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

All W Forms must be completed in English

Departme	tober 2018) ent of the Treasury		Request fo tification Numb w.irs.gov/FormW9 for in	er and Certifi			Give Form to the requester. Do no send to the IRS.
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For joint accounts, each account holder must complete a separate form.

The form W-9 must be completed correctly without any alterations.

If you make a mistake, please start again with a new form.

Do not use liquid paper or any other correctional tool.

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

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

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

Part I Taxpayer Identification Number (TIN)

- A For individuals or sole proprietors: enter your social security number (SSN)
- **B** For entities (ie businesses) enter your employer identification number (EIN)

Note: A valid US Tax identification number will always

- ® include numbers (no letters or other characters)
- ® be made up of nine digits

and never

- ® consist of nine of the same number
- ® be made up of nine sequential numbers either ascending or descending

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

Part II Certification

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

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

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