

W-9 – Request for Taxpayer Identification Number and Certification

For Joint Accounts, each account holder must complete a separate form.
A form W-9 must be completed correctly without any alterations.
If you make a mistake, please start over using a new form.

Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

- Field 1** Insert the full name shown on your income tax return form.
- Field 2** Insert your Business name/disregarded entity name, only if the answer is different to your answer for 'Name' (Field 1).
- Field 3** Only check one box in this section. If you are an LLC check only the LLC box and also write down C, S or P in the field as indicated.
- Field 4** (If applicable) write down the 'Exempt payee code' and 'Exemption from FATCA reporting code' in the fields indicated.
- Note:** If you have any queries regarding these codes, please seek independent tax advice.
- Field 5a** Write down your full street address on the first line.
- Field 5b** Write down your City/Town, Country and/or State, and postcode on the second line.
- Field 6** DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Print or type See Specific Instructions on page 2.</p>	<p>W-9 (Rev. August 2013) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p>	<p>Give Form to the requester. Do not send to the IRS.</p>							
<p>Name (as shown on your income tax return) 1</p>										
<p>Business name/disregarded entity name, if different from above 2</p>										
<p>Check appropriate box for federal tax classification: <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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____</p>			<p>Exemptions (see instructions): Exempt payee code (if any) 4 Exemption from FATCA reporting code (if any) _____</p>							
<p>Address (number, street, and apt. or suite no.) 5a</p>		<p>Requester's name and address (optional)</p>								
<p>City, state, and ZIP code 5b</p>										
<p>List account number(s) here (optional) 6</p>										
<p>Part I Taxpayer Identification Number (TIN)</p> <p>Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.</p> <p>Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.</p>										
<p>7a Social security number</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33.33%; height: 20px;"> </td> <td style="width: 33.33%; height: 20px;"> </td> <td style="width: 33.33%; height: 20px;"> </td> </tr> </table>						<p>7b Employer identification number</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> <td style="width: 25%; height: 20px;"> </td> </tr> </table>				
<p>Part II Certification</p> <p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> 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 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 I am a U.S. citizen or other U.S. person (defined below), and The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>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 on page 3.</p>										
<p>8a Signature of U.S. person ▶</p>		<p>8b Date ▶</p>								
<p>General Instructions</p> <p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p>Future developments. The IRS has created a page on www.irs.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.</p> <p>Purpose of Form</p> <p>A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.</p> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:</p> <ol style="list-style-type: none"> Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), Certify that you are not subject to backup withholding, or Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the 										
<p>withholding tax on foreign partners' share of effectively connected income, and</p> <ol style="list-style-type: none"> Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. <p>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.</p> <p>Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:</p> <ul style="list-style-type: none"> 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). <p>Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.</p>										
<p>Cat. No. 10231X Form W-9 (Rev. 8-2013)</p>										

PART I: Taxpayer Identification Number (TIN)

Complete the relevant fields as indicated:

Field 7a For Individual/sole proprietors: Social Security Number (SSN).

OR

Field 7b For Entities (i.e. business): Employer Identification Number (EIN)

Note: A valid US Tax Identification Number (TIN) will always be made up of 9 digits.

A TIN should not:

- contain something other than numbers,
- contain fewer than or more than nine digits,
- consist of nine of the same number, or
- consist of nine sequential numbers (whether ascending or descending order).

If you do not have a TIN and you intend to apply for one soon, or you have already applied for a TIN, please enter 'Applied For' in either the Social Security Number or the Employer Identification Number field. You will have 60 days to provide your TIN to us.

Part II: Certification

Field 8a and 8b Please sign and date the form. If you are signing on behalf of an entity, you must ensure you are authorized to sign on behalf of the entity.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

* **first direct** are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.

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