

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service
(2018年10月修訂)
美國財政部國稅局

Request for Taxpayer Identification Number and Certification

納稅義務人稅籍編號暨聲明書

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.
請將表格交付申報單位。請勿寄回予美國財政部國稅局。

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 名稱(同所得稅申報表)請於此處填寫姓名, 勿留空白。
個人與法人客戶皆須填寫此欄位

2 Business name/disregarded entity name, if different from above 商業名稱(如與上列名稱不同者)
僅當法人客戶有不同於前欄名稱之商業別稱時須填寫此欄位, 若無商業別稱則無需填寫

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.
依第一行所填之名稱進行稅籍身分分類, 下列7個選項請只勾選其中一個:
為一般個人客戶請勾此項

Individual/sole proprietor or **single-member LLC** 個人/獨資經營業主或是**單一成員有限責任公司**
 C Corporation C型股份公司 S Corporation S型股份公司 Partnership 合夥公司 Trust/estate 信託/遺產
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 有限責任公司。請填寫稅務分類 (S=S型股份公司, C=C型股份公司, P=合夥企業): _____
 Others (see instructions) 其他 (請參閱說明) _____

Note: Check the appropriate box in the line above for the tax classification of 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.
 針對稅籍身分分類為單一成員公司之業主, 請勾選適當之選項。除一間有限責任公司之持有人為一間有限責任公司且該公司並無與持有人分開外, 一間與業主分開之單一成員有限責任公司, 其稅籍身分分類應以該業主為準, 並請勿勾選有限責任公司之選項。

Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3)
豁免人: 代碼只適用於個別企業, 並不適用於個人, 請參閱第三頁上的說明

Exempt payee code (if any)
FACTA 豁免受款人代碼(如有): _____

Exemption from FATCA reporting code (if any) 豁免申報FATCA代碼(如有): _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
地址(號碼、街道及公寓或房間號)請見填寫說明

Requester's name and address (optional)
需求單位姓名及地址(選擇性填寫)

6 City, state, and ZIP code 市、州及郵遞區號

7 List account number(s) here (optional) 帳戶號碼(選擇性填寫)
此欄必填, 若美國納稅義務人無稅籍編號, 需進行申請, 並填寫【Applied for】

請以原子筆正楷填寫或以打字方式
請參閱表格填寫說明第2頁。

第一部分 Taxpayer Identification Number (TIN) 稅籍編號 (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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.
請在適當方格填寫您的TIN。所提供的TIN必須與填列於名稱欄位「名稱」之對象相符, 以避免被扣繳。個人的TIN為您的社會安全號碼(SSN)。外籍居民、獨資經營業主或無行企業實體請見填寫說明第1部分。其他實體請填寫雇主身分識別號碼(EIN)。如您並無EIN, 請見填寫說明如何獲得TIN。
註:如帳戶以1人以上名義開立, 請見第4頁表格之指引。此外, 針對號碼之填寫, 亦可見填寫說明「應向申報單位提供之名稱及號碼」之指引。

Social Security Number 社會安全號碼
一般個人客戶請填寫此項

OR
或

Employer identification number 雇主身分識別
法人客戶請填寫此項

第二部分 Certification 聲明(Certification)

Under penalties of perjury, I certify that:
偽證罪聲明

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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, contribution 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.
本人聲明以下屬實, 如有不實, 願自行承擔偽證罪責任:
1. 本表格所示之稅籍編號係為本人之正確編號(或本人正等待獲發稅籍編號), 及
2. 本人不適用扣繳規範, 係因(a)本人豁免於扣繳, 或(b)本人並未接獲國稅局通知, 因本人未能正確申報利息或股息而適用扣繳規範, 或(c)國稅局已通知本人不再適用扣繳規範, 及
3. 本人為美國公民或其他美國人士(定義請詳下文)。及
4. 本人所填寫的FACTA代碼為正確之代碼。

聲明說明: 如您已接獲國稅局通知, 因您未能正確申報所有利息或股息而須適用扣繳規範, 則請刪除上述第2項。對於房地產交易而言, 第2項並不適用。對於貸款利息、收購或放棄抵押物業、取消債務贖回權、退休帳戶(IRA)及一般利息及股息以外之款項收受, 您毋須簽署聲明, 惟必須提供正確的TIN。請見填寫說明第2部分。

Sign Here 在此簽署
Signature of U.S. person 美國人士簽署
Date 日期: **請填寫西元日期(月/日/年)**
請帳戶持有人簽名(中英文皆可) 例如民國 107 年 7 月 1 日為 (07/01/2018)

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;
- 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 Pub. 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.

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 instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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.

一般說明

除另有註明外，條例需參照美國稅法。

未來發展

有關W-9表格及指引的最新信息，例如發佈後法案之訂定，請詳
www.irs.gov/FormW9.

表格目的

須向國稅局申報資料之申報單位，必須獲取您正確的稅籍編號 (TIN)，這也許是您的社會安全碼 (SSN)，個人稅籍編碼 (ITIN)，借用稅籍編碼 (ATIN)，或是僱主身份識別號 (EIN)，以申報支付予您的收入，或是其他支付於您之金額的信息申報。信息申報包括下列選項，但不限於：

- 1099-INT 表格(利息收入或支出)
- 1099-DIV 表格(股票或是共同基金之股息)
- 1099-MISC 表格(各式收入，獎金，獎勵，或淨收益)
- 1099-B 表格(證券經紀商之股票或共同基金之出售和其他交易)
- 1099-S 表格(房地產出售之收益)
- 1099-K 表格(商業金融卡以及第三方網路交易)
- 1098 表格(房貸利息)，1098-E(學貸)，1098-T(學費)
- 1099-C 表格(註銷債務)
- 1099-A 表格(購買或出售之有擔保財產)

W-9表格僅適用於美國人士(包括外籍居民)填列稅籍編號(TIN)供需求單位申報資料，並聲明以下事項。若您未於W-9表格填寫TIN，您可能會涉及預扣稅款，請見「**預扣稅款**」：

1. 聲明您所提供之稅籍編號(TIN)係為正確編號(或您正等待獲發編號)；
2. 聲明您不適用扣繳規範，或；
3. 如果您為美國豁免受款人而聲稱豁免於扣繳規範。在適用情況下，您亦須聲明，作為美國人士，任何美國來源的貿易或商業行為之可分配合夥份額收入，毋須繳納針對外國合夥份額收入之應扣繳稅款。
4. 聲明您提供之或免申報FATCA代碼係為正確。相關資訊請見填寫說明「**何謂FATCA申報?**」

註：如申報單位提供W-9表格以外的表格要求您填寫稅籍編號(TIN)，且該表格與W-9表格大致相似，則您必須使用申報單位提供之表格。

美國人士的定義：就美國聯邦稅務目的而言，若符合以下身分您將被視為美國人士：

- 美國公民或居住於美國之外籍居民；
- 美國或根據美國法律創建或組織之合夥公司、股份公司、企業或機構；
- 遺產(外國遺產除外)，或；
- 國內信託(定義請詳第301.7701-7條)。

適用於合夥公司的特別規定：在美國進行貿易或商業行為的合夥公司，一般須就外國合夥份額收入扣繳稅款。此外，在未收到W-9表格的某些情況下，根據1446章節之規定，合夥公司須假定合夥人為外國人，並予以扣繳。因此，如您為美國人士，並為在美國進行貿易或商業行為之合夥公司的合夥人，請將W-9表格提供予合夥公司，以確立您的美國身份及避免您的合夥份額收入遭扣繳。

以下人士必須提供W-9表格予合夥公司，以確立您的美國身份及避免您的可分配合夥份額收入(自任何美國來源的貿易或商業行為產生者)遭扣繳：

無行企業實體(非該實體)的美國擁有人；讓與信託(非該信託)的美國讓與人或其他擁有人，及；
美國信託本身(讓與信託除外)，但非為信託受益人。

外國人士：如您為外國人士，請勿使用W-9表格。請使用適當的W-8或8233表格。(請詳Pub 515：對外籍非居民及外國實體之扣繳稅款)。

成為外籍居民的外籍非居民：一般而言，僅外籍非居民的個人能依照租稅協定減少或避免某些收入類型的美國稅項。但多數租稅協定均載有「除外條款」。除外條款中所列之例外情況，可能允許受款人在依租稅協定成為美國外籍居民後仍就某些收入類型獲免稅。

如您為美國外籍居民，並依據租稅協定中的除外條款載記之例外情況而申請針對若干收入類型豁免美國稅項，則必須在W-9表格隨附聲明，具體說明以下5項事項：

1. 租稅協定締約國。一般而言，必須與您申請作為外籍非居民而獲得豁免之協定相同。
2. 涉及收入的條款。
3. 租稅協定中，載有除外條款及其例外情況的條款編號(或位置)。
4. 符合免稅資格的收入類型及金額。
5. 足夠事實以證明依照租稅協定條款獲得豁免之合理性。

示例：中美所得稅協定第20條允許在美國暫時居留的中國學生獲得的獎學金收入免稅。根據美國法律，如該學生在美國停留超過5個曆年，將依照租稅協定規定成為外籍居民。但根據中美租稅協定(日期為1984年4月30日)的第一份協議書第2段之規定，允許在中國學生成為美國外籍居民後仍適用第20條條款。符合此種例外情況(根據第一份協議書第2段所載)，並依據此種例外情況申請就獎學金或研究資助獲免稅的中國學生，應在W-9表格隨附包含上述豁免資料的聲明。

如您為外籍非居民或不需扣繳的外國實體，請提供申報單位填妥之W-8表格。

何謂預扣稅款？

任何單位向您所支付特定款項時，在一些情況下，必須扣繳該款項的一部分並支付予國稅局，此謂「預扣稅款」。可能須適用扣繳規範的付款包括利息、免稅利息、股息、經紀及易貨交易、租金、權利金、非員工薪資及來自漁船經營商的某些付款。房地產交易並不適用扣繳規範。

若您已向申請人提供正確的稅籍編號(TIN)，且作出適當聲明，並在稅務申報表上完整申報所有應稅利息及股息，則您收到的款項不適用扣繳規範。

在以下情況，您收到的款項須遭扣繳：

1. 未向申報單位提供您的稅籍編號(TIN)；
2. 在被要求時未能驗證您的稅籍編號(TIN)(詳見第二部分說明)；
3. 國稅局告知申報單位您提供的稅籍編號(TIN)不正確；
4. 國稅局告知，您因未完整申報所有應申報之利息及股息，而須遭扣繳，或；
5. 在上述4項情況下，未主動向申報單位驗證您適用於扣繳規範(僅就於1983年後開立的應申報利息及股息的帳戶而言)。

某些受款人及款項可免除扣繳。(詳見豁免扣繳人碼及W-9表格的申報單位其他說明)。
亦請見適用於合夥公司的特別規定。

何謂FATCA申報？

FATCA法案要求簽署協議之金融機構申報美國人士持有之美國帳戶資訊，某些特定受款人可豁免於申報，請參閱FATCA豁免申報規定及W-9表格申報單位填寫說明。

資料更新

若您已非豁免受款人，您必須提供資料更新予過去您聲明為豁免受款人的申報單位，若您預期該申報單位從此應申報您的所得。

示例：若您得稅籍身分由C型股份公司轉變為S型股份，或您已不具免稅資格，您可能須更新您的資料。另外，若帳戶名稱或稅籍編號(TIN)改變，您必須提供一份新的W-9表格。示例：因讓與信託的讓與人去世故須更新資料。

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

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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 as shown on the entity’s tax return on line 1 and any business, trade, or 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 document creating the entity. You may enter any business, 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 Regulations 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 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 line 2, “Business name/disregarded entity name.” 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.

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • 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.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• 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 on 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)
- 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

罰則

未能提供稅籍編號 (TIN)：如您未能向申報單位提供正確的稅籍編號 (TIN)，則須就每次的錯誤支付罰款50美元，若有關情形為合理原因而非蓄意疏忽造成則除外。

針對有關扣繳的錯誤資料之民事罰則：若您提供沒有合理根據的錯誤資料而免於扣繳，將導致罰款 500美元。

針對偽造資料之刑事罰則：若您蓄意提供虛假聲明或核證，可能會受到刑事處罰 (包括罰款及/或監禁)。

濫用稅籍編號 (TIN)：若申報單位在違反聯邦法律下披露或使用稅籍編號 (TIN)，申報單位可能會受到民事及刑事處罰。

**特別說明
第一行**

名稱

此處為必填，請勿留空白。姓名應與所得稅申報表之姓名

如帳戶以聯名名義開立(不包含外國金融機構 (FFI) 所持有之帳戶)，請首先列出在W-9表格第1部分填寫的號碼的單位或實體的名稱，並將其圈註。如欲提供W-9表格予FFI證明聯名帳戶之資訊，美國帳戶持有人應各自提供W-9表格。

個人：填寫同所得稅申報表之姓名。但如果您最近曾更改姓氏 (如因婚姻)，且並未就更名通知社會安全保障部，則請填寫您的名字以及同社會安全卡之舊姓及您的新姓。

註解：ITIN 申請人：填寫與W-7申請表格line 1a, 上填寫的名字相同之姓名。這應與您填寫在1040/1040A/1040EZ上的姓名相同。

獨資經營業主：請在名稱欄第一行填寫同您填寫在1040/1040A/1040EZ上相同之個人名稱。您可在第二行填寫商業名稱欄填寫商業、貿易或商號 (DBA)。

合夥公司，C型公司及S型公司：請在名稱欄填寫您的實體名稱。您可在商業名稱欄填寫商業、貿易 或商號 (DBA)。

無行企業實體：根據聯邦稅法規定，「無行企業實體」為不將其視為與業主分開的企業實體。請詳見第301.7701-(2)(c)(iii)。請在名稱欄填入業主的名稱。在名稱欄中所輸入的名稱不可為無行企業實體。在名稱欄所填入的名稱必須同該所得之所得稅申報所示。

示例：若一個外國有限責任公司依照聯邦稅務規定被視為無行企業實體，其擁有人為本國人士，其擁有人的名稱將被填入名稱欄。

如果無行企業實體的實質擁有人也是無行企業實體，請往上追溯控制權至第一個依照聯邦稅務規定被視為不是非獨立之擁有人，並填入其名稱。如無行企業實體的擁有人為外國人士，就算持有美國稅籍編號 (TIN)，仍必須填寫適當的W-8表格。

註：請依填入名稱欄之單位身分勾選適當的稅務分類(個人/獨資經營業主、合夥公司、C型股份公司、S型股份公司以及信託/遺產)

第二行

您可以與第二行填寫您的商業名稱，商品名，DBA名稱，或無形企業體名稱。

第三行

請於第三行勾選適用於第一行上填寫的姓名之選項。務必勾選一個選項。

第一行所列之法人/個人為	確認勾選之內容
•公司	公司
•個人 •獨資或 •由個人持有之單一成員有限責任公司，該個人與公司分開	個人/獨資經營者或單一成員有限責任公司
•合夥企業被視為有限責任公司 •有限責任公司已經提交8832或2553表格而將以公司身分納稅 •有限責任公司與其所有人分開，但該所有人為一間有限責任公司且未與公司分開	有限責任公司並輸入適當的稅籍身分分類。(P=合夥企業; C=C公司或S=S公司)
•合夥	合夥
•信託/遺產	信託/遺產

第四行 豁免受款人

如您豁免於扣繳或申報FATCA，請在「豁免」欄填入適用之代碼。

豁免受款人代碼

一般而言，個人 (包括獨資經營業主) 不會豁免於扣繳。公司的某些付款 (如利息及股息) 可豁免於扣繳。公司就信用卡訴訟和解款項與第三方網路交易所得款項不得獲豁免於扣繳。

註：若您獲豁免於扣繳，仍應填寫本表格，以避免被錯誤扣繳。

以下受款人可獲豁免於扣繳：

1. 根據第501(a)條獲免稅的組織、任何IRA帳戶，或根據第403(b)(7)條的託管帳戶 (如帳戶符合第 401(f)(2)條 的規定)；
2. 美國或其任何機構或部門；
3. 州、哥倫比亞特區、美國屬地或其任何政治分支或部門；
4. 外國政府或其任何政治分支、機構或部門，或；
5. 股份公司；
6. 在美國、哥倫比亞特區或美國屬地登記的證券或商品經銷商；
7. 在商品期貨交易委員會登記的期貨經紀商；
8. 房地產投資信託；
9. 根據1940年投資公司法規定於稅務年度期間內均有登記之實體；
10. 銀行根據第 584(a)條經營的共同信託基金；
11. 金融機構；
12. 做為投資組織代理人或託管人的中間機構，或；
13. 根據第664條或第4947條所述豁免之信託。

下表列示可能豁免於扣繳的付款類型，適用於上述第1至13項之豁免受款人：

付款類型	豁免適用對象
利息及股息	所有豁免受款人 (第 7 項除外)
經紀交易	第1至4項和第6至11項的豁免受款人，以及C型股份公司。S型股份公司僅能就2012年以前銷售的未質押證券豁免扣繳，請勿填寫豁免受款人碼。
易貨交易及贊助人股息	第 1至4項的豁免受款人
須予申報的超過600美元的付款	一般為第1至5項的豁免受款人 ²
及超過5,000美元的直接銷售額 ¹ 支付予信用卡訴訟的和 解款項與第三方網路交易款項	第1至4項的豁免受款人

¹ 見 1099表格-雜項 (雜項收入) 及其填寫說明。

² 下列支付予子公司付款，並須在1099-MSIC表格申報，且不得豁免於扣繳：醫療及保健付款，律師費及支付予聯邦機構之規費

FACTA申報代碼：以下代碼用以辨識依FATCA規定無須申報人士之身分。代碼適用於在特定境外金融機構持有非美國境內帳戶者。若您僅為替美國境內持有帳戶提交表格，您可以在這欄留下空白。若您不清楚哪些金

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.

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, 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 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 item 1, 4, or 5 below indicates 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.

融機構適用此規定，請徵詢向您徵提此表格之申報單位。

- A- 依501(a)條規定或免稅之組織，或依照7701(a)(37)定義的任何個人退休帳戶 (IRA)；
- B- 美國或其任何機構或部門；
- C- 州、哥倫比亞特區、美國屬地或其任何政治分支或部門；
- D- 公司，其股票定期交易於依1.1472-1(c)(1)(i)敘述具規模之證券市場；
- E- 與1.1472-1(c)(1)(i)敘述之公司屬同一集團之公司；
- F- 依照美國或各州法律規定登記之證券，商品或衍生性金融商品經銷商（包括名目本金合約，期貨，遠期合約及選擇權）；
- G- 房地產投資信託；
- H- 根據851條規定之受監管投資公司或根據1940年投資公司法規定於稅務年度期間的任何時間均有登記之實體；
- I- 根據第 584(a)條定義之共同信託基金；
- J- 根據第 581條定義之銀行；
- K- 經紀人；
- L- 根據第 664條或第 4947(a)(1)條所述獲免稅的信託；
- M- 根據第403(b)條與407(g)條規定之免稅信託；

第五行

在此處填上您的地址（號碼、街道及公寓或房間號）。申報機關將所有信息回饋寄送至此地址。如果現行提供的地址與要求提供W-9表格所留存之地址不同，請於第五行上方註記NEW。在付款方修改您所提供之新地址前，您的舊地址仍可能被繼續使用。

第六行

在此處填上市、州及郵遞區號。

第一部分. 稅籍編號 (TIN)

請在適當方格填寫您的稅籍編號 (TIN)：若您為外籍居民，並無SSN且不符合資格獲得SSN，則您的稅籍編號 (TIN) 即為國稅局個人稅籍編號 (ITIN)。請在社會安全號碼方格填寫個人稅籍編號 (ITIN)。如您並無個人稅籍編號 (ITIN)，請參閱：如何獲得稅籍編號 (TIN)。

若您為獨資經營業主並擁有EIN，可填寫SSN或EIN。

若您被視為獨立於擁有人的無行企業實體的單一股東LLC（見第2頁有限責任公司 (LCC)），請填寫擁有人的SSN（如擁有者有EIN，則填寫EIN）。請勿填寫無行企業實體的EIN。如LLC分類為股份公司或合夥公司，請填寫實體的EIN。

註：有關名稱與稅籍編號 (TIN) 的進一步綜合解釋，請見「應向申報單位提供之名稱及號碼」。

如何獲得稅籍編號 (TIN)：若您沒有稅籍編號 (TIN)，請立即申請。欲申請 SSN，請向當地的社會安全保障部辦事處索取 SS-5 表格（申請社會安全卡）或從 www.ssa.gov 下載本表格。亦可致電 1-800-772-1213 獲取本表格。請使用 W-7 表格（申請國稅局個人稅籍編號）申請個人稅籍編號 (ITIN)，或使用 SS-4 表格（申請雇主身分識別號碼）申請 EIN。您可登入 IRS 網站 www.irs.gov/businesses，點擊開始業務 (Starting a Business) 下的雇主身分識別號碼 (Employer Identification Number (EIN))，線上申請 EIN。您可以 www.irs.gov/Forms 下載或列印 W-7 及/或 SS-4 表格。您亦可至 www.irs.gov/OrderForms 申請，IRS 將會於 10 個工作日內郵寄 W-7 和/或 SS-4 表格給您

若您被要求填寫 W-9 表格但沒有稅籍編號 (TIN)，請在稅籍編號 (TIN) 空白處填上「已申請」，然後在表格簽署及註明日期，並將其交給申報單位。有關利息及股息付款以及可立即買賣的金融工具產生之特定付款，一般有 60 天時間來獲得稅籍編號 (TIN) 並提供給申報單位，否則此後須遭受扣繳。

60 天的規則並不適用於其他類型的付款。在您向申報單位提供稅籍編號 (TIN) 前，您的所有相關付款均須扣繳。

註：填寫「已申請」表示您已申請稅籍編號 (TIN) 或有意儘快申請稅籍編號 (TIN)。

注意：擁有人為外籍人士的無行企業國內實體必須使用 W-8 表格。

第二部分、聲明

欲向扣繳義務人證明您為美國人士或外籍居民，請簽署 W-9 表格。在第 1、4、5 項及另有指示情況下，扣繳義務人可能要求您簽署聲明。

對聯名帳戶而言，如被要求簽署聲明，僅稅籍編號 (TIN) 名列第一部份的人士應簽署。如果是無行企業實體，在名稱欄所示人士必須簽署。豁免受款人見第 3 頁豁免受款人段落。

簽署要求：請按下文第 1 至 5 項完成聲明。

1. 於 1984 年前開立的利息、股息、易貨交易帳戶及於 1983 年被視為活躍的經紀帳戶：您必須提供正確的稅籍編號 (TIN)，但不必簽署聲明。

2. 於 1983 年後開立的利息、股息、經紀及易貨交易帳戶及於 1983 年被視為不活躍的經紀帳戶：您必須簽署聲明，否則須將遭扣繳。如果您須適用扣繳，並僅向申報單位提供正確的稅籍編號 (TIN)，則您必須劃掉聲明中第 2 項，然後簽署表格。

3. 房地產交易：您必須簽署聲明。可劃掉聲明中第 2 項。

4. 其他付款：您必須提供正確的稅籍編號 (TIN)，但不必簽署聲明，除非您獲通知以前提供的稅籍編號 (TIN) 不正確。「其他付款」包括申報單位在貿易或從事商業行為過程中就租金、專利費、貨品（商品票據除外）、醫療及保健服務（包括對公司的付款）支付的款項；就服務對非僱員的付款；對特定漁船船員及漁夫的付款；以及支付予律師的款項（包括對公司的付款）。

5. 您所支付的貸款利息、收購或放棄抵押物業、取消債務贖回權、符合資格學費計劃付款（根據第 529 條）、ABLE 帳戶（根據第 529A 條）、IRA、Coverdell ESA、Archer MSA 或 HSA 付款或分配，以及退休金分配：您必須提供正確的稅籍編號 (TIN)，但不必簽署聲明。

應向申報單位提供之名稱及號碼：

帳戶類型	提供下列人士的名稱及 SSN
1. 個人	1. 個人
2. 兩名或以上個人（聯名帳戶） 非由 FFI 所持有之帳戶	2. 帳戶的實際擁有人，或（若為共同資金）帳戶的第一名個人 ¹
3. 兩名或以上美國居民（由 FFI 所持有之聯名帳戶）	3. 每一帳戶持有人
4. 未成年人的託管帳戶	4. 未成年人 ²
5.a. 普通可撤銷儲蓄信託（讓與人亦為受託人）	5.a. 讓與人-受託人 ¹
b. 並非州法律項下的合法或有效信託的名義信託帳戶	b. 實際擁有人 ¹
6. 個人所有的獨資經營無行企業實體	6. 擁有人 ³
7. 讓與信託使用非必需的表格 1099 方法 1 申報（參閱條例 1.671-4(b)(2)(i)(A)）	7. 讓與人*
帳戶類型	提供下列人士的名稱及 EIN
7. 並非由個人擁有的無行企業實體	7. 擁有人
8. 有效信託、遺產或退休金信託	8. 法律實體 ⁴
9. 公司或在 8832 表格選擇公司身份的有限責任公司	9. 公司
10. 社團、會所、宗教、慈善、教育或其他免稅組織	10. 組織
	11. 合夥公司
	12. 經紀人或代理人
	13. 公共實體

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), ABLE accounts (under section 529A), 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.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations 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*, earlier.

*Note: The 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, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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.

<p>11. 合夥公司或多股東 LLC</p> <p>12. 經紀人或登記代理人</p> <p>13. 以公共實體的名義 (如州或地方政府、學區或監獄) 在農業部開立的帳戶, 以接受農業計劃付款</p> <p>14. 讓與信託使用非必需的 1041 表格申報或是非必需的 1099 表格方法 2 申報 (參閱條例 1.671-4(b)(2)(i)(B))</p>	<p>14. 信託</p>
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籍編號 (TIN) (包含聯邦機構), 以申報向您支付的利息、股息及其他收入、您所支付的貸款利息、收購或放棄抵押物業、取消債務贖回權、或您向 IRA 或 Archer MSA 或 HAS 作出的付款。國稅局將有關號碼用於識別目的, 有助核實您的稅務申報表的準確性。國稅局亦可能將此資料提供予司法部進行民事及刑事訴訟, 以及提供予市、州、哥倫比亞特區及美國屬地供實施其稅務法律。我們亦可能根據稅務條約將此資料提供予其他國家, 提供予聯邦及州機構用以執行聯邦非稅收刑事法律, 或提供予聯邦執法部門及情報機構以打擊恐怖活動。

不論您是否被要求提交納稅申報書, 均必須提供稅籍編號 (TIN)。對未向付款人提供稅籍編號 (TIN) 的受款人, 付款人一般須為其扣繳應稅利息、股息及其他特定付款之一部分。如提供不實或蓄意舞弊之資料, 也可能受到懲罰。

- 1 首先請列出您提供的號碼與人士的姓名, 並將其圈註。如聯名帳戶僅一人擁有 SSN, 請提供該人士的號碼。
- 2 圈註未成年人姓名, 並提供其 SSN。
- 3 您必須提供個人姓名, 亦可在第二行名稱填寫您的商業或「DBA」名稱。您可使用 SSN 或 EIN (如有), 但國稅局鼓勵您使用 SSN。
- 4 請首先列出信託、遺產或退休金信託的名稱, 並將其圈註。(請勿提供個人代表或受託人的稅籍編號 (TIN), 除非帳戶所有權中並未指明法律實體。) 亦請參閱適用於合夥公司的特別規定。

註: 讓與人也必須繳交 W-9 表格給信託受託人

註: 當多於一個名稱被列出時, 若沒有圈註任一名稱, 將適用符合第一個名稱身份之號碼

保護您的稅務記錄, 防止身份被盜用

身份被盜時有發生, 他人可能未經許可使用您個人資料 (如姓名、社會安全碼 (SSN) 或其他身份資料) 進行詐騙或其他犯罪行為。盜用身份者可能使用您的 SSN 獲得工作, 亦可能使用您的 SSN 提交納稅申報書來獲得退稅。

為降低風險, 請:

- 保護您的 SSN;
- 確保僱主保護您的 SSN, 及;
- 謹慎選擇報稅助理。

如您認為身份已被不當使用於稅務目的, 並收到國稅局的通知, 請立即對通知或是信上的名字以及電話作出回應。

如果您的身分有被不當使用於稅務目的之風險。例如: 遺失皮包、發現可疑的信用卡交易或帳單。請致電 1-800-908-4099 或填寫 14039 表格。

如欲取得更多訊息, 參閱 Pub 5027 (繳稅人身分被盜用之資訊)

身份被盜用的受害者如蒙受經濟損害或系統性問題, 或正尋求幫助解決透過正常管道未能解決的稅務問題, 可能符合資格獲得納稅義務人援助服務 (TAS) 的支援。如欲獲得 TAS, 請致電 TAS 免費個案申訴專線 1-877-777-4778 或 TTY/TDD 1-800-829-4059。

保護您免受可疑郵件或網絡釣魚陰謀所害。 網絡釣魚指設立及使用專為模仿合法商業電子郵件及網站的電子郵件及網站。最常見的舉動是向用戶發送電子郵件, 偽稱為既有合法成立的企業, 意圖欺騙用戶提供個人資料以盜用其身份。國稅局不會主動透過電子郵件與納稅義務人聯絡。此外, 國稅局不會透過電子郵件索取個人詳細資料, 亦不會要求納稅義務人提供 PIN 號、信用卡、銀行或其他金融帳戶的密碼或類似的秘密登錄資料。

如您為主動要求, 卻收到聲稱來自國稅局的電子郵件, 請將其轉發予 phishing@irs.gov。您亦可致電 1-800-366-4484, 向稅務管理檢察長舉報濫用國稅局名稱、標識或國稅局其他個人財產的情況。請將可疑電子郵件轉發予聯邦貿易委員會 (spam@uce.gov) 或透過 www.ftc.gov/complaint 檢舉。您亦可以透過 www.ftc.gov/idtheft 或 877-IDTHEFT (877-438-4338) 聯繫 FTC。如果您是身份被盜用的受害者, 請參閱 www.IdentityTheft.gov 及 Pub 5027。

如欲了解更多有關盜取身份及如何降低身份被盜取的風險資料, 請參考 www.irs.gov/IdentityTheft

隱私法通知

國內稅務法第 6109 條規定, 您須向那些必須向 IRS 提供資料的申報單位提供正確的稅

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 of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

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.