

W-9 填寫說明

W-9

Form W-9
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1.美國報稅時使用的英文名 (不可空白)	
2 Business name/disregarded entity name, if different from above 2.營業實體名稱/非企業實體名稱 (如名稱與上述不同, 始須填寫)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member limited liability company ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 3.請選擇適當的稅務分類 (擇一勾選)	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 2). Exemption from FATCA reporting code(s) 4.稅收豁免 (請參見指引 P3) Exemption from FATCA reporting code(s) 豁免受款人代碼 (如有) Exemption from FATCA reporting code(s) 豁免 FATCA 代碼 (如有) (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) 5.地址	Requester's name and address (optional) 稅務資訊要求者之姓名與地址
6 City, state, and ZIP code 6.城市, 州, 郵遞區號	(非必填)
7 List account number(s) here (optional) 7.帳戶號碼 (非必填)	

Part I Taxpayer Identification Number (TIN) 稅籍編碼

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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number 社會安全號碼	
	(自然人填)
or	
Employer identification number 公司編號	
	(法人填)

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 3 if you are notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on Form 1099-INT, 1099-DIV, or 1099-MISC, or if you are subject to an information reporting agreement, but you must enter the correct FATCA code(s) on this form. For more information, see the instructions on page 3.

簽名 (請同第一項英文名)

日期 (西元年/月/日)

Sign Here	Signature of U.S. person ▶	Date ▶
-----------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.

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) 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?* on page 2.

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?* on page 2 for further information.

W-9 填寫說明

W-9

Form W-9
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1.美國報稅時使用的英文名 (不可空白)	
2 Business name/disregarded entity name, if different from above 2.營業實體名稱/非企業實體名稱 (如名稱與上述不同, 始須填寫)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or ☐ G. Corporation ☐ S Corporation ☐ Partnership 信託/遺產 ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 個人/獨資經營或單一成員的有限責任公司 C類公司 S類公司 信託/遺產 ☐ Other (see instructions) 有限責任公司 請於後方填寫稅務分類 → C 或 S 或 P	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 2). Exemption from FATCA reporting code(s) 4.稅收豁免 (請參見指引 P3) Exemption from FATCA reporting code(s) 豁免受款人代碼 (如有) Exemption from FATCA reporting code(s) 豁免 FATCA 代碼 (如有) (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) 5.地址	Requester's name and address (optional) 稅務資訊要求者之姓名與地址
6 City, state, and ZIP code 6.城市, 州, 郵遞區號	(非必填)
7 List account number(s) here (optional) 7.帳戶號碼 (非必填)	

Part I Taxpayer Identification Number (TIN) 稅籍編碼

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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number 社會安全號碼	
	- -
(自然人填)	
or	
Employer identification number 公司編號	
	-
(法人填)	

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 the box on this form indicating that you are exempt from backup withholding because you have failed to report all interest and dividends if you have been notified by the IRS that you are currently subject to backup withholding. If you are not subject to backup withholding, you must enter the correct TIN. If you are subject to backup withholding, you must enter the correct TIN and the date of the IRS notification, but you must not enter the date of the IRS notification if you are not subject to backup withholding.

簽名 (請同第一項英文名)

日期 (西元年/月/日)

Sign Here	Signature of U.S. person ▶	Date ▶
-----------	---	-----------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.

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) 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?* on page 2.

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?* on page 2 for further information.

W-9 填寫說明

W-9

Form W-9
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1.美國報稅時使用的英文名 (不可空白)	
2 Business name/disregarded entity name, if different from above 2.營業實體名稱/非企業實體名稱 (如名稱與上述不同, 始須填寫)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or ☐ G Corporation ☐ S Corporation ☐ Partnership 信託/遺產 ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 個人/獨資經營或單一成員的有限責任公司 C類公司 S類公司 信託/遺產 ☐ Other (see instructions) 有限責任公司 請於後方填寫稅務分類 → C 或 S 或 P	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 2). 4.稅收豁免 (請參見指引 P3) Exemption from FATCA reporting 豁免受款人代碼 (如有) Exemption from FATCA reporting 豁免 FATCA 代碼 (如有) (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) 5.地址	Requester's name and address (optional) 稅務資訊要求者之姓名與地址
6 City, state, and ZIP code 6.城市, 州, 郵遞區號	(非必填)
7 List account number(s) here (optional) 7.帳戶號碼 (非必填)	

Part I Taxpayer Identification Number (TIN) 稅籍編碼

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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number 社會安全號碼	
	- - (自然人填)
or	
Employer identification number 公司編號	
	- (法人填)

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 3 if you are 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. If you are subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form.

簽名 (請同第一項英文名)

日期 (西元年/月/日)

Sign Here	Signature of U.S. person ▶	Date ▶
-----------	---	-----------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.

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) 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?* on page 2.

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?* on page 2 for further information.

W-9 填寫說明

W-9

Form W-9
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1.美國報稅時使用的英文名 (不可空白)	
2 Business name/disregarded entity name, if different from above 2.營業實體名稱/非企業實體名稱 (如名稱與上述不同, 始須填寫)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member limited liability company ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 3.請選擇適當的稅務分類 (擇一勾選)	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 2). ☐ Exemption from FATCA reporting. Enter FATCA exemption code(s) 4.稅收豁免 (請參見指引 P3) 豁免受款人代碼 (如有) 豁免 FATCA 代碼 (如有) (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) 5.地址	Requester's name and address (optional) 稅務資訊要求者之姓名與地址
6 City, state, and ZIP code 6.城市, 州, 郵遞區號	(非必填)
7 List account number(s) here (optional) 7.帳戶號碼 (非必填)	

Part I Taxpayer Identification Number (TIN) 稅籍編碼

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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number 社會安全號碼	
	- -
(自然人填)	
or	
Employer identification number 公司編號	
	-
(法人填)	

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 3 if you are notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on Form 1099-INT, 1099-DIV, or 1099-MISC, or if you are subject to an information reporting agreement, but you must enter the correct FATCA code(s) on this form. For more information, see the instructions on page 3.

簽名 (請同第一項英文名)

日期 (西元年/月/日)

Sign Here	Signature of U.S. person ▶	Date ▶
-----------	---	-----------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.

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) 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?* on page 2.

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?* on page 2 for further information.

W-9 填寫說明

W-9

Form W-9
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1.美國報稅時使用的英文名 (不可空白)	
2 Business name/disregarded entity name, if different from above 2.營業實體名稱/非企業實體名稱 (如名稱與上述不同, 始須填寫)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member limited liability company ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 3.請選擇適當的稅務分類 (擇一勾選)	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 2). 4.稅收豁免 (請參見指引 P3) Exemption from FATCA reporting (code) 豁免受款人代碼 (如有) Exemption from FATCA reporting (code) 豁免 FATCA 代碼 (如有) (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) 5.地址	Requester's name and address (optional) 稅務資訊要求者之姓名與地址
6 City, state, and ZIP code 6.城市, 州, 郵遞區號	(非必填)
7 List account number(s) here (optional) 7.帳戶號碼 (非必填)	

Part I Taxpayer Identification Number (TIN) 稅籍編碼

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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number 社會安全號碼	
	(自然人填)
or	
Employer identification number 公司編號	
	(法人填)

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 3 if you are 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. If you are subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form.

簽名 (請同第一項英文名)

日期 (西元年/月/日)

Sign Here	Signature of U.S. person ▶	Date ▶
-----------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.

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) 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?* on page 2.

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?* on page 2 for further information.

W-9 填寫說明

W-9

Form W-9
(Rev. December 2014)
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.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1.美國報稅時使用的英文名 (不可空白)	
2 Business name/disregarded entity name, if different from above 2.營業實體名稱/非企業實體名稱 (如名稱與上述不同, 始須填寫)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member limited liability company ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 3.請選擇適當的稅務分類 (擇一勾選)	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 2). 4.稅收豁免 (請參見指引 P3) Exemption from FATCA reporting (code) 豁免受款人代碼 (如有) Exemption from FATCA reporting (code) 豁免 FATCA 代碼 (如有) (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) 5.地址	Requester's name and address (optional) 稅務資訊要求者之姓名與地址
6 City, state, and ZIP code 6.城市, 州, 郵遞區號	(非必填)
7 List account number(s) here (optional) 7.帳戶號碼 (非必填)	

Part I Taxpayer Identification Number (TIN) 稅籍編碼

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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number 社會安全號碼	
	(自然人填)
or	
Employer identification number 公司編號	
	(法人填)

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 the certification that you are not subject to backup withholding because you have failed to report all interest and dividends if you are notified by the IRS that you are currently subject to backup withholding. If you are subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form. If you are not subject to backup withholding, you must enter the correct TIN on this form.

簽名 (請同第一項英文名)

日期 (西元年/月/日)

Sign Here	Signature of U.S. person ▶	Date ▶
-----------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/tw9.

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) 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?* on page 2.

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?* on page 2 for further information.