收益的预扣税, 提供医疗保健服务的公司不会获豁免须在 1099-MISC 表格申报的付款。

以下代码指明获豁免预扣税的收款人身分。请在第 4 栏空位输入适当的代码。

1—根据第 501(a) 条获豁免税项的组织、任何个人退休安排, 或第 403(b)(7) 条规定的托管帐户 (如帐户符合第 401(f)(2) 条的规定)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

2—美国或其任何机构或部门

3—州、哥伦比亚特区、美国自治政区或属地、或其任何政治分支或部门

4—外国政府或其任何政治分支、机构或部门

5—法团

6—须在美国、哥伦比亚特区或美国自治政区或属地登记的证券或商品交易商

7—在商品期货交易委员会登记的期货佣金商

8—房地产投资信托

9—根据《1940 年投资公司法》于税务年度期间的任何时间均有登记的实体

10—银行根据第 584(a) 条营运的共同信托基金

11—金融机构

12—在投资市场担任代名人或托管人的中介人

13—根据第 664 条或第 4947 条所述获豁免税项的信托

下表显示可能获豁免预扣税的款项类别，并适用于上述第 1 至 13 项所列之获豁免收款人。

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession of the United States, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described

如款项目的为...	则豁免适用于...
利息及股息	所有获豁免收款人 (第 7 项除外)
经纪交易	第 1 至 4 及 6 至 11 项的获豁免收款人以及所有 C 公司。S 公司不得输入获豁免收款人代码, 因为他们只获豁免于 2012 年前获得的非备兑证券销售。
易货交易及合作社股息	第 1 至 4 项的获豁免收款人
须申报的超过 600 美元的款项及超过 5,000 美元的直接销售额 ¹	一般为第 1 至 5 项的获豁免收款人 ²
以付款卡进行的付款或第三方支付网络交易	第 1 至 4 项的获豁免收款人

¹ 请参阅 1099-MISC 表格「杂项收入」及其指引。

² 不过, 以下向法团作出并须在 1099-MISC 表格申报的款项不获豁免预扣税: 医疗及保健付款、律师费、支付予律师并须按第 6045(f) 条要求进行报税的总费用, 以及向联邦执行机构支付的服务费。

豁免 FATCA 申报代码。 以下代码显示获豁免 FATCA 申报的收款人身份。此等代码适用于为若干外国金融机构在美国以外维持的帐户而提交此表格的人士。因此, 如果您只为在美国持有的帐户提交此表格, 则此栏可留空。如果您不确定该金融机构是否受此等规定约束, 请咨询索取此表格的人士。索取人可能会向您指出代码并非必须, 并提供一份在 FATCA 豁免代码一栏写有或印有「不适用」(或其他类似词汇) 字样的 W-9 表格。

A—根据第 501(a) 条获豁免税项的组织, 或第 7701(a)(37) 条所定义的个人退休计划

B—美国或其任何机构或部门

C—州、哥伦比亚特区、美国自治政区或属地或其任何政治分支或部门

D—如规例第 1.1472-1(c)(1)(i) 条所述, 股份在一个或以上具

in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

规模证券市场定期进行交易的公司

E—规例第 1.1472-1(c)(1)(i) 条所述公司的同一延伸关联集团的成员公司

F—根据美国或任何州法律登记的证券、商品或衍生金融工具（包括名义主合约、期货、远期交易及认股权）交易商

G—房地产投资信托

H—第 851 条所定义的受规管投资公司，或根据《1940 年投资公司法》于税务年度期间的任何时间均有登记的实体

I—第 584(a) 条所定义的共同信托基金

J—第 581 条所定义的银行

K—经纪

L—根据第 664 条或第 4947(a)(1) 条所述获豁免税项的信托

M—根据第 403(b) 条计划或第 457(g) 条计划获豁免税项的信托

备注。您可咨询向您索取本表格的金融机构，确定是否需要填写 FATCA 代码和 / 或获豁免收款人代码。

第 5 栏

输入您的地址（号码、街道、公寓或房号）。这是本 W-9 表格索取人向您邮寄税务资料申报表的地址。如这地址有别于索者记录上的地址，请于上方标记这是新地址。如已提供更新的地址，除非付款人在记录上更新您的地址，否则旧地址仍可能被使用。

第 6 栏

输入您的城市、州以及邮政编号。

第 I 部分 纳税人识别号 (TIN)

在适当的方格内输入您的纳税人识别号。如果您是外籍居民，并无社会保障号码，亦不符合资格取得社会保障号码，您的美国国税局个人纳税人识别号 (ITIN) 即为您的纳税人识别号。请在社会保障号码方格输入您的个人纳税人识别号。如果您没有个人纳税人识别号，请参阅下文「*如何取得纳税人识别号*」。

如果您是独资经营业主并拥有雇主识别号码，可输入社会保障号码或雇主识别号码。不过，美国国税局建议您使用社会保障

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

如果您是不被视为独立于其拥有人的实体的单一成员有限责任公司 (请参阅本页的「*有限责任公司 (LLC)*」), 请输入拥有人的社会保障号码 (如拥有人有雇主识别号码, 可输入雇主识别号码)。请勿输入无行企业实体的雇主识别号码。如果有限责任公司被分类为法团或合伙企业, 请输入该实体的雇主识别号码。

备注。 请参阅第 4 页的图表, 查看名称及纳税人识别号组合的进一步说明。

如何取得纳税人识别号。 如果您并无纳税人识别号, 请立即申请。如果您要申请社会保障号码, 请向您当地社会保障署办事处索取 SS-5 表格「申请社会保障卡」或从 www.ssa.gov 下载此表格。您亦可致电 1-800-772-1213 获取此表格。请使用 W-7 表格「申请美国国税局个人纳税人识别号」申请个人纳税人识别号, 或使用 SS-4 表格「申请雇主识别号码」申请雇主识别号码。您可登入美国国税局网站 www.irs.gov/businesses, 并点击「开办企业」(Starting a Business) 下的雇主识别号码 (EIN), 在网上申请雇主识别号码。您可浏览 www.irs.gov/Forms 查看、下载或列印 W-7 表格及 SS-4 表格。或者, 您可以浏览 www.irs.gov/OrderForms 并提交申请, W-7 表格及 SS-4 表格会于 10 个工作日内透过电邮发送给您。

如果您被要求填写 W-9 表格但并无纳税人识别号, 请申请纳税人识别号, 并在纳税人识别号空格内填上「已申请」, 然后在表格签署及填写日期, 并将其交给索取人。有关利息及股息付款, 以及就可立即买卖的金融工具支付的若干款项, 一般而言, 您在须缴纳预扣税前会有 60 天时间取得纳税人识别号, 并提供给索取人。60 天的规定并不适用于其他类别的款项。在您向索取人提供纳税人识别号前, 您的所有有关款项均须缴纳预扣税。

备注。 输入「已申请」表示您已申请纳税人识别号, 或您打算尽快申请。

注意: 拥有人为外国人的美国无行企业实体必须使用适当的 W-8 表格。

第 II 部分 证明

如果要向预扣代理证明您是美国人士或外籍居民, 请签署 W-9 表格。即使下文第 1、4 或 5 项另有说明, 预扣代理仍可能要求您签署。

就联名帐户而言, 只有纳税人识别号显示在第 I 部分的人士应 (如被要求) 签署。就无行企业实体而言, 第 1 栏所列人士必须签署。获豁免收款人请参阅上文的「获豁免收款人代码」。

签署要求。 请按下文第 1 至 5 项所列完成证明。

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

1. 于 1984 年前开设的利息、股息及易货交易帐户及于 1983 年被视为活跃的经纪帐户。您必须提供正确的纳税人识别号，但不必签署证明。

2. 于 1983 年后开设的利息、股息、经纪及易货交易帐户及于 1983 年被视为不活跃的经纪帐户。您必须签署证明，否则须缴纳预扣税。如果您须缴纳预扣税，且只向索取人提供正确的纳税人识别号，您必须划去证明中的第 2 项，然后签署表格。

3. 房地产交易。您必须签署证明。您可划去证明中的第 2 项。

4. 其他款项。您必须提供正确的纳税人识别号，但不必签署证明，除非您已获通知您先前提提供的纳税人识别号不正确。「其他款项」包括索取人在贸易或业务过程中就租金、版税、货品（货品单据除外）、医疗及保健服务（包括对法团的付款）支付的款项；就接受服务而对非雇员支付的款项；以付款卡进行的付款或第三方网络交易；对特定渔船船员及渔夫的付款；以及支付予律师的总费用（包括对法团的付款）。

5. 您支付的按揭利息、收购或放弃已抵押的物业、撤销债务、合资格学费计划付款（根据第 529 条）、个人退休安排、Coverdell ESA (教育储蓄帐户)、Archer MSA (医疗储蓄帐户)或 HAS (健康储蓄帐户)供款或分派，以及退休金分派。您必须提供正确的纳税人识别号，但不必签署证明。

What Name and Number To Give the Requester

向索取人提供的名称和号码

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

帐户类别:	提供以下人士的名称和社会保障号码:
1. 个人	该个人
2. 两名或以上个人 (联名帐户)	该帐户的实际拥有人, 或如果是共同资金, 则为帐户的首名人士 ¹
3. 未成年人的托管帐户 (统一未成年人受赠法)	该未成年人 ²
4. a. 通常可撤销储蓄信托 (授予人亦为受托人)	该授予人兼受托人 ¹
b. 在州法律下不属于合法或有效信托的名义信托帐户	该实际拥有人 ¹
5. 独资经营业主或个人所有的无行企业实体	该拥有人 ³
6. 根据可选的 1099 表格「报税方法 1」报税的授予人信托 (请参阅规例第 1.671-4(b)(2)(i)(A) 条)	该授予人*
帐户类别:	提供以下人士的名称和雇主识别号码:
7. 并非个人所有的无行企业实体	该拥有人
8. 有效的信托、遗产或退休金信托	法定实体 ⁴
9. 法团或在 8832 表格或 2553 表格选择法团身分的有限责任公司	该法团
10. 协会、会所、宗教、慈善、教育或其他免税组织	该组织
11. 合伙企业或有多名成员的有限责任公司	该合伙企业
12. 经纪人或已登记代名人	该经纪人或代名人
13. 为接受农业计划款项而以公共实体 (如州或地方政府、学区或监狱) 名义在农业部开设的帐户	该公共实体
14. 根据 1041 表格「报税方法」或可选的 1099 表格「报税方法 2」报税的授予人信托 (请参阅规例第 1.671-4(b)(2)(i)(B) 条)	该信托

14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))

The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub.5027, Identify Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic

¹ 列出然后圈出您提供号码的人士之姓名。如果联名帐户只有一名人士有社会保障号码，必须提供此人士的号码。

² 圈出此未成年人的姓名，并提供其社会保障号码。

³ 您必须列出您的姓名，亦可在「商业名称 / 无行企业实体」名称栏输入您的商业名称，或填写「以（商号名称）从事商业活动」。您可以选择使用您的社会保障号码或雇主识别号码（如有），但美国国税局鼓励您使用社会保障号码。

⁴ 列出然后圈出信托、遗产或退休金信托的名称。（除非帐户名称并无指定法定实体，否则请勿提供遗产代理人或受托人的纳税人识别号。）另外，请参阅第 2 页的「合伙企业特别规则」。

***备注。** 授予人亦必须向信托受托人提供 W-9 表格。

备注。 如果列出多于一个姓名，而并无圈出其中任何一个，号码会被视为属于列出的首名人士。

保护您的税务纪录，避免身分盗窃

身分盗窃指他人在未经您允许的情况下，使用您的个人资料，例如您的姓名、社会保障号码或其他身识别资料，来进行诈骗或其他犯罪行为。身分盗窃者可能使用您的社会保障号码来获得工作，或使用您的社会保障号码来提交税务申报表，从而取得退款。

为了减低您的风险，请：

- 保护您的社会保障号码，
- 确保您的雇主保护您的社会保障号码，及
- 小心选择备税人员。

如果您的税务纪录受身分盗窃影响，并收到美国国税局的通知，请即联络美国国税局通知或信件上列印的人士和电话。

如果您的税务纪录未受身分盗窃影响，但您因为钱包遗失或被盗、可疑的信用卡活动或信贷报告，而觉得有身分盗窃的风险，请联络美国国税局身分盗窃热线 1-800-908-4490，或提交 14039 表格。

如欲查询更多资料，请参阅刊物 5027「防止纳税人身分盗窃」。

经济利益受损、遭遇系统问题或正为未能循正常途径解决的

harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim or identify theft, see www.IdentifyTheft.gov and Pub. 5027.

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

税务问题寻求协助的身分盗窃受害者, 可能符合资格获得纳税人维权服务处 (TAS) 的协助。您可致电 TAS 的免费案件受理电话 1-877-777-4778 或 TTY/TDD 1-800-829-4059 联络该处。

提防可疑的电子邮件或网络钓鱼骗局。网络钓鱼是指建立和使用电子邮件和网站来仿冒合法商业电子邮件和网站。最常见的手法是发送电子邮件给使用者, 冒认声誉良好的合法企业, 企图诱骗使用者提供个人资料, 然后利用这些资料来进行身分盗窃。

美国国税局不会透过电子邮件主动与纳税人联络。此外, 美国国税局亦不会透过电子邮件要求纳税人提供详细的个人资料, 例如 PIN 号码、密码或其他用于查阅信用卡、银行或其他金融帐户的机密资料。

如果您收到声称来自美国国税局的未经请求电子邮件, 请转发至 phishing@irs.gov。您亦可致电 1-800-366-4484, 向财政部税务管理监察长(TIGTA)报告滥用美国国税局名称、标志或其他财产的行为。您可以转发可疑的电子邮件到美国联邦贸易委员会: spam@uce.gov, 或举报至 www.ftc.gov/complaint。你亦可以透过 www.ftc.gov/idtheft 或 877-IDTHEFT (1-877-438-4338) 联络他们。如您曾为受害人或识别盗窃, 请浏览 www.IdentifyTheft.gov 及参阅刊物 5027。

请浏览 IRS.gov, 进一步了解身分盗窃及减低风险的方法。

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

私隐法告示

《国税法》第 6109 条规定, 您必须提供正确的纳税人识别号码予须向美国国税局提交资料申报表的人士 (包括联邦机构), 以申报向您支付的利息、股息或其他特定收入; 您支付的按揭利息; 收购或放弃已抵押的物业、撤销债务或您对个人退休安排、Archer MSA (医疗储蓄帐户) 或 HSA (健康储蓄帐户) 的供款。收取此表格的人士使用表格上的资料向美国国税局提交资料申报表, 申报上述资料。此资料的通常用途包括将其提供予司法部进行民事及刑事诉讼, 以及提供予市、州、哥伦比亚特区, 以及美国自治政区及属地, 以供执行其法律。此等资料亦可能根据协定披露予其他国家、联邦及州机构, 以执行民事及刑事法律, 或披露予联邦执法机关及情报机构, 以打击恐怖活动。不论您是否被要求提交税务申报表, 均必须提供纳税人识别号码。根据第 3406 条, 对于未有向付款人提供纳税人识别号码的收款人, 付款人一般必须按一定百分比从向其支付的应税利息、股息及其他特定款项中预扣税款。如果提供虚假或欺诈性资料, 可能受到惩处。

(本文件之中文译本仅供参考, 中英文本之内容如有歧异, 概以英文本为准。)