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

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All W Forms must be completed in English

For joint accounts, each account holder must complete a separate form. The form W-9 must be completed correctly without any alterations. If you make a mistake, please start again with a new form. Do not use liquid paper or any other correctional tool.

- Line 1 Insert the full name as shown on your income tax return form
- Line 2 Insert your business name/disregarded entity name **only** if the answer is different to your answer for Line 1
- Line 3 Only check one box in this section. If you are a limited liability company, check the LLC box and enter your tax classification as C (C Corporation), S (S Corporation) or P (Partnership)
- Line 4 (if applicable) Write down the 'Exempt Payee Code' and 'Exemption from FATCA reporting code' in the fields indicated

Note: if you have any queries regarding these codes, please seek independent tax advice

- **Line 5** Enter your full street address
- Line 6 Enter your city/town, country/jurisdiction and/or state, post code/ZIP
- Line 7 We recommend that you **do not** list any account numbers as you may have to provide forms for accounts you have not included

## Part I Taxpayer Identification Number (TIN)

- **A** For individuals or sole proprietors: enter your social security number (SSN)
- **B** For entities (ie businesses) enter your employer identification number (EIN)
- **Note:** A valid US Tax identification number will always
  - include numbers (no letters or other characters)
  - be made up of nine digits
  - and never
  - consist of nine of the same number
  - be made up of nine sequential numbers either ascending or descending

If you have applied for a TIN or are about to, please enter **Applied** for in either the SSN or TIN boxes. You will have 60 days to provide us with the TIN

## Part II Certification

**C** and **D** Please sign and date the form. If you are signing on behalf of an entity, please be sure you are authorised to do so.

**Note:** This form can only be signed under a Power of Attorney (POA) if the POA specifically states that the agent/attorney is able to sign on tax matters or tax forms and a copy is provided or held, alternatively if an IRS Form 2848 is provided

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