

Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification
稅務識別碼與聲明之請求

► Go to www.irs.gov/FormW9 for instructions and the latest information.
表格說明及其最新資訊請參考：www.irs.gov/FormW9

Give Form to the requester. Do not send to the IRS.
繳交此表格給請求者。勿直接交付給 IRS

Before you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below. 開始填表單前，有關 W-9 表格填表目的的相關指引，請參酌以下提及之保單目的。

Print or type See Specific Instructions on page 3. 列印或打字 詳見第 3 頁 具體說明	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) 實體及個人名稱為必填，請勿於此欄留白。(獨資商號或非企業實體，請於第 1 欄輸入所有者姓名，並於第 2 欄輸入企業/非企業實體名稱。
	2 Business name/disregarded entity name, if different from above 營運名稱/非企業實體名稱，若與上述不同。
	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: 勾選填寫名稱於第 1 欄之人士適用的聯邦課稅分類；請擇一勾選以下七個欄位： <input type="checkbox"/> Individual/sole proprietor or single-member LLC 個人/獨資經營者或單一成員有限責任公司 <input type="checkbox"/> C Corporation C 型企業 <input type="checkbox"/> S Corporation S 型企業 <input type="checkbox"/> Partnership 合夥企業 <input type="checkbox"/> Trust / Estate 信託/遺產 <input type="checkbox"/> Limited liability Company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) 有限責任公司。輸入課稅分類(C = C 型企業, S=S 型企業, P=合夥企業) ► Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. 備註： 請確認於上方勾選有限責任公司欄位者，應輸入適當的稅務識別碼(C, S 或 P)。除非其為非企業實體，該實體應依所有人之稅務身分勾選之。 Other (see instructions) 其他(詳見說明)►
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): 豁免(代碼僅適用於某些實體而非個人，請參照第 3 頁說明) Exempt payee code (if any) 免稅受款人代碼(若有)_____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) FATCA 申報豁免號碼(若有)_____ (Applies to accounts maintained outside the United State. 適用於美國境外帳戶)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions 於前述 3a 欄勾選合夥企業、信託/遺產或勾選 P 型企業之有限責任公司者，於提供此表單予您享有所有者權益之合夥企業、信託或遺產時，請確認其是否擁有其餘外國合夥人、所有人或受益人，並參酌指引...
5 Address (number, street, and apt. or suite no.) See instructions. 地址 (號碼、街道、及公寓或房間號碼)。詳見說明。	Requester's name and address (optional) 請求者名稱與地址(選填)
6 City, state, and ZIP code 城市、州、及郵遞區號	
7 List account number(s) here (optional) 在此列出帳戶號碼 (選填)	

PART I 第一部份	Taxpayer Identification Number (TIN) 稅務識別碼 (TIN)
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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. 在適當空格內輸入您的 TIN。為避免扣繳，TIN 必須和第一欄所列之名稱相符。對於個人而言，一般情況下，TIN 即為您的社會安全號碼 (SSN)。然而，對於外國居民、獨資經營者或非企業實體，請參閱後方針對第一部分的說明。對於其他實體，TIN 為雇主身分識別號碼 (EIN)。如果您不具任何號碼，請參閱後方「如何取得 TIN」。

Note. If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.
備註：若該帳戶持有人不只一位，請參閱第一欄的說明及「須提供給請求者的名稱與號碼」之指引填入數字。

Social security number 社會安全號碼	
<div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
or 或	
Employer identification number 雇主身分識別號碼	
<div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>

PART II 第二部份	Certification 聲明
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Under penalties of perjury, I certify that:
在知悉偽證罪之懲罰下，本人聲明：

- 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 此表格顯示的號碼為本人正確的稅務識別碼 (或本人正在等待稅務識別碼的核發)；且
- 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 本人不適用扣繳規範，因為：(a) 本人免於扣繳，或 (b) 本人並未因未申報所有利息或股息而須適用扣繳規範而被美國國稅局(IRS)通知，或 (c) 美國國稅局已通知本人不再適用扣繳規範；且
- I am a U.S. citizen or other U.S. person (defined below) ;and

本人為美國公民或其他美國人士（定義如下）；且

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

此文件上聲明的 FATCA 號碼(若存在)指出本人已豁免於 FATCA 申報為正確無誤。

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.

聲明之說明： 若美國國稅局已通知您因未於報稅上申報所有利息與股息而須適用預扣繳規範，您必須劃掉上述第 2 項。針對房地產交易，第 2 項不適用。針對抵押貸款支付之利息、抵押財產之收購或拋棄、債務之取消、個人退休計劃（IRA）的提撥及在一般狀況下非屬利息和股息的款項，您不需要簽署此聲明，但您必須提供正確的 TIN。請參閱後方針對第二部份的說明。

Sign Here	Signature of U.S. person ► 美國人士簽名	Date 日期 ►
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General Instructions 一般說明

Section references are to the Internal Revenue Code unless otherwise noted. 除非另有說明，章節引用自美國稅法。

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

未來發展。 關於 W-9 表格及其說明相關的最新資訊，例如在發佈 W-9 表格後所制訂的法規，將公佈於：www.irs.gov/FormW9。

What's New 新增內容

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

修改第 3a 欄位，以闡明非企業實體應如何完成填答。有限責任公司為非企業實體者，應選取對應其所有人之稅務身分類別之欄位。反之，則應選取 LLC 欄位並輸入適當的稅務身分類別。

新增 3b 欄位至此表單。穿透性實體向享有所有權益的另一穿透性實體提供 W-9 表單時，需填寫此欄位，揭露其所有之直接或間接的外國合夥人、所有人或受益人。此項變更旨在使專透性實體提供其所有之間接外國合夥人、所有人或受益人之資訊，以符合申報要求。舉例而言，具任何間接外國合夥人之合夥企業須填寫 K-2 和 K-3 表單。請參閱 K-2 和 K-3 表單之合夥人指引（1065 表單）。

Purpose of Form 表格目的

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they 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:

須向美國國稅局報稅的人士或實體（W-9 表格請求者）需取得您的稅務識別碼（TIN），這可能為社會安全號碼（SSN），個人稅務識別碼（ITIN），採用納稅人識別號（ATIN），或雇主身分識別號碼（EIN），以申報退還給您的總金額，或其他應申報總金額的資訊。申報範例包含然不限於以下：

- Form 1099-INT (interest earned or paid)
1099-INT 表格(取得或支付的利息)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
1099-DIV 表格(股息，包含股票及共同基金的股息)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
1099-MISC 表格(各式不同的收入，獎勵，獎品或總收益)

- Form 1099-NEC (non employee compensation).
1099-NEC 表格(非雇傭報酬)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
1099-B 表格(經紀人執行的股票或共同基金之銷售及特定的其他交易)
- Form 1099-S (proceeds from real estate transactions)
1099-S 表格(房地產交易的收入)
- Form 1099-K (merchant card and third party network transactions)
1099-K 表格(商家卡及第三方網路交易)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
1098 表格(住房抵押貸款利息)、1098-E 文件(學生貸款利息)、1098-T(學費)。
- Form 1099-C (canceled debt)
1099-C 表格(取消債務)
- Form 1099-A (acquisition or abandonment of secured property)
1099-A 表格(有擔保財產的收購或拋棄)

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

只有當您是美國人士(包含外籍居民))時，才須使用 W-9 表格並提供您正確的 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.

若您不連同 TIN 一起回覆 W-9 表格給請求者，您可能會遭預扣稅。請參考後方的「什麼是預扣稅？」。

By signing the filled-out form, you:

在填寫表格時，您須：

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 聲明您提供的 TIN 是正確的（或正在等待稅務識別碼的核發），
- Certify that you are not subject to backup withholding, or 聲明您不適用預扣繳規範，或
- Claim exemption from backup withholding if you are a U.S. exempt payee
聲明您免受扣繳，若您為免稅的美國受款人。
- Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and 聲明您非外國人之身分，以符合第三章及第四章扣繳稅款之規範（如適用）。
- 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.
聲明此文件上聲明的 FATCA 號碼(若存在)指出您本人已豁免於 FATCA 申報為正確無誤。詳細資訊，請參考後方的「什麼是 FATCA 申報」。

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.

備註。 若您為美國人士且若有請求者使用 W-9 表格以外的表格要求您提供 TIN，倘該表格與 W-9 表格相似，則您必須使用請求者提供的表格。

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

美國人士的定義。如果您符合下列情況，您即為聯邦稅課稅目的下所認定的美國人士：

- An individual who is a U.S. citizen or U.S. resident alien; 美國公民或美國外籍居民；
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States; 於美國創立或成立，或根據美國法律成立的合夥企業、企業、公司或協會；
- An estate (other than a foreign estate) ;or 遺產（外國遺產除外）；或
- A domestic trust (as defined in Regulations section 301.7701-7). 本國信託(如法規第 301.7701-7 節所定義)。

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities. **建立美國人身分以完成第三章、第四章之扣繳目的。** 向外國人支付款項，包含收益的分配、配置或銷售收益的移轉，須依據第 3 章或第 4 章（第 1441–1474 節）之規範進行扣繳。依據上述規範，若未收穫 W-9 表格或其他非外國人身分之聲明，扣繳義務人、受讓人或合夥企業（付款人）通常會適用推定原則，要求付款人向收款人、所有人、轉讓人或合夥人（收款人）預扣應繳納稅金，詳見 515 政策對非居民外國人及外國實體預扣稅款。

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status. 以下人士須提供其 W-9 表格予的付款人以建立非外國人身分。

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity; 當非企業實體的所有人為美國人士時；應提供表單者為該美國人士，而非該非企業實體。
- 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 當贈予人信託的贈予人為美國人士或有其他美國持有人時，一般而言該美國人士贈予人或其它贈予人信託的美國持有人；而非該贈予人信託；及
- 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 grantor trust. 當美國信託(贈予人信託除外)；該美國信託(贈予人信託除外)，而非該贈與人信託的受益人

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding. 請參閱出版物 515，有關提供 W-9 表單或非外國人身分之聲明以免扣繳之資訊。

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

外國人士。 如果您是外國人士或已選定被視為美國人士的外國銀行美國分公司(規範於第 1 節 1441-1 (b) (2) (iv) 或其他依據第 3、4 章節，適用之部分規範)，請勿使用 W-9 表格。相反地，請使用適當的 W-8 表格或 8233 表格（請見出版物 515，非居民外國人士和外國實體實體的預扣稅）。若您為第 1 節 897(l)-1 (d) 所列符合資格之外國退休基金，或由上述基金完全持有之合夥企業，將視為非外國人士，並依 1445 節之規範扣繳。於此情形請勿使用 W-9 表格。請以適當的 W-8 表格或 8233 表格取代之（請見出版物 515，非居民外國人士和外國實體實體的預扣稅款）。

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.

非居民外國人士成為外籍居民。 一般情況下，只有非居民外國人士個人可利用租稅協定的條款來減少或消除對某些類型收入的美國稅收。然而，大多數的租稅協定包含 “保留條款” 的規定。在保留條款中明定的例外可能允許繼續對某些類型的收入免徵所得稅，即使收款人已在稅務目的下成為美國外國人士居民。

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:

若您為美國外國人士居民，並依靠包含在租稅協定保留條款的例外要求豁免某些類型收入的美國稅務，則您必須附上一份 W-9 表格，聲明以下五個項目：

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien. 該協定的國家。通常，這必須與您聲明身為非居民外國人士豁免稅務同一份條約。
2. The treaty article addressing the income. 該協定中提及收入的條款。
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions. 協定中保留條款及例外的條款號碼(或位置)。
4. The type and amount of income that qualifies for the exemption from tax. 適用免稅的收入種類和總金額。
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article. 可判斷適用協定免稅條款之充分事實。

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 their 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 their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

範例。 美國-中國租稅協定第 20 條允許暫居美國的中國學生所收到的獎學金可免稅。根據美國法律，如果這名學生在美國停留超過 5 年，就稅務目的而言他們將成為外籍居民。然而，1984 年 4 月 30 日簽訂的美國-中國租稅協定第一議定書第 2 段第 20 條允許成為美國外籍居民的中國學生可繼續適用第 20 條規定。符合此例外情況（第一議定書第 2 段規定）並依此例外狀況主張其獎學金或獎學金所得免稅的中國學生，將須於 W-9 表格附上一聲明，該聲明須包含可支持免稅的資訊。

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

如果您是無須預扣稅款的非居民外國人士或外國實體，將已適當填妥的 W-8 表格或 Form 8233 表格遞交給請求者。

Backup Withholding 預扣稅款

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, but are not limited to, 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.

什麼是預扣稅款？ 支付若干款項給您的人士必須在一定的條件下，對該款項執行 24% 的扣繳，並上繳美國國稅局。這就是所謂的「預扣稅款」。得適用扣繳的款項包括但不限於利息、免稅的利息、股利、經紀和交換交易款項、租金、權利金、支付給非員工的款項、結算金融卡或與第三方網路交易付與的金額以及若干漁船業者所支付的款項。房地產交易不適用預扣稅款。

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.

若您將正確的 TIN 提供給請求者、做出適當的聲明、並在您的稅表上申報所有的應稅利息和股利，則您所收到的款項將不會被預扣繳。

Payments you receive will be subject to backup withholding if: 倘具下列狀況之一，則您所收受的款項將須受預扣繳：

1. You do not furnish your TIN to the requester, 您未提供 TIN 給請求者,
2. You do not certify your TIN when required (see the instructions for Part II for details), 您未在被要求對您的 TIN 做出聲明(詳見第二部分的詳細說明),
3. The IRS tells the requester that you furnished an incorrect TIN, 美國國稅局告知請求者, 您所提供的 TIN 不正確,
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 美國國稅局告知您, 您因過去未在稅表上申報您所有的利息與股利(只針對應申報的利息與股利), 故您須受預扣繳, 或
5. You do not certify to the requester that you are not subject to backup withholding as described in item 4 under "By signing the filled-out form" above (for reportable interest and dividend accounts opened after 1983 only). 您未向請求者聲明, 您無須受上述第 4 點的扣繳, 如同該點所述「簽署完成填寫之表單」(僅針對在 1983 年後所開立帳戶的應申報利息和股利)。

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.

若干受款人和支付款項係豁免預扣稅款。請參閱後方的 *豁免受款人號碼* 及供請求者使用的 W-9 表格獨立說明以獲得更多資訊。

See also Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding, earlier.

亦請參閱前述第 3、4 章節建立美國身分扣繳稅款之規範。

What is FATCA Reporting? 何謂 FATCA 申報?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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.

外國帳戶稅收遵循法案(FATCA)要求合規的外國金融機構申報所有美國帳戶持有人為特定美國人士。若干受款人豁免於 FATCA 申報。更詳細的資訊請參閱後方的 *FATCA 申報代碼的豁免* 及請求者使用 W-9 表格的指示。

Updating Your Information 更新您的資訊

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 are no longer 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.

您必須向您對其主張自身為免稅受款人之任何人士提供更新之資訊, 如果您不再為免稅受款人, 並預估未來將自該人士收到應申報款項。例如, 如果您是選擇成為 S 型企業的 C 型企業, 或倘您不再免稅, 您可能需要提供更新的資訊。此外, 若帳戶名稱或 TIN 變更, 您必須提供一個新的 W-9 表格, 例如, 倘贈與人信託之贈與人死亡。

Penalties 罰則

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.

未提供 TIN. 如果您未提供正確的 TIN 給請求者, 除非基於合理的原因而非故意忽視, 每次須罰款 50 美元。

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.

扣繳資訊錯誤的民事罰則。 如果您不具合理基礎而做出錯誤陳述, 導致您不受預扣繳, 您將被罰 500 美元。

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

偽造資訊的刑事罰則。 故意偽造聲明或承諾可能會使您受到包括罰款和/或監禁的刑事罰則。

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.

誤用 TIN. 如果請求者在違反聯邦法律的情況下揭露或使用 TIN, 請求者可能會受到民事和刑事罰則。

Specific Instructions 具體說明

Line 1 第一欄位

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.

您必須在此線擇一填寫; **請勿**留白。名稱應與您的納稅申報表上的名稱相符。

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.

若該 W-9 表格是針對一聯名帳戶 (並非由外國金融機構維護之帳戶), 列出您在本 W-9 表格第一部份所填寫之帳號的個人或實體的第一個名稱並圈出。若您將本 W-9 表格提供給外國金融機構以記錄一聯名帳戶, 則每位美國人士帳戶持有人皆須提供一份 W-9 表格。

- 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.

個人。 一般情況下, 請填入您於納稅申報中所顯示的名稱。若您改變了您的姓氏但沒有通知更名社會保障管理局(SSA), 則請填入您的名字、社會安全號卡所顯示的姓氏, 和你的新姓氏。

Note for 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.

備註。ITIN 申請者: 請填入您在 W-7 表格 1a 欄所填入的個人名稱。該名稱應與您在 1040 / 1040A / 1040EZ 表格上填入的名稱相符。

- b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

獨資經營或單一人士有限責任公司。 請填入您在 1040 / 1040A / 1040EZ 表格第 1 欄所顯示的個人名稱。您也可在第 2 欄中填入您的商業、貿易, 或「以...名稱營業 (DBA)」的名稱。

- c. **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

合夥企業、C 型企業、S 型企業或有限責任公司, 非企業實體除外。 請在第 1 欄填入和實體稅務申報上所顯示相符的名稱及在第 2 欄填入任何商業、貿易, 或「以...名稱營業 (DBA)」的名稱

- 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.

其它實體。 請在第 1 欄填入和美國聯邦稅相關文件相符的名稱。該名稱須與其職照或建立該實體的其它法律文件上所顯示的名稱相符。請在第 2 欄填入任何商業、貿易, 或「以...名稱營業 (DBA)」的名稱。

- e. **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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.

非企業實體。一般而言，係指企業實體具單獨所有人，包含有限責任公司，且非屬公司型態。同時也代表實體與其持有人分離，此實體將被視為「非企業實體」。請見第 301.7701-2(c)(2)(iii)節規定。非企業實體須勾選符合其所有人稅務身分類別之欄位。在第 1 欄位中填入持有人的名稱。在第 1 欄位中所填入的實體名稱不得為非企業實體。在第 1 欄位中的名稱應是所得申報稅表上的名稱，且所得係透過該表申報。例如，一個在美國聯邦稅法下被視為非企業實體的外國有限責任公司倘具有單一持有人且為美國人士，則須在第 1 欄位填寫該美國持有人的名稱。如果該實體的直接持有人也是一個非企業實體，則填入在聯邦稅務目的下不被視為非企業實體的第一位持有人名稱。在第 2 欄「營運名稱/非企業實體名稱」中填入該非企業實體名稱。若該非企業實體的持有人是外國人士，則業主必須完成適合的 W-8 表格而不是 W-9 表格，及使該外國人持有美國 TIN。

Line 2 第二欄位

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

若您有企業名稱，商品名稱，DBA 名稱，或非企業實體，也可於第 2 欄填入。

Line 3a 第三(a)欄位

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

請針對在第 1 欄所填寫的美國聯邦稅收分類之個人名稱在第 3 欄勾選適當的欄框。第 3 欄不可複選。

IF the entity/individual on line 1 is a(n) . . . 若填寫於第 1 欄之實體/人為...	THEN check the box for . . . 則勾選...
<ul style="list-style-type: none"> Corporation 公司 	Corporation 公司
<ul style="list-style-type: none"> Individual 個人, Sole proprietorship, or 獨資經營者, 或 Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 由個人持有, 且適用聯邦稅務目的之單一成員有限責任公司。 	Individual/sole proprietor or single-member LLC 個人/獨資經營者或單一成員有限責任公司
<ul style="list-style-type: none"> LLC classified as a partnership for U.S. federal tax purposes or 有限責任公司但在美國聯邦稅法下被視為合夥關係, LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation, or 有限責任公司已提交 8832 表格或 2553 表格而將以公司身分納稅, 或 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. 有限責任公司被視為與其所有人分開的實體, 但所有人為另一家不適用美國聯邦課稅目的之有限責任公司。 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation) 有限責任公司。輸入課稅分類(C = C 型企業, S=S 型企業, P= 合夥企業)
<ul style="list-style-type: none"> Partnership 合夥企業 	Partnership 合夥企業
<ul style="list-style-type: none"> Trust/estate 信託/遺產 	Trust/estate 信託/遺產

Line 3b 第三(b)欄位

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on

line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065). If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

若您為合夥企業(包括因聯邦稅務目的歸類為合夥企業之有限責任公司)、信託、遺產並擁有任何外國合夥人、所有人或受益人，且您將此表格提供予您享有所有權益之合夥企業、信託、遺產。若您自任何合夥人、所有人或受益人接收聲明外國人身份之 W-8 表格(或文件證據)，須勾選或您自任何以勾選 3b 欄位之合夥人、所有人或受益人接收聲明外國人身份之 W-9 表格，則您必須勾選第 3b 欄位之選項內容。

備註：提供 W-9 表單及勾選 3b 欄位的合夥企業，須填寫附表 K-2 和 K-3 (表格 1065)。如欲了解更多資訊，請參閱附表 K-2 和 K-3 之合夥企業說明(表格 1065)。若應填寫 3b 欄位而未確實填寫，您可能無法接收向 IRS 提交正確申報資訊或向您的合夥人或受益人提供正確的收款人聲明所需的資訊。例如，請參閱第 6698、6722 和 6724 條以了解所適用的處罰規範。

Line 4, Exemptions 第四欄位，豁免

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.

若您豁免於預扣稅款及/或 FATCA 申報，請於第四欄位豁免欄框內填寫任何適用於您的號碼。

Exempt payee code. 受款人豁免代碼。

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.在一般情況下，個人(包括獨資經營者)並未免於預扣繳
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.除以下敘述以外，針對若干支付款項，包含利息和股利，公司可免受預扣繳。
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions 公司因支付結算支付卡或第三方網路交易支付的款項是不能免除預扣稅。
- 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 針對律師費用或給付給律師的總款項，該公司不能免除預扣稅。針對提供醫療或健康照護服務的公司，該公司不能免除 1099-MISC 文件上的需申報款項。

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

以下號碼定義若干受款人免受扣繳。請將適當的號碼填入第 4 欄。

- 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) 在第 501(a)節下免稅的組織、任何 IRA，或在第 403(b)(7)節下的保管帳戶，倘該帳戶滿足第 401(f)(2)節的要求
- The United States or any of its agencies or instrumentalities, 美國或美國的任何政府機關或機構
- A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities, 美國的州、哥倫比亞特區、聯邦或屬地，或任何上述對象的政治分支機構
- A foreign government or any of its political subdivisions, agencies, or instrumentalities 外國政府或任何其政治分支、機關或機構
- A corporation, 公司
- A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory 須在美國、哥倫比亞特區，或美國聯邦或屬地註冊的證券或商品自營商
- A futures commission merchant registered with the Commodity Futures Trading Commission 在商品期貨交易委員會註冊的期貨佣金商

- 8- A real estate investment trust
房地產投資信託
- 9- An entity registered at all times during the tax year under the Investment Company Act of 1940
根據 1940 年投資公司法在納稅年度任何時候註冊的實體
- 10- A common trust fund operated by a bank under section 584(a) in section 584(a) under, by bank operation of common trust fund,
- 11- A financial institution as defined under section 581.
金融機構
- 12- A middleman known in the investment community as a nominee or custodian
在投資圈中作為代理人或保管人而為人所知的中間人
- 13- A trust exempt from tax under section 664 or described in section 4947.
根據第 664 節或第 4947 節所述而免稅的信託。

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.

下表顯示可免受預扣繳的款項類型。該表適用於上列 1 到 13 的免稅受款人。

IF the payment is for . . . 若款項為...	THEN the payment is exempt for . . . 則款項對於...可免稅.
Interest and dividend payments 利息與股利的支付款項	All exempt payees except for 7 除了第 7 項外的所有免稅受款人
Broker transactions 經紀交易	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. 第 1 至 4 項以及第 6 至 11 項的免稅受款人，以及所有 C 型企業。S 型企業不得輸入豁免受款人代碼，因為他們僅針對 2012 年前收購的非承保證券受到豁免。
Barter exchange transactions and patronage dividends 交換交易和贊助人的股利	Exempt payees 1 through 4 第 1 至 4 項的免稅受款人
Payments over \$600 required to be reported and direct sales over \$5,000 ¹ 超過 600 美元而須申報的款項，及直接銷售超過 5000 美元 ¹ 的直接銷售	Generally, exempt payees 1 through 5 ² 在一般情況下，第 1 至 5 ² 項的免稅受款人
Payments made in settlement of payment card or third party network transactions 結算金融卡或與第三方的網路交易付與的金額	Exempt payees 1 through 4 第 1 至 4 項的免稅受款人

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions. 參閱雜項收入 1099-MISC 表格與其說明。

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.

然而，下列支付給公司並應在 1099-MISC 表格申報的款項並未免受預扣繳：醫療和健康照顧的款項、律師費、且在第 6045(f) 節支付給律師的總收益款項為應申報款項，以及由聯邦行政機構支付的服務款項。

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) entered on the line for a FATCA exemption code.

FATCA 申報號碼豁免。
以下號碼定義豁免於FATCA申報的受款人。這些號碼適用於若干為了在美國境外的外國金融機構帳戶而呈交此文件。因此，若您是為了在美國境內的帳戶而呈交此文件，請在這欄留白。若您不確定金融機構是否適用此欄，敬請諮詢要求此文件的人士。倘請求者已知您不為下列任一

號碼之身分，可代於FATCA申報號碼豁免欄位填寫「不適用」(或任何類似標記)。

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

豁免於501節(a)的組織或任何定義於7701節(a)(37)下的個人退休計畫

B—The United States or any of its agencies or instrumentalities
美國或美國的任何機關或機構

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities
美國的州、哥倫比亞特區、聯邦或屬地，或任何上述對象的政治分支或機構

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)
如第1.1472-1(c)(1)(i)節規定，常於一個或以上有公信力的證券市場做交易的公司股票

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)
如第1.1472-1(c)(1)(i)節規定敘述的公司為同一延伸關係集團成員的公司

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
須在美國或美國任一州法律下註冊的證券、商品自營商或衍生性金融產品(包含名目本金合約、期貨、遠期及選擇權)

G—A real estate investment trust
房地產投資信託

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
於第851節定義的合規投資公司或在納稅年度期間任何時間內就1940年投資公司法所註冊的公司

I—A common trust fund as defined in section 584(a) in section 584(a) under, by bank operation of common trust fund

J—A bank as defined in section 581
於第581節所定義的銀行

K—A broker
經紀人

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
根據第664節或第4947(a)(1)節所述而免稅的信託

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan
於第403(b)節或第457(g)節下的豁免信託

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.

備註。您可向要求此文件的金融機構諮詢來確定 FATCA 代碼和/或豁免收款人代碼是否應該完成填寫。

Line 5 第五欄位
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, enter 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.
填入您的地址(號碼、街道和公寓或套房號碼)。此為 W-9 表格請求者和您之間的通訊地址。如果該地址與請求者留存之地址不同，請在上方註明「NEW」。如果提供新地址，直到付款人變更您的留存地址前，舊地址仍然有可能被使用。

Line 6 第六欄位
Enter your city, state, and ZIP code.
填入您所在的城市，州和郵政編碼。

Part I. Taxpayer Identification Number (TIN)

第一部份. 稅務識別碼 (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 entry space for the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

在適當空格內填入您的TIN。如果您是外籍居民且您沒有SSN或不符合取得SSN的條件，您的TIN即為您的IRS個人稅務識別碼（ITIN）。請於社會安全號碼欄位填入此號碼。如果您沒有ITIN，請參閱下方之*如何取得TIN*。

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.
如果您是獨資經營者且具EIN，您可填入您的SSN或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. 如果您是被視為獨立於持有人之屬非企業實體的單一成員有限責任公司，填入持有人的社會安全號碼(或若持有人有EIN，則填入EIN)。不要填入該非企業實體的EIN。如果有限責任公司被歸類為公司或合夥企業，填入此實體的EIN。

Note. See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.
備註。請參閱「須提供給請求者的名稱與號碼」，關於名稱與TIN對應的進一步說明。

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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

如何取得TIN。如果您沒有TIN，請立即申請。為申請SSN，請自您當地的社會安全局辦公室或自www.SSA.gov線上取得SS-5表格「社會安全卡申請書」。您也可以致電:1-800-772-1213取得此表格。請使用W-7表格「美國國稅局個人稅務識別碼申請書」申請ITIN，或使用SS-4表格「雇主身分識別號碼申請書」申請EIN。您也可以透過造訪美國國稅局網站www.irs.gov/Businesses並在「開創事業」下點選「雇主身分識別號碼」(EIN)線上申請EIN。您可至www.irs.gov/Forms檢視、下載，或列印W-7及/或SS-4表格，或至www.irs.gov/OrderForms遞交申請，W-7及/或SS-4表格會於10個工作天內寄到您的信箱。

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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.
如果您被要求填寫W-9表格，但您沒有TIN，請申請TIN並在欄位標明「申請中」，簽名與標註日期遞交給請求者。針對利息及股利的款項，及針對備供交易之工具的若干支付款項，一般而言您將有60天可取得TIN並在該款項適用預扣繳前將TIN交給請求者。60天期限並不適用於其他類型的款項。針對所有其他類型之款項，您將被預扣繳，直到您將您的TIN提供給請求者為止。

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code. **備註。**填入「申請中」是指您已經申請TIN，或者您打算近期內申請。若您依前述依章節3, 4規範之稅務目的建立美國人身份，則依第3及第4章規範進行扣繳。

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.
注意：具外國持有人之美國非企業實體須使用適合的 W-8 表格。

Part II. Certification 第二部份. 聲明

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 indicate otherwise. 為對扣繳義務人建立美國人士或外籍居民之身分狀態，須簽署 W-9 表格。即使下列第 1、第 4 或第 5 項指出您無須簽署，您可能仍會被扣繳義務人要求簽署。

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.

針對聯名帳戶，(若需要)只有 TIN 列示於第一部分的人應簽署。針對非企業實體，在第一欄位列示的人士必須簽署。免稅受款人，請參閱之前的*免稅受款人號碼*。

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

簽名要求。完成下列 1 至 5 項的聲明。

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.

利息、股利，及在 1984 年前開立的交換交易帳戶，與在 1983 年有效的經紀帳戶。您必須提供正確的 TIN，但您無須簽署聲明。

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.

利息、股利，及在 1983 年後開立的交換交易帳戶，與在 1983 年無效的經紀帳戶。您必須簽署聲明，否則將遭預扣繳。如果您適用預扣繳，且您僅提供您正確的 TIN 給請求者，在簽署此表格前您必須劃掉第 2 項。

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

房地產交易。您必須簽署聲明。您可劃掉聲明的第 2 項。

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).

其他款項。您必須提供您正確的 TIN，除非您已被通知您之前提供的 TIN 不正確，否則不必簽署聲明。「其他款項」包含請求者在交易或業務過程中需支付的租金、權利金、貨物(商業發票除外)、醫療健康照護服務(包含支付給公司的款項)、支付非員工的服務款項、支付結算支付卡或第三方網路交易、支付給某些漁船船員和漁民的款項，以及支付給律師(包括支付給公司)的總收益款項。

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.

您支付的抵押貸款利息、抵押財產的收購或拋棄、債務的取消、合格的學費計畫款項(第 529 節)、ABLE 帳戶(第 529 節 A 款)個人退休計畫、教育儲蓄帳戶、Archer 醫療儲蓄帳戶或醫療費用儲蓄帳戶的提撥或分配，及退休金的分配。您必須提供您正確的 TIN，但無須簽署聲明。

What Name and Number To Give the Requester 須提供給請求者的名稱與號碼	
For this type of account: 對於此類型帳戶:	Give name and SSN of : 須提供的名稱與社會安全號碼:
1. Individual 個人	The individual 該個人
2. Two or more individuals (joint account) other than an account maintained by an FFI 非由外國金融機構維護之兩位以上的個人(聯名帳戶)	The actual owner of the account or, if combined funds, the first individual on the account ¹ 該帳戶的實際持有人或合資帳戶的第一位持有人 ¹
3. Two or more U.S. persons (joint account maintained	Each holder of the account 每位帳戶持有人

by an FFI) 兩位以上美國人士(由外國 金融機構維護之聯名帳戶)	
4. Custodian account of a minor (Uniform Gift to Minors Act) 未成年人的保管帳戶 (統一 贈與予未成年人法案)	The minor ² 該未成年人 ²
5. a. The usual revocable savings trust (grantor is also trustee) 一般可撤銷的儲蓄信託(贈 與人即受託人) b. So-called trust account that is not a legal or valid trust under state law 所謂的信託帳戶(在州法律 下並非合法或有效的信託)	The grantor-trustee ¹ 該贈與人-受託人 ¹
6. Sole proprietorship or disregarded entity owned by an individual 由個人持有的獨資企業或 非企業實體	The actual owner ¹ 實質持有人 ¹
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A)) 依可選填的 1099 表格方式 1 申報的贈予人信託(詳見 第 1.671-4(b)(2)(i)(A))	The owner ³ 該持有人 ³
	The grantor* 該贈與人*
For this type of account: 對於此類型帳戶:	Give name and EIN of : 須提供的名稱與雇主身分識別 碼:
8. Disregarded entity not owned by an individual 非由個人持有的非企業實 體	The owner 該所有人
9. A valid trust, estate, or pension trust 有效的信託、房地產或退 休金計畫信託	Legal entity ⁴ 實體 ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 於 8832 表格或 2553 表格 勾選實體狀態的公司或有 限責任公司	The corporation 該公司
11. Association, club, religious, charitable, educational, or other tax- exempt organization 協會、俱樂部、宗教、慈 善、教育或其他免稅組織	The organization 該組織
12. Partnership or multi- member LLC 合夥企業或多成員的有限 責任公司	The partnership 合夥企業
13. A broker or registered nominee 經紀商或註冊代理人	The broker or nominee 經紀商 或代理人
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 收受農業計畫款項, 在農業 部以公共機構之名 (如州或 當地政府、學區、或監獄) 開設的帳戶	The public entity 公共機構
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see	The trust 該信託

Regulations section 1.671-4(b)(2)(i)(B))**以 1041 表格方式或可選填的 1099 表格方式 2 申報的贈與人信託(參見規範第 1.671-4(b)(2)(i)(B)節)。

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.
列出第一個名字, 並圈選您提供號碼人士的名字。如果聯名帳戶中只有一個人有 SSN, 則必須提供該人士的號碼。

2. Circle the minor's name and furnish the minor's SSN. 圈選未成年人姓名並提供該未成年人的 SSN。

3. You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
您必須於首欄顯示您的個人姓名, 並於第二欄「營運名稱/非企業實體」欄位填入您的營運或「DBA」名稱。您可以使用您的 SSN 或 EIN (如果您有 EIN), 但 IRS 鼓勵您使用您的 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.
列出第一個名字, 並圈選信託、遺產, 或退休金計畫信託的名稱。(不需提供該帳戶個人代表或受託人的 TIN 除非法律實體本身並沒有指定的帳戶名稱)。另請參閱前述合夥企業的特殊規則。

Note: The grantor must also provide a Form W-9 to trustee of trust.
備註: 贈與人也須提供 W-9 表格給信託受託人
For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.
有關贈與人信託的選填方法, 請參閱 1041 表單之指引。
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.
備註: 若列示超過一個名稱但未圈出名稱時, 該號碼將被認為是第一個名稱的號碼。

Secure Your Tax Records From Identity Theft

保護您的納稅記錄以避免身分盜竊

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.
身分盜竊狀況發生於有人在未經您許可的情況下使用您的個人資訊, 例如姓名、社會安全號碼(SSN), 或其他個人資訊以進行詐騙或其他犯罪。身分竊賊可能會使用您的 SSN 以取得一份工作, 或可能使用您的 SSN 報稅以取得退稅款項。

To reduce your risk: 為減少您的風險:

- Protect your SSN, 保護您的 SSN,
- Ensure your employer is protecting your SSN, and 確認您的雇主有保護您的 SSN, 及
- Be careful when choosing a tax return preparer. 慎選您的稅務代理人。

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.
如果您的納稅記錄受到身分盜竊影響, 您會收到 IRS 的通知, 請立即對 IRS 通知或信件上的名字與電話作出回應。

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, or a questionable credit card activity or a questionable credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.
如果您的納稅記錄目前未受身分盜竊影響, 但您認為您因包包或皮夾遺失或遭竊、可疑的信用卡活動記錄或信用報告而存在風險, 請聯繫 IRS 身分盜竊熱線 1-800-908-4490 或提交 14039 表格。
For more information, see Pub. 5027, Identity Theft Information for Taxpayers .
更詳細的資訊請參閱出版物 5027「納稅人之身分遭竊資訊」。

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.
遭逢經濟損失、系統性問題、或正透過正常管道尋求協助但尚未解決稅務問題的身分盜竊受害者, 符合納稅人倡導服務(TAS)援助資格。您

可以透過撥打免付費電話 1-877-777-4778 或 TTY/ TDD 1-800-829-4059 與 TAS 聯絡。

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.

保護自己免受可疑郵件或網路釣魚計畫的威脅。網路釣魚計畫乃設計並利用電子郵件和網站以模仿合法企業的電子郵件和網站。最常見的行為是發送一封電子郵件給用戶，謊稱是合法的企業，企圖欺騙用戶交出可用於身分盜竊的個人資訊。

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.

IRS 不會透過電子郵件主動與納稅人聯繫。此外，IRS 並不會透過電子郵件要求個人詳細資訊或詢問納稅人的 PIN 號碼、密碼，或信用卡、銀行或其他金融帳戶的類似機密登入資訊。

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.

如果您收到主動寄發並自稱來自 IRS 的電子郵件，轉寄此郵件到 phishing@irs.gov。您也可透過 1-800-366-4484 向財政部稅務監察長舉報 IRS 的名稱、標誌或其他 IRS 財產的濫用狀況。您可將可疑郵件轉寄聯邦貿易委員會信箱 spam@uce.gov 或回報至 www.ftc.gov/complaint。您可透過 www.ftc.gov/idtheft 或 877-IDTHEFT(877-438-4338)聯繫聯邦貿易委員會。若您身分已遭竊，請詳 www.IdentityTheft.gov 及出版物 5027。

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

請造訪 IRS.gov 網站以了解更多關於身分盜竊和如何降低您的風險的資訊。

Privacy Act Notice 隱私法通知

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 territories for use in administering their laws. The information may also 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.

美國稅法第 6109 節要求您提供您正確的 TIN 給須向 IRS 申報利息、股利或若干支付給您的其他所得；您支付的抵押貸款利息；抵押財產的收購或拋棄；債務的取消；或您提撥至個人退休金帳戶、Archer 醫療儲蓄帳戶、醫療費用儲蓄帳戶款項的人士(包括聯邦機構)。收集此表格之人士使用表格上的資訊向 IRS 申報上述資訊。此資訊的常態使用包含因民事或刑事訴訟而遞交資訊給司法部，及遞交資訊給城市、州、哥倫比亞特區，美國聯邦及屬地以用於當地法律的管理。該資訊也可能因協

定而揭露給其他國家、給聯邦或州政府機關以執行民事及刑事法律，或給聯邦執法及情報機關以打擊恐怖主義。無論您是否須報稅，您必須提供您的 TIN。根據第 3406 節規範，付款人一般而言必須對應稅利息、股利和其他支付給未提供 TIN 的受款人之款項執行一定百分比的扣繳。提供虛偽不實資訊也可能會受到若干懲罰。