

A/C No.: \_\_\_\_\_

Client's Name: \_\_\_\_\_

A.E. Code: \_\_\_\_\_



**信達國際證券有限公司**  
**CINDA INTERNATIONAL SECURITIES LIMITED**

**現金證券買賣戶口開戶申請表**  
**(個人／聯名戶口)**

**ACCOUNT OPENING FORM OF CASH SECURITIES TRADING ACCOUNT**  
**(FOR INDIVIDUAL/JOINT ACCOUNT)**

(此表格的英文與中文譯本如有歧義，概以英文本為準。)

**(In case of any inconsistency between the English version and the Chinese translation of this form,  
the English version shall apply and prevail.)**

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信達國際證券有限公司(下稱「信達國際證券」)

按《證券及期貨條例》於證券及期貨事務監察委員會獲發牌為持牌法團  
(中央編號：AEL202)可從事證券交易及為香港聯合交易所有限公司(「聯交所」)參與者

現金證券買賣戶口開戶申請表  
客戶資料(個人/聯名戶口第一申請人)  
(必須完成所有部分)

(如申請開立聯名戶口，請同時填寫及簽署「聯名戶口持有人專用附錄」及「聯名戶口第二申請人客戶資料表」)

第一部分：個人－自我證明表格

請務必於填寫此部分前先閱讀條款及條件附錄二之「個人指示－自我證明表格 (FATCA及CRS)」

1. 個人賬戶持有人/聯名戶口第一賬戶持有人的身份識辨資料(請選擇適當項目)

稱謂：	<input type="checkbox"/> 先生	<input type="checkbox"/> 太太	<input type="checkbox"/> 女士	<input type="checkbox"/> 小姐
賬戶持有人之姓名：	姓氏(中文)		名字(中文)	
	姓氏(英文/拼音)		名字(英文/拼音)	
出生地點：	鎮/城市	國家	出生日期：	(日/月/年)
身份證件類型*：	<input type="checkbox"/> 香港永久性居民身份證			
	<input type="checkbox"/> 國民身份證，簽發地點：_____			
	<input type="checkbox"/> 護照，簽發地點：_____			
身份證件號碼：			國籍/公民身份：	

如您並非使用香港永久性居民身份證開戶，請確認您目前是否持有香港身份證\*？

- 否  
 是，香港身份證號碼：\_\_\_\_\_

如果您使用護照開戶，請確認您目前是否持有其他國民身份證\*？

- 否  
 是，國民身份證號碼：\_\_\_\_\_ 簽發地點：\_\_\_\_\_

\*請提供身份證明文件。如果您提供的身份證明文件有任何更新，您應立即通知信達國際證券並提供更新後的身份證明文件副本。

現時居住地址：(不接受郵政信箱地址)

室/單位/樓層/座/大樓/屋苑名稱(如適用)

街道號碼/名稱，地區

城市，鎮 州，省或縣

郵政編碼/郵遞區號碼 國家

通訊地址：(如通訊地址與現時居住地址不同，填寫此欄及不接受郵政信箱地址)

室/單位/樓層/座/大樓/屋苑名稱(如適用)

街道號碼/名稱，地區

城市，鎮 州，省或縣

郵政編碼/郵遞區號碼 國家

## 2. FATCA聲明(請選擇適當項目)

請回答以下問題，以確認您在美國稅法下的狀態。

您是否出生於美國／美國公民／美國居民\*／美國永久居民外國人(即所謂的美國綠卡持有人(不論到期日))？

是—請提供美國納稅人識別號碼(「TIN」)： -  -

否

\* 如您符合實質居留測試，則您會被視為美國居民。如您今年在美國居留不少於31天及根據以下公式計算今年、去年及前年在美國居留合共不少於183天： $(\text{今年在美國居留之日數} \times 1) + (\text{去年在美國居留之日數} \times 1/3) + (\text{前年在美國居留之日數} \times 1/6)$ ，則您會被視為符合實質居留測試。

## 3. CRS稅務居民身份聲明(請注意，您必須列出所有居留司法管轄區)

請列出賬戶持有人**所有**(不限於5個)的居留司法管轄區及相關稅務編號。

如賬戶持有人的居留司法管轄區超過五個，請在「備註」內填寫。

如賬戶持有人是香港稅務居民，稅務編號是其香港身份證號碼。

**注意：**如沒有提供稅務編號，必須按下列A、B或C填寫合適的理由：

**理由A**—賬戶持有人的居留司法管轄區並沒有向其居民發出稅務編號。

**理由B**—賬戶持有人不能取得稅務編號。如選取這一理由，解釋賬戶持有人不能取得稅務編號的原因。

**理由C**—賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。

居留司法管轄區	稅務編號／如沒有提供稅務編號，請填寫理由A、B或C。 如選取理由B，請詳細闡述。
(i)	
(ii)	
(iii)	
(iv)	
(v)	

備註：

## 4. FATCA與CRS聲明和簽署

本人聲明就本人所知所信，本第一部分內所填報的所有資料和聲明均屬真實、正確和完備。

本人知悉、明白和同意「信達國際證券」可根據有關交換財務賬戶資料的法令規定或政府間協議(a)收集本第一部分所載資料並可備存作自動交換財務賬戶資料用途及(b)把該等資料和關於賬戶持有人及任何須申報賬戶的資料向財務賬戶所設立的國家的稅務機關及／或美國國稅局申報，從而把資料轉交到賬戶持有人的居留司法管轄區的稅務當局。

本人承諾，如情況有所改變，以致影響本第一部分所述的個人的稅務居民身份，或引致本第一部分所載的資料不正確或不完備，本人會在情況發生改變後三十(30)天內，通知「信達國際證券」，並提供一份已適當更新的自我證明表格。

賬戶持有人簽名：



賬戶持有人姓名：

日期：

**警告：**根據《稅務條例》第80(2E)條，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第3級(即港幣\$10,000)罰款。

有關定罪及處罰按不時修訂的法例為準。

**第二部分：個人賬戶持有人／聯名戶口第一賬戶持有人其他資料**

首選手提電話號碼*：	( )-	次選手提電話號碼*：	( )-
住宅電話號碼：	( )-		
首選電郵地址*：			
次選電郵地址*：			
* 「信達國際證券」或將以短訊或電郵傳送有關賬戶之信息至您於「信達國際證券」登記的手提電話號碼或電郵地址。為保障您的利益，請確保您於「信達國際證券」登記最新及有效之手提電話號碼及電郵地址。如果您收到懷疑偽冒「信達國際證券」的短訊或電郵，您可以致電「信達國際證券」以作核實。			
受僱資料：	<input type="checkbox"/> 受僱* <input type="checkbox"/> 自僱* <input type="checkbox"/> 家庭主婦 <input type="checkbox"/> 學生 <input type="checkbox"/> 退休 <input type="checkbox"/> 其他(請說明：_____) * 請填寫下列資料		
公司(僱主)名稱：			
業務性質：		職位：	
服務年期：		公司電話號碼：	( )-
公司地址：			
<b>銀行資料</b> (此銀行賬戶為交收之用，若您需將款項提存至其他的銀行賬戶，請另行通知，否則款項都將存入至下列以客戶的名義持有的銀行賬戶。請提供顯示如下所示賬戶持有人姓名和賬號的銀行賬單或存摺相關頁面之副本。)			
首選賬戶－銀行名稱：		賬戶號碼：	
次選賬戶－銀行名稱：		賬戶號碼：	
<b>財務資料</b> (請選擇適當項目) (客戶之交易額度將根據下列資料審批)			
收入來源： (可選擇多於一項)	<input type="checkbox"/> 工資 <input type="checkbox"/> 退休金 <input type="checkbox"/> 佣金 <input type="checkbox"/> 投資回報 <input type="checkbox"/> 商業利潤 <input type="checkbox"/> 租金收入 <input type="checkbox"/> 家人贈予，與家人之關係：_____ <input type="checkbox"/> 其他來源：_____		
資金來源地： (可選擇多於一項)	<input type="checkbox"/> 香港 <input type="checkbox"/> 中國大陸 <input type="checkbox"/> 其他(請註明：_____)		
年收入(港幣)：	<input type="checkbox"/> ≤ 200,000 <input type="checkbox"/> 200,001 – 500,000 <input type="checkbox"/> 500,001 – 1,000,000 <input type="checkbox"/> 1,000,001 – 2,000,000 <input type="checkbox"/> > 2,000,000 (請註明年收入金額：_____)		
其他資產：	<input type="checkbox"/> 證券 <input type="checkbox"/> 銀行存款 <input type="checkbox"/> 物業( <input type="checkbox"/> 有按揭 <input type="checkbox"/> 沒有按揭) <input type="checkbox"/> 其他(請註明：_____)		
總資產淨值(港幣)：	<input type="checkbox"/> ≤ 500,000 <input type="checkbox"/> 500,001 – 1,000,000 <input type="checkbox"/> 1,000,001 – 5,000,000 <input type="checkbox"/> 5,000,001 – 10,000,000 <input type="checkbox"/> 10,000,001 – 50,000,000 <input type="checkbox"/> > 50,000,000		

**第三部分：投資紀錄／投資目的及策略／賬戶內預期不時的交易水平／風險承受程度** (請選擇適當項目)

投資紀錄：	<input type="checkbox"/> 沒有投資經驗		
	<input type="checkbox"/> 有投資經驗(請於下列說明)		
	股票：_____ (年)	權證：_____ (年)	期貨／期權：_____ (年)
	外匯：_____ (年)	基金：_____ (年)	其他：_____ (年) (請說明：_____)
投資目的及策略：	<input type="checkbox"/> 長線投資	<input type="checkbox"/> 短線投資	<input type="checkbox"/> 資本增值／股息
	<input type="checkbox"/> 對沖	<input type="checkbox"/> 其他(請說明：_____)	
賬戶內預期不時的交易水平(港幣)：	<input type="checkbox"/> ≤ 500,000	<input type="checkbox"/> 500,001 – 1,000,000	
	<input type="checkbox"/> 1,000,001 – 3,000,000	<input type="checkbox"/> 3,000,001 – 8,000,000	
	<input type="checkbox"/> 8,000,001 – 40,000,000	<input type="checkbox"/> > 40,000,000	
風險承受程度：	<input type="checkbox"/> 高風險	<input type="checkbox"/> 中風險	<input type="checkbox"/> 低風險

**第四部分：衍生工具之認識** (請選擇適當項目)

(一)本人對下列衍生產品**沒有認識**。

- |                              |                                 |   |
|------------------------------|---------------------------------|---|
| <input type="checkbox"/> 權證  | <input type="checkbox"/> 股票期權   | <input type="checkbox"/> 交易買賣基金(綜合複製策略) |
| <input type="checkbox"/> 牛熊證 | <input type="checkbox"/> 股票掛鈎票據 |   |

(二)本人對下列衍生產品**有認識**，並從以下途徑獲取相關產品之認識。\*請提供有關證明文件。

衍生產品	過去一年曾接受有關培訓或修讀相關課程*	現時或過去一年有有關的工作經驗*	有有關的買賣經驗(在過去三年曾執行過五次或以上有關的交易)*
<input type="checkbox"/> 權證	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 股票期權	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 交易買賣基金(綜合複製策略)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 牛熊證	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 股票掛鈎票據	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

本人特此確認，本人已閱讀並理解客戶協議之條款及條件附錄一中包含的衍生產品風險披露聲明。本人明白在交易前本人必須對衍生產品有足夠的了解，並在交易衍生產品前接受所有風險並承擔潛在損失。

**第五部分：客戶／親屬申報** (請選擇適當項目)

(一) 您是否為中國信達資產管理股份有限公司或其附屬公司(包括「信達國際」集團公司(註)或其聯營公司(統稱「中國信達集團」))董事、員工或代表？

註：「信達國際」集團公司包括「信達國際證券」之任何控股公司、同系附屬公司或聯營公司。

否  是 若是，請填寫公司名稱及所在職位。

公司名稱：

所在職位：

(二) 您是否為「中國信達集團」董事、員工或代表之親屬(例如：父母、配偶、兄弟、姊妹、子女等)？

否  是 若是，請填寫該董事、員工或代表的姓名及與您之關係。

親屬姓名：

與本人之關係：

在職公司名稱：

職位：

本人承諾在此申報日後如果成為「中國信達集團」公司董事、員工或代表及／或成為「中國信達集團」公司董事、員工或代表之親屬，將盡快通知「信達國際證券」。

**第六部分：戶口資料申報** (請選擇適當項目)

(一) 您是否為「信達國際證券」或信達國際期貨有限公司的現有客戶？

 否  是 若是，請列出詳細資料：

證券戶口號碼：

期貨戶口號碼：

(二) 您是否為香港證券及期貨事務監察委員會(「證監會」)獲發牌或註冊人士的董事或僱員或隸屬於該人士？

 否  是 若是，請提供僱主之書面同意書並列出詳細資料：

公司名稱：

證監會中央編號：

職位：

(三) 您是否為香港以外的任何證券或期貨交易所的註冊人士或參與者的董事或僱員？

 否  是 若是，請列出詳細資料：

監管機構名稱：

國家／地區：

(四) 您是否為任何公司之高級人員或董事或控制該公司之人士，且該公司股份可在任何交易所／市場買賣？

 否  是 若是，請列出詳細資料：

公司／機構名稱	您的職位	交易所／市場	股份代號
(i)			
(ii)			

**第七部分：戶口交易服務** (請選擇適當項目) 不設有電子交易服務

依照現金證券買賣戶口客戶協議中的條款及條件(下稱「條款及條件」)，開立及維持一個或多個不設有電子交易服務的現金證券買賣戶口。

 電子交易服務

依照條款及條件，現金證券買賣戶口客戶協議中的電子交易服務的條款及條件(下稱「額外條款及條件」)，開立及維持一個或多個電子交易服務的現金證券買賣戶口，並為本人／吾等提供一個登入名稱及密碼以便使用「信達國際證券」電子交易服務。本人／吾等將獲取股票電子交易密碼以便本人／吾等進行買賣交易。本人／吾等完全明白戶口密碼是絕對保密。本人／吾等須對「信達國際證券」核實密碼後被接納的所有買賣、損失、費用及支出負全部責任。

電子交易用戶登記

 點擊報價(免費) 串流式即時報價(\*服務收費以信達國際網站上的收費表為準)(勾選此框，本人／吾等確認並同意「信達國際證券」直接從本人／吾等的買賣戶口中扣除服務費。)

報價系統：\_\_\_\_\_

市場(可選擇多於一項)： 港股  美股

申請開通以下證券交易

 中華通證券北向交易(不適用於國內投資者) 基金(不適用於美國或加拿大投資者)**第八部分：收取賬戶結單／通告方法** (請選擇適當項目) 電郵\*

本人／吾等要求以電郵形式收取結單／通告，請把結單／通告電郵至開戶申請表所列本人／吾等之電郵地址，並授權「信達國際證券」不需要郵寄結單／通告到本人／吾等之通訊地址，本人／吾等承諾如本人／吾等之電郵地址有變更，會於七(7)個曆日前通知「信達國際證券」。

 郵寄

本人／吾等要求以郵寄形式收取結單／通告，本人／吾等承諾如本人／吾等之通訊地址有變更，會於七(7)個曆日前通知「信達國際證券」。

 電郵\*及郵寄(月費為港幣100元)

本人／吾等要求以電郵及郵寄形式收取結單／通告，本人／吾等承諾如本人／吾等之電郵地址／通訊地址有變更，會於七(7)個曆日前通知「信達國際證券」。本人／吾等確認並同意「信達國際證券」直接從本人／吾等的買賣戶口中扣除每月港幣100元的費用。

\*若以電郵形式收取結單／通告，於結單／通告發出時，本人／吾等將被視作已收到該結單／通告。

**第九部分：個人資料(私隱)政策通知(見條款及條件附錄三)(請選擇適當項目)**

- 本人／吾等確認個人資料(私隱)政策通知並**同意**「信達國際證券」使用及向其他人士提供本人／吾等的個人資料作直接促銷用途。
- 本人／吾等確認個人資料(私隱)政策通知但**不同意**「信達國際證券」使用或提供本人／吾等的個人資料予其他人士用作直接促銷用途。

**第十部分：客戶聲明及確認**

本人／吾等於「信達國際證券」開立一個或多個現金證券買賣戶口(下稱「該戶口」)以進行證券買賣。「信達國際證券」同意不時應本人／吾等要求，按其獨自酌情權讓本人／吾等在「信達國際證券」開立一個或多個戶口並以代理人身份行事(除非客戶協議之條款及條件中特別註明「信達國際證券」為主事人)。

本人／吾等現聲明已閱悉及同意此開戶申請表，並已填寫各項客戶資料，及已閱悉及同意客戶協議中的條款及條件、個人指示－自我證明表格(FATCA及CRS)、個人資料(私隱)政策通知及客戶款項常設授權，及額外條款及條件(如同時申請電子交易服務)。上述所有文件均構成「信達國際證券」與本人／吾等就該戶口達成的「客戶協議」。

本人／吾等現聲明及確認由「信達國際證券」給予本人／吾等之客戶協議，包括但不限於風險披露聲明、個人指示－自我證明表格(FATCA及CRS)、個人資料(私隱)政策通知、客戶款項常設授權，以及額外條款及條件的第九條(如同時申請電子交易服務)，「信達國際證券」是按本人／吾等選擇的語言(英文或中文)提供。本人／吾等獲邀請謹慎閱讀該風險披露聲明、個人指示－自我證明表格(FATCA及CRS)、個人資料(私隱)政策通知及客戶款項常設授權，提出問題，並按本身意願選擇是否聽取獨立法律意見。本人／吾等已獲解釋該風險披露聲明。

本人／吾等現授權「信達國際證券」接受任何本人／吾等發出之口頭指示及／或傳真及／或電郵訊息為原本指示及就「信達國際證券」因執行此指示而招致、蒙受或遭受一切損失、賠款、利息、成本、費用及一切因法律行動而招致、蒙受或遭受之索償，本人／吾等須向「信達國際證券」作出賠償保證及保障「信達國際證券」不會因此蒙受損失。本人／吾等免除「信達國際證券」因此授權所引起的責任及損害。

本人／吾等現聲明本人／吾等乃該戶口之最終受益人。

本人／吾等現聲明在此開戶申請表內的資料屬真實、完整及正確，客戶協議內之一切聲明亦準確。除非「信達國際證券」接到書面更改通知，否則「信達國際證券」有權為所有目的，完全依賴這些資料及聲明。本人／吾等明白，如果本人／吾等提供的信息不正確，「信達國際證券」將無法評估所請求的服務是否適合本人／吾等的利益。「信達國際證券」有權隨時聯絡任何人，包括本人／吾等之銀行、經紀或任何信貸調查機構，以求證實此開戶申請表內所載之內容。

本人／吾等同意上述第一部分至第十部分之安排及選擇。

**個人／聯名賬戶第一申請人簽名／簽名式樣：**

**聯名賬戶第二申請人簽名／簽名式樣：**



客戶姓名：

客戶姓名：

身份證／護照號碼：

身份證／護照號碼：

日期：

日期：

**簽署安排(只適用於聯名賬戶)**

任何一位賬戶持有人

兩位賬戶持有人

**見證人簽名：**

見證人姓名：

身份證／護照號碼：

日期：



### 第十一部分：持牌人聲明

本人已按客戶選擇的語言(英文或中文)給予及向客戶解釋有關之風險披露聲明，並已邀請客戶謹慎閱讀該風險披露聲明、個人指示－自我證明表格(FATCA及CRS)、個人資料(私隱)政策通知及客戶款項常設授權，提出問題，並按其本身意願選擇是否聽取獨立法律意見。

本人現聲明當本人知悉或發現以下情況會於五(5)個曆日內通知「信達國際證券」：

- (一) 客戶是美國人士或客戶因情況轉變而成為美國人士。
- (二) 客戶的CRS稅務居民身份或資料與其於本開戶申請表中第一部分所申報的資料不同或有改變。
- (三) 客戶直接或間接在「信達國際證券」擁有、控制或開立任何其他戶口。

### 持牌人簽名：

持牌人姓名：

中央編號：

日期：

### 第十二部分：信達國際證券有限公司確認

信達國際證券有限公司確認並同意此開戶申請表  
信達國際證券有限公司授權人士

### 授權人簽名：

日期：

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**Cinda International Securities Limited (“CISL”)**

A licensed corporation (CE NO. AEL202) licensed by the Securities and Futures Commission under the Securities and Futures Ordinance carrying out the regulated activity of dealing in securities and an Exchange Participant of The Stock Exchange of Hong Kong Limited.

**Account Opening Form of Cash Securities Trading Account  
Client’s Information (For Individual/First Applicant of Joint Account)  
(all sections must be completed)**

(For Joint Account application, please also complete and sign the “Appendix for Joint Account Holders” and “Client’s Information Form for Second Applicant of Joint Account”)

**Section A: Individual – Self Certification Form**

**(Please read the Instructions of Individual – Self Certification Form (FATCA and CRS) in Appendix 2 of the Terms and Conditions before completing this section)**

**1. Individual Account Holder/First Applicant of Joint Account Holder Identity Information**

(please tick whichever is appropriate)

<b>Title:</b>	<input type="checkbox"/> Mr.	<input type="checkbox"/> Mrs.	<input type="checkbox"/> Ms.	<input type="checkbox"/> Miss
<b>Account Holder Name:</b>	<b>Last Name or Surname (Chinese)</b>		<b>First or Given Name (Chinese)</b>	
	<b>Last Name or Surname (English/Pinyin)</b>		<b>First or Given Name (English/Pinyin)</b>	
<b>Place of Birth:</b>	Town/City	Country	<b>Date of Birth:</b>	(dd/mm/yyyy)
<b>Identity Document Type*:</b>	<input type="checkbox"/> Hong Kong Permanent ID Card <input type="checkbox"/> National ID Card, place of issue: _____ <input type="checkbox"/> Passport, place of issue: _____			
<b>Identity Document No.:</b>			<b>Nationality/Citizenship:</b>	

If you are not using Hong Kong Permanent ID for account opening, please confirm if you are currently holding a Hong Kong ID card\*?

- No  
 Yes, HKID No.: \_\_\_\_\_

If you are using passport for account opening, please confirm if you are currently holding other national ID card\*?

- No  
 Yes, National ID No.: \_\_\_\_\_ Place of issue: \_\_\_\_\_

\* Please provide identity documents. If there are any updates on your identity documents, you shall notify CISL immediately and provide a copy of the updated identity documents.

**Current Residential Address:** (P.O. Box address is not acceptable)

Room/Flat/Floor/Block/Name of Building/Estate (if applicable)

Street Number/Street Name, District

City, Town

State, Province or County

Postal/ZIP Code

Country

**Mailing Address:** (complete if different from the current residential address and P.O. Box address is not acceptable)

Room/Flat/Floor/Block/Name of Building/Estate (if applicable)

Street Number/Street Name, District

City, Town

State, Province or County

Postal/ZIP Code

Country

**2. FATCA Declaration** (please tick whichever is appropriate)

Please answer the following question in order to confirm your status under the tax laws and regulations of the United States (or “U.S.”). Were/Are you born in U.S./a United States citizen/a United States resident\*/a United States Permanent Resident Alien (i.e. a so-called U.S. green card holder (irrespective of expiry date))?

Yes – Please provide U.S. Taxpayer Identification Number (“TIN”):    -   -      
 No

\* You are considered a United States resident if you meet the Substantial Physical Presence Test. The Substantial Physical Presence Test is met if you were present in the United States for at least 31 days in current year and you were present in the United States for a total of at least 183 days for current year, 1st preceding year and 2nd preceding year according to the following formula: (number of days in current year x 1) + (number of days in 1st preceding year x 1/3) + (number of days in 2nd preceding year x 1/6).

**3. CRS Declaration of Tax Residency** (please note that you must list all jurisdictions of tax residence)

Please indicate **ALL** (not restricted to five) the account holder’s jurisdiction of tax residence and associated TIN.

If the account holder is a tax resident in more than five countries, please specify in “Remarks”.

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

**NOTE:** If a TIN is unavailable, provide the appropriate reason A, B or C where indicated below:

**Reason A** – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

**Reason B** – The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.

**Reason C** – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

Jurisdiction of Tax Residence	TIN/If a TIN is not available, please specify Reason A, B or C. Provide explanation if reason B is selected.
(i)	
(ii)	
(iii)	
(iv)	
(v)	

Remarks:

**4. FATCA & CRS Declaration and Undertakings**

I declare that the information provided and statements made in this section are, to the best of my knowledge and belief, true, correct and complete.

I acknowledge, understand and consent to the use that (a) the information contained in this section is collected and may be kept by CISL for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by CISL to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and/or U.S. Internal Revenue Service and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the account holder may be tax resident pursuant to the legal provisions or intergovernmental agreements for exchange of financial account information.

I undertake to advise the recipient and provide a suitably updated self-certification form within 30 days of the occurrence of any change in circumstances which affects the tax residency status of the individual identified in Section A or causes any of the information contained in this form to be incorrect or incomplete.

**Account Holder Signature:**



Account Holder Name:

Date:

**⚠ WARNING:** It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000).

Such conviction and penalty is subject to the legislation amended from time to time.

**Section B: Other Information of Individual Account Holder/First Applicant of Joint Account Holder**

<b>Primary Mobile Phone No.*:</b>	( ) –	<b>Secondary Mobile Phone No.*:</b>	( ) –
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<b>Home Phone No.:</b>	( ) –
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<b>Primary E-mail Address*:</b>	
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<b>Secondary E-mail Address*:</b>	
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\* CISL may send SMS or e-mail to your mobile phone number(s) or e-mail address(es) registered with CISL for certain account information. To protect your interest, please ensure the mobile number(s) and e-mail address(es) you registered with CISL is/are updated and valid. If you are suspicious about the identity of the senders of SMS/e-mail messages, you could call CISL for verification.

<b>Employment Information:</b>	<input type="checkbox"/> Employed*	<input type="checkbox"/> Self-employed*
	<input type="checkbox"/> Housewife	<input type="checkbox"/> Student <input type="checkbox"/> Retired
	<input type="checkbox"/> Other (Please specify: _____)	

\* Please fill in details below

<b>Name of Employer:</b>	
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<b>Business Nature:</b>		<b>Position:</b>	
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<b>Years in Service:</b>		<b>Office Tel No.:</b>	( ) –
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<b>Business Address:</b>	
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**Banker's References**  
 (This information is for settlement purpose. Unless otherwise instructed by you, all monies payable to you will be credited to the following bank account(s) which is/are held in the name of the Client. Please provide a copy of bank statement or relevant page of passbook showing the name(s) of account holder(s) and account number(s) as specified below.)

<b>Primary Banker's Name:</b>		<b>Account No.:</b>	
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<b>Secondary Banker's Name:</b>		<b>Account No.:</b>	
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**Financial Information** (please tick whichever is appropriate)  
 (The approval of your trading limit will be subject to the following information)

<b>Source of Income</b> (could choose more than one)	<input type="checkbox"/> Salary	<input type="checkbox"/> Retirement Pension	<input type="checkbox"/> Commission
	<input type="checkbox"/> Return on Investment	<input type="checkbox"/> Business Profit	<input type="checkbox"/> Rental Income
	<input type="checkbox"/> Family Gift, relationship with family member: _____		
	<input type="checkbox"/> Other Sources: _____		

<b>Origin of Funds</b> (could choose more than one)	<input type="checkbox"/> Hong Kong	<input type="checkbox"/> Mainland China
	<input type="checkbox"/> Others (Please specify: _____)	

<b>Annual Income (HK\$)</b>	<input type="checkbox"/> ≤ 200,000	<input type="checkbox"/> 200,001 – 500,000
	<input type="checkbox"/> 500,001 – 1,000,000	<input type="checkbox"/> 1,000,001 – 2,000,000
	<input type="checkbox"/> > 2,000,000 (Please specify the amount of annual income: _____)	

<b>Other Assets</b>	<input type="checkbox"/> Securities	<input type="checkbox"/> Bank Deposit
	<input type="checkbox"/> Property ( <input type="checkbox"/> Have mortgage <input type="checkbox"/> Do not have mortgage)	
	<input type="checkbox"/> Others (Please specify: _____)	

<b>Total Net Asset Value (HK\$)</b>	<input type="checkbox"/> ≤ 500,000	<input type="checkbox"/> 500,001 – 1,000,000
	<input type="checkbox"/> 1,000,001 – 5,000,000	<input type="checkbox"/> 5,000,001 – 10,000,000
	<input type="checkbox"/> 10,000,001 – 50,000,000	<input type="checkbox"/> > 50,000,000

**Section C: Investment History/Investment Objectives and Strategy/Anticipated Amount of Trading Activities in the Account at Any Time/Risk Tolerance**

(please tick whichever is appropriate)

<b>Investment History</b>	<input type="checkbox"/> Nil		
	<input type="checkbox"/> Yes (please specify below)		
	Securities: _____ year(s)	Warrants: _____ year(s)	Futures/Options: _____ year(s)
	Forex: _____ year(s)	Fund(s): _____ year(s)	Others: _____ year(s) (please specify: _____)
<b>Investment Objectives and Strategy</b>	<input type="checkbox"/> Long Term	<input type="checkbox"/> Short Term	<input type="checkbox"/> Capital Growth/Dividends
	<input type="checkbox"/> Hedging Purpose	<input type="checkbox"/> Others (please specify: _____)	
<b>Anticipated Amount of Trading Activities in the Account at Any Time (HK\$)</b>	<input type="checkbox"/> ≤ 500,000	<input type="checkbox"/> 500,001 – 1,000,000	
	<input type="checkbox"/> 1,000,001 – 3,000,000	<input type="checkbox"/> 3,000,001 – 8,000,000	
	<input type="checkbox"/> 8,000,001 – 40,000,000	<input type="checkbox"/> > 40,000,000	
<b>Risk Tolerance</b>	<input type="checkbox"/> High Risk	<input type="checkbox"/> Medium Risk	<input type="checkbox"/> Low Risk

**Section D: Knowledge on Derivative Products** (please tick whichever is appropriate)

(1) ***I do not have knowledge*** of the following derivative product(s).

Warrants       Stock Options       Exchange Traded Funds with Synthetic Replication Strategies (“ETFs”)  
 Callable Bull/Bear Contracts (“CBBCs”)       Equity Linked Instruments (“ELIs”)

(2) ***I have knowledge*** of the following derivative product(s) and obtained the relevant knowledge through the below mean(s). \*Please provide relevant supporting documents.

Derivative Products	I have undergone training or attended course within the past year on *	I have current or previous work experience within the past year on *	I have prior trading experience on (executed 5 or more transactions within the past 3 years) *
<input type="checkbox"/> Warrants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Stock Options	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> ETFs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> CBBCs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> ELIs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**I hereby confirm that I have read and understood the risk disclosure statements on derivative product(s) contained in Appendix 1 of the Terms and Conditions of Client’s Agreement. I understood that I must have to acquire enough understanding on derivative product(s) before trading, and I shall accept all the risks and bear the potential losses before trading in derivative products.**

**Section E: Client/Related Persons Disclosure** (please tick whichever is appropriate)

(1) Are you a director, employee or representative of China Cinda Asset Management Co., Ltd. or its subsidiaries (including Cinda International group companies (Note) or its associated companies (collectively, “China Cinda Group”))?  
 Note: Cinda International group companies include any holding company, fellow subsidiary or associate of CISL.

No     Yes    If yes, please state the company name and the position held.

Company Name:	Position Held:
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(2) Are you a relative (such as: parents, spouse, brother, sister, children etc.) of any director, employee or representative of China Cinda Group?

No     Yes    If yes, please state the name of such director, employee or representative and his/her relationship with you.

Name of Relative:	Relationship with me:
Company Name:	Position Held:

**I undertake to notify CISL promptly should I become a director, employee or representative of China Cinda Group and/or become a relative of any director, employee or representative of China Cinda Group subsequent to this declaration.**

**Section F: Account Information Disclosure** (please tick whichever is appropriate)

(1) Are you a client of CISL or Cinda International Futures Limited?

 No  Yes If yes, please provide details:

Securities Account No.:

Futures Account No.:

(2) Are you a director or an employee or an accredited person of a person licensed or registered with the Hong Kong Securities and Futures Commission (“SFC”)?

 No  Yes If yes, please provide Employer’s consent letter and specify:

Company Name:

SFC CE No.:

Position Held:

(3) Are you a director or an employee of a member or participant registered with any stock or commodities exchange outside Hong Kong?

 No  Yes If yes, please provide details:

Name of Regulator:

Country/Place:

(4) Are you a senior officer or director or in control of any company whose shares are traded on any exchange or market?

 No  Yes If yes, please provide details:

Name of company

Your position

Exchange/Market

Stock code

(i)

(ii)

**Section G: Trading Account Service** (please tick whichever is appropriate) **Without electronic trading services**open and maintain a cash securities trading account or accounts **without electronic trading services** on the terms and conditions set out in the Terms and Conditions of Client’s Agreement for Cash Securities Trading Account (“Terms and Conditions”) **With electronic trading services**open and maintain a cash securities trading account or accounts **with electronic trading services** on the Terms and Conditions, and Terms and Conditions for the Electronic Trading Services of Client’s Agreement for Cash Securities Trading Account (“Additional Terms and Conditions”) and to provide me/us with a User ID and Password in order to access the CISL electronic trading service. I/We will receive my/our account password for electronic trading. I/We understand that my/our password is strictly confidential and I/we am/are responsible for all loss, cost and expenses, should any transaction be accepted and concluded by CISL on quoting of the said password**Electronic Trading Registration** Snapshot Stock Quote (free of charge) Streaming Real Time Stock Quote (Service charge subject to charges schedule available on Cinda International’s website) (By ticking this box, I/We acknowledge and agree CISL to deduct the service fee directly from my/our Trading Account.)

Quotation system: \_\_\_\_\_

Market (could choose more than one):  HK stocks  US stocks**Application for the following securities trading** Northbound trading of China Connect Securities (Not applicable to Mainland Investors) Fund (Not applicable to US or Canadian Investors)**Section H: Method of Account Statement/Notice Collection** (please tick whichever is appropriate) **By Email\***

I/We hereby request to receive electronic statement/notice at my/our email address as stated in the Account Opening Form. I/We hereby consent to receive my/our statement/notice of account through my/our email address and authorize CISL not to deliver any physical statement/notice of account to my/our correspondence address. I/We undertake to notify CISL of any change in my/our email address seven (7) calendar days before such change.

 **By Post**

I/We hereby request to receive physical statement/notice by post. I/We undertake to notify CISL of any change in my/ our correspondence address seven (7) calendar days before such change.

 **By Email\* and Post (monthly fee of HK\$100)**

I/We hereby request to receive electronic statement/notice in addition to physical statement/notice. I/We undertake to notify CISL of any change in my/our email address/correspondence address seven (7) calendar days before such change. I/We acknowledge and agree CISL to deduct the monthly fee of HK\$100 directly from my/our Trading Account.

\* I/We will be deemed to have received the statement/notice at the time of transmission to me/us if using email to receive statement/notice.

**Section I: Notice of Personal Data (Privacy) Policy (see Appendix 3 of the Terms and Conditions)**  
(please tick whichever is appropriate)

- I/We acknowledge Notice of Personal Data (Privacy) Policy and **consent** to CISL using or providing to other persons my/our data for use in direct marketing.
- I/We acknowledge Notice of Personal Data (Privacy) Policy but **do not consent** to CISL using or providing to other persons my/our data for use in direct marketing.

**Section J: Declaration and Acknowledgements by Client**

I/We wish to open one or more cash securities trading account (the “Account(s)”) with CISL for the purchase or sale of securities. CISL agrees that CISL will from time to time at my/our request at CISL’s sole discretion allow me/us to open one or more Account(s) with CISL and will act as agent (except as principal on occasions specified in Client’s Agreement for the Account(s) subject to the Terms and Conditions).

I/We hereby declare that I/we have read and agreed to this Account Opening Form, completed the Client’s Information section and have read and agreed to the Terms and Conditions, Instructions of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy and Client Money Standing Authority contained therein, and the Additional Terms and Conditions (if also applying for electronic trading services), which collectively form the “Client’s Agreement” made between CISL and me/us in relation to the Account(s).

I/We hereby acknowledge and confirm that the Client’s Agreement(s), including but not limited to the Risk Disclosure Statements, Instructions of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy, Client Money Standing Authority and Clause 9 of Additional Terms and Conditions (if also applying for electronic trading services), were provided to me/us in a language of my/our choice (English or Chinese). I/We was/were invited to read the Risk Disclosure Statements, Instructions of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy and Client Money Standing Authority carefully, ask questions and take independent legal advice if I/we wish. I/We have been explained the Risk Disclosure Statements.


I/We hereby authorize CISL to accept any verbal instruction and/or fax and/or email message from me/us as the original instruction, and I/we shall fully indemnify CISL from and against all losses, damages, interest, costs, expenses, actions, demands, claims, proceedings whatsoever which may incur, suffer or sustain as a result of or arising from the exercise of that instruction. I/We hereby waive any liabilities for CISL that may arise from these authorizations.

I/We hereby declare that I/we am/are the ultimate beneficial owner(s) of the Account.

I/We represent that the information on this Account Opening Form is true, complete and correct and that the representations in the Client’s Agreement are accurate. CISL is entitled to rely fully on such information and representations for all purposes, unless CISL receives notice in writing of any change. I/We understand that CISL will be unable to assess the suitability of the requested service to my/our interest if the information provided by me/us is incorrect. CISL is authorized at any time to contact anyone, including my/our bankers, brokers or any credit agency, for the purposes of verifying the information provided on this Account Opening Form.

**I/We hereby agree the arrangements and choices from Section A to Section J as shown above.**

Signature/Signature Specimen of Individual/ First Applicant of Joint Account	Signature/Signature Specimen of Second Applicant of Joint Account
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Name of Client:	Name of Client:
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ID/Passport No.:	ID/Passport No.:
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Date:	Date:
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**Signing Arrangement (For Joint Account Only)**

- Either one of the account holders
- Both account holders

**Signature of Witness**

Name of Witness:

ID/Passport No.:	Date:
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**Section K: Declaration by Licensed Person**

I have provided and explained the Risk Disclosure Statements to the Client in a language of his/her/their choice (English or Chinese) and have invited him/her/them to read the Risk Disclosure Statements, Instruction of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy and Client Money Standing Authority carefully, ask questions and take independent legal advice if he/she/they wish(es).

I hereby declare that I would notify CISL within five (5) calendar days when it comes to my knowledge or understanding that:

- (1) The Client is a U.S. Person or the Client becomes a U.S. Person subject to change in circumstances.
- (2) The Client’s tax residency status or information is different from what has been disclosed in Section A of the Account Opening Form or has been changed.
- (3) The Client directly or indirectly owns, controls or has established any other account(s) with CISL.

**Signature of Licensed Person**

Name of Licensed Person:

CE No.:

Date:

**Section L: Acknowledgement by Cinda International Securities Limited**

Cinda International Securities Limited acknowledges and agrees to the above  
Duly authorized for and on behalf of Cinda International Securities Limited

**Signature of Authorized Person**

Date:

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**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**

► For use by individuals. Entities must use Form W-8BEN-E.  
► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**

- You are NOT an individual . . . . . W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) . . . . . W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . 8233 or W-4
- You are a person acting as an intermediary . . . . . W-8IMY

**Instead, use Form:**

**Note:** If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b>		
City or town, state or province. Include postal code where appropriate.		Country
<b>4</b> Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		
<b>6a</b> Foreign tax identifying number (see instructions)	<b>6b</b> Check if FTIN not legally required . . . . . <input type="checkbox"/>	
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits** (for chapter 3 purposes only) (see instructions)

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_.

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_.

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
  - (a) income not effectively connected with the conduct of a trade or business in the United States;
  - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
  - (c) the partner's share of a partnership's effectively connected taxable income; or
  - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here** ▶

I certify that I have the capacity to sign for the person identified on line 1 of this form.

\_\_\_\_\_  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)

\_\_\_\_\_  
Date (MM-DD-YYYY)

\_\_\_\_\_  
Print name of signer



# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the  
requester. Do not  
send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

<b>Print or type.</b> See <i>Specific Instructions</i> on page 3.	<b>1</b>	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.)	
	<b>2</b>	Business name/disregarded entity name, if different from above.	
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> 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.  <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>
	<b>3b</b>	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 _____ <input type="checkbox"/>	
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	<b>6</b>	City, state, and ZIP code	
	<b>7</b>	List account number(s) here (optional)	

## Part I Taxpayer Identification Number (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.

<b>Social security number</b>																									
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**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.

## 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 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.

<b>Sign Here</b>	Signature of U.S. person	Date
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## General Instructions

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

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

## What's New

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).

## Purpose of Form

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.

- 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-NEC (nonemployee compensation).
- 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), and 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.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

**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*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- 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.
- 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 grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**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).

**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 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.

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, 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.

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, as described in item 4 under "*By signing the filled-out form*" 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.

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

## What Is FATCA Reporting?

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.

## 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 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.

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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.

• **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 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 you filed with your application.

• **Sole proprietor.** 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.

• **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.

• **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. Enter any business, trade, or DBA name on line 2.

• **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.

### Line 2

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

### Line 3a

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.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

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.

### 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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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) entered 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 territory, 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, 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.

**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 ITIN. Enter it in the entry space for the Social security number. 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). 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](http://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](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://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.

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.

**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.

**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.

**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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional 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 <sup>4</sup>
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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto: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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

## 自我證明表格內採用的名詞及措辭釋義

### 「帳戶持有人」

「帳戶持有人」指被維持該財務帳戶的財務機構列明為或識辨為帳戶的持有人的人士，不論該人士是否為過渡實體。所以，如果一個信託或遺產被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。

除財務機構外，若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有財務帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。

聯名帳戶內的每個持有人都被視為帳戶持有人。

### 「主動非財務實體」

「主動非財務實體」指符合任何以下準則的非財務實體，總括而言，有關準則指：

- 符合相關收入及資產規定的主動非財務實體；
- 其股票被公開進行買賣的非財務實體；
- 政府實體、國際組織、中央銀行或其全權擁有的實體；
- 屬並非財務集團成員的控權非財務實體；
- 新成立的非財務實體；
- 正進行清盤或出現破產的非財務實體；
- 屬並非財務集團成員的財資中心；或
- 非牟利的非財務實體。

如符合任何以下準則，實體會被分類為主動非財務實體：

- (a) 在該年的對上一個公曆年或其他適當申報期，該非財務實體的總收入中少於50%屬被動收入；及在該公曆年或其他適當申報期內，該非財務實體持有的資產中，少於50%屬產生被動收入的資產，或屬為產生被動收入而持有的資產；
- (b) 該非財務實體的股票或該非財務實體的有關連實體股票，在某具規模證券市場中，被經常進行買賣；

- (c) 該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體；
- (d) 該非財務實體的活動中，相當大部分是以下活動：持有一間或多於一間從事財務機構業務以外的交易或業務的附屬公司的全部或部分已發行股份，或向該等附屬公司提供資金及服務。但不包括以下情況：該實體以投資基金形式運作，或顯示本身是投資基金，例如私人股權基金、創業資本基金、槓桿式收購基金，或以下述活動為目標的投資工具：購買或資助任何公司，然後為投資目的，持有該等公司的權益作為資本資產；
- (e) 該非財務實體(「新成立的非財務實體」)尚未經營業務，亦沒有在過往經營業務，及正出於經營財務機構業務以外的業務的意圖，而將資金投資於資產。但不包括組成已超過24個月的非財務實體；
- (f) 該非財務實體在過往5年內並非財務機構，並且正對其資產進行清盤；或出於繼續或重新展開經營財務機構業務以外的業務的意圖，而進行重組；
- (g) 該非財務實體主要從事與該實體的屬並非財務機構的有關連實體進行融資及對沖交易，或為該等有關連實體進行融資及對沖交易；但並沒有向並非其有關連實體的任何實體，提供融資或對沖服務。而其有關連實體所屬的集團，主要從事財務機構業務以外的業務；或
- (h) 該非財務實體符合以下所有要求(「非牟利的非財務實體」)：
  - (i) 該非財務實體在其居留司法管轄區成立和營運是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的；或該非財務實體在其居留司法管轄區成立和營運，並且是專業組織、商業協會、總商會、勞工組織、農業或園藝組織、文化協會，或純粹為了促進社會福利而營運的組織；
  - (ii) 該非財務實體在其居留司法管轄區獲豁免，而無須繳付入息稅；
  - (iii) 該非財務實體並沒有任何符合以下說明的股東或成員：對該實體的收入或資產，擁有所有權權益或實益權益；
  - (iv) 該非財務實體的居留司法管轄區的適用法律，或該實體的成立文件，並不准許該實體的任何收入或資產，分配予私人或非慈善實體，或為私人或非慈善實體的利益而運用該收入或資產，除非該項分配或運用是依據該實體所進行的慈善活動而作出的；或作為支付已提供的服務的合理補償的；或

作為該實體以公平市值購買任何物業的付款的；及

- (v) 該非財務實體的居留司法管轄區的適用法律（或該非財務實體的成立文件）規定，該非財務實體一旦清盤或解散，其所有資產均須分配予某政府實體或其他非牟利組織，或須交還予該居留司法管轄區的政府，或該政府的政治分部。

### 「控權」

自然人對某實體的「控權」，通常透過其在實體的控制擁有權權益(典型地會按某個百分比(例如25%)為基準)行使。如沒有自然人透過擁有權權益行使控制，該實體的控權人將會是透過其他方式對該實體行使控制的自然人；如沒有自然人識辨為透過擁有權權益對某實體行使控制，該實體的控權人將會設定為處於高級行政人員位置或對該實體的管理行使最終控制權的自然人。

### 「控權人」

「控權人」指對該實體行使控制權的自然人。就信託而言，「控權人」指屬該信託的財產授予人、受託人、保護人或執行人(如有的話)、受益人或某類別受益人的成員的個人；或任何自然人對該信託的管理行使最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人或執行人(如有的話)、受益人或某類別受益人的成員的個人會被視為信託的「控權人」，不論該等人士是否對該信託的活動行使控制權。

如財產授予人、受託人、保護人或執行人、或受益人為實體，財產授予人、受託人、保護人或執行人、或受益人的「控權人」會被視為信託的「控權人」。

就並非信託的法律安排，「控權人」指相等於或處於一個相類於信託的人士。

### 「託管機構」

「託管機構」一詞指符合以下說明的實體：該實體為他人的帳戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間(兩者中以較短者為準)的總收入的20%：(i) 在斷定某實體是否託管機構的年份之前的、截至12月31日(或非公曆年會計期的最後一日)為止的3年期間；(ii) 該實體存在的期間。

## 「存款機構」

「存款機構」一詞指《銀行業條例》(第155章)第2(1)條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。

## 「實體」

「實體」一詞指法人或法律安排，例如：法團、組織、合夥、信託或基金會。該詞涵蓋並非個人(即自然人)的人士。

## 「財務機構」

「財務機構」一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。

## 「投資實體」

「投資實體」一詞指：

- (a) 根據《證券及期貨條例》(第571章)獲發牌進行一項或多於一項以下受規管活動的法團 –
  - (i) 證券交易；
  - (ii) 期貨合約買賣；
  - (iii) 槓桿式外匯交易；
  - (iv) 資產管理；
- (b) 根據《證券及期貨條例》(第571章)獲註冊進行一項或多於一項以下受規管活動的機構 –
  - (i) 證券交易；
  - (ii) 期貨合約買賣；
  - (iii) 資產管理；
- (c) 根據《證券及期貨條例》(第571章)獲認可的集體投資計劃；
- (d) 符合以下說明的實體：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：
  - (i) 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨；
  - (ii) 個人及集體投資組合管理；



- (iii) 以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。
- (e) 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。

#### **「位於非參與稅務管轄區並由另一財務機構管理的投資實體」**

「位於非參與稅務管轄區並由另一財務機構管理的投資實體」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是 (i) 由一個財務機構管理；及(ii) 非參與稅務管轄區財務機構。

#### **「由另一財務機構管理的投資實體」**

如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。

一個實體只有在有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及或(d)項所述的投資實體的實體，則該實體會被視為由另一實體管理。

#### **「非財務實體」**

「非財務實體」指並非財務機構的實體。

#### **「參與稅務管轄區」**

「參與稅務管轄區」指稅務條例(第112章)附表17E第2部所指明的、在香港以外的稅務管轄區。

#### **「參與稅務管轄區財務機構」**

「參與稅務管轄區財務機構」一詞指：(i) 任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；及(ii) 某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。

## 「被動非財務實體」

「被動非財務實體」指任何：(i) 不屬主動非財務實體的非財務實體；及(ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。

## 「有關連實體」

若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過50%的表決權或股份的價值。

## 「稅務居民」

一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何實體不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

## 「指明保險公司」

「指明保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發出現金值保險合約或年金合約，或有責任就現金值保險合約或年金合約付款。

## 「稅務編號」(包括具有等同功能的識辨編號)

「稅務編號」一詞指納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括：

- (a) 就個人而言，社會安全號碼/保險號碼、公民/個人身份/服務代碼/號碼，以及居民登記號碼。
- (b) 就實體而言，商業/公司登記代碼/號碼。

## **Meaning of the terms and expressions used in Self-Certification Forms**

### **“Account Holder”**

The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership.

A person, other than a Financial Institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, intermediary, or legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

With respect to a jointly held account, each joint holder is treated as an Account Holder.

### **“Active NFE”**

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

- (h) the NFE meets all of the following requirements (a “non-profit NFE”) :
- (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - (ii) it is exempt from income tax in its jurisdiction of residence;
  - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - (v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

### **“Control”**

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.

### **“Controlling Person(s)”**

“Controlling Persons” are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) or enforcer(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) or enforcer(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor, trustee, protector or enforcer, or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or enforcer, or beneficiary must be treated as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions to those of a trust.

### **“Custodial Institution”**

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. This is where the Entity’s gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

### **“Depository Institution”**

The term “Depository Institution” means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

### **“Entity”**

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an

individual (i.e. a natural person).

### **“Financial Institution”**

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

### **“Investment Entity”**

The term “Investment Entity” means:

- (a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
  - (i) dealing in securities;
  - (ii) trading in futures contracts;
  - (iii) leveraged foreign exchange trading;
  - (iv) asset management;
  
- (b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
  - (i) dealing in securities;
  - (ii) trading in futures contracts;
  - (iii) asset management;
  
- (c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);
  
- (d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - (ii) individual and collective portfolio management; or
  - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer.
  
- (e) the second type of “Investment Entity” (“Investment Entity managed by another



Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above.

**“Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction”**

The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

**“Investment Entity managed by another Financial Institution”**

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (d) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

**“NFE”**

An “NFE” is any Entity that is not a Financial Institution.

**“Participating Jurisdiction”**

A “Participating Jurisdiction” means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).

**“Participating Jurisdiction Financial Institution”**

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution

that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

#### **“Passive NFE”**

A “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

#### **“Related Entity”**

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

#### **“Resident for tax purposes”**

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction(including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

#### **“Specified Insurance Company”**

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obliged to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

#### **“TIN” (including “functional equivalent”)**

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the

absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD Automatic Exchange Portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –

- (a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
- (b) (for Entities) a Business/company registration code/number.