

FATCA S3 - Explanation of a US Address and/or US Phone Number

FATCA S3 - 美國地址及／或美國電話號碼的說明

Note 注意： Please complete in **Block Letters** and tick where applicable. 請用正楷填寫，並在適當的地方加上剔號。

Customer Information 客戶資料

Customer Name 客戶姓名	
Identification Document Details 身分證文件資料	Type 種類： <input type="checkbox"/> (I) Hong Kong Identity Card 香港身分證 <input type="checkbox"/> (P) Passport 護照 <input type="checkbox"/> (X) Others 其他：_____
	Number 號碼：_____

By completing your IRS Form W-8BEN you are affirming that you are not a citizen or resident of the United States or other US person for the purposes of US tax law. Your account records, however, indicate that you have a mailing address/permanent residence address in the US and/or a US phone number. Because a US address/phone number is an indication that you may be a US resident for US tax law purposes, please:

閣下填妥美國稅局 (IRS) W-8BEN 表格，即確認閣下本身並非美國公民或居民或其他就美國稅務法律目的而言的其他美國人士。然而，閣下的戶口記錄顯示閣下擁有美國的郵寄地址／永久住址及／或美國電話號碼。由於擁有美國地址或電話號碼，就美國稅務法律目的而言，顯示閣下可能為一名美國居民，謹請閣下：

1. Provide an explanation for the address and/or phone number in **Part A** below; and 在下文 **A** 部分就地址及／或電話號碼提供說明；及
2. Complete the substantial presence test table in **Part B** below (if applicable); and 填妥下文 **B** 部分內的實質居住測試表（如適用）；及
3. As appropriate, complete the declaration or request in **Part C OR Part D** below. 如適用，請填妥下文 **C** 部分或 **D** 部分的聲明或要求。
4. Return the completed declaration or other required documents either (1) by mail to "The Hongkong and Shanghai Banking Corporation Limited, P. O. Box. 74523, Kowloon, Central Post Office", or (2) by submitting to your nearest HSBC Branch.
請將已填妥的聲明或其他所需文件 (1) 寄回香港上海滙豐銀行有限公司，九龍中央郵政局郵政信箱 74523 號，或 (2) 交回就近滙豐分行。

Part A - US Address and/or US Phone Number Explanation

A 部分－美國地址及／或美國電話號碼的說明

<p>(Select One) (請選擇其中一項)</p>	<ol style="list-style-type: none"> 1. <input type="checkbox"/> I only have a US Phone Number and do not have any US addresses. 本人只擁有美國電話號碼，並沒有任何美國地址。 Note 注意： If you selected #1 (I only have a US Phone Number) above, please proceed to Part C, otherwise proceed to Part B. 如閣下選擇上文第 1 項（本人只擁有美國電話號碼），請跳至 C 部分，否則請繼續填寫 B 部分。 2. <input type="checkbox"/> I have a US Phone Number and a US Address. 本人擁有美國電話號碼及美國地址。 3. <input type="checkbox"/> The US address is a secondary residence address (e.g. a vacation home). 美國地址是次要的居住地址（如度假屋）。 4. <input type="checkbox"/> The US address is that of my financial or legal advisor. 美國地址屬於本人的財務或法律顧問。 5. <input type="checkbox"/> Other (please specify): 其他（請說明）：
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Part B - Substantial Presence Test B 部分 - 實質居住測試

One factor that must be considered when determining a person's US tax status is the number of days that person has been present in the US. So, if it is possible that you may spend or have spent significant time in the US, you may be considered a US person. As your account records indicate that you have a mailing address/permanent residence in the US, we need you to provide **information to demonstrate that you have not spent significant time in the US by asking if you meet the "Substantial Presence Test"** described below. 釐定一名人士的美國稅務身分時其中一項必須考慮的因素，為該人士逗留在美國境內的日數。故此，如閣下可能或已經在美國逗留一段時間，閣下或會被視為美國人士。由於閣下的戶口記錄顯示閣下擁有美國的郵寄地址/永久住址，所以我們需要閣下提供資料，用以檢視閣下是否符合以下「實質居住測試」內的準則條件，以顯示閣下並無長時間逗留在美國。

Subject to certain exceptions (see Appendix 2 of the form), a person is considered to be substantially present in the US if he or she is:
除若干例外情況（請參閱本表格附錄 2），一名人士如符合以下條件將被視為實質居住於美國：

1. Physically present in the US for at least 31 days during the current calendar year, and 於本日曆年內最少 31 日身在美國；及
2. Physically present in the US for at least 183 days during the 3 year period that includes the current calendar year and the 2 years immediately before that, counting: 於三年內期間（包括本日曆年及對上之前兩個年度）最少 183 日身在美國，計算如下：
 - a. all the days the individual was present in the US in the current year, and 該人士於本年度身在美國的全部日數；及
 - b. 1/3 of the days the individual was present in the US in the 1st year before the current year, and 該人士在本年度對上的第一個年度身在美國的日數的三分之一；及
 - c. 1/6 of the days the individual was present in the US in the 2nd year before the current year. 該人士在本年度對上的第二個年度身在美國的日數的六分之一。

Please complete the following table based on your days of presence in the US (See Instructions and Example in Appendix 1 of this form before completing)
請根據閣下身在美國的日數填寫以下表格（填寫前請先參閱本表格附錄 1 的指引及例子）

Year 年度	Total Days (A) 總日數 (A)	Calculation (B) 計算 (B)	Days to be Counted (C) 將被計算的日數 (C)
Current Year 本年度		If you have spent or intend to spend less than 31 total days in the US in the current calendar year, input "0" in Box D below and sign in Part C 如閣下已經或打算於本日曆年在美國逗留合共少於 31 日，請在下方空格 D 內填「0」，並在 C 部分簽署	
Year before the current year 本年度之前第一年		Divide "Total Days (A)" by 3 將總日數 (A) 除以 3	
Second year before the current year 本年度之前第二年		Divide "Total Days (A)" by 6 將總日數 (A) 除以 6	
Total days of present (Box D) 逗留在美國的總日數（空格 D）			

Disclaimer 免責聲明：

The details requested in this Part B are required for information only. You should not rely upon it as a statement of the applicable law. HSBC does not provide legal or tax advice and no parts of this form (including the Appendices) should be construed or considered as an advice from HSBC. You should seek guidance from an independent legal and/or tax advisor regarding your personal tax situation. 本 B 部分所要求提供的資料僅供參考。閣下不應將之視為適用法律下作出的聲明而加以依賴。滙豐銀行並無提供法律或稅務意見，本表格任何部分（包括附錄）不應被詮釋為或視為滙豐銀行提供的意見。閣下應就閣下本身的個人稅務狀況，向獨立法律及/或稅務顧問尋求指引。

Part C - Declaration and Signature of Non-US Status

[If "Total Days of Present (Box D)" is Less Than 183 Days]

C 部分 - 非美國身分的聲明及簽署（如「逗留在美國的總日數（空格 D）」的日數少於 183 日）

I certify that although I have the connection(s) indicated above with the United States, for the reason(s) indicated on this form, I am not a US Person for US tax purposes. 本人證明，鑒於本表格內所列的原因，雖然上文顯示本人與美國有關連，但是本人並非就美國稅務目的而言的美國人士。

I acknowledge that I must inform the Bank within 30 days in the event of a change in circumstance impacting my status as a non-US Person and I agree to provide the Bank with any document requested by the Bank to support my status as non-US Person for US tax purposes. If my status changes to that of a US person, I will notify the Bank within 30 days of that change, and I agree to provide the Bank with an IRS Form W-9 and any other document requested by the Bank relating to that status. 本人確認，如狀況變更改以影響本人作為非美國人士的身分，本人必須於 30 日內通知貴行，本人並同意向貴行提供貴行所要求的任何文件，以作為證明本人為就美國稅務目的而言的非美國人士的身分的證據。如本人的身分改變為美國人士，本人將於發生該改變起計 30 日內通知貴行，並同意向貴行提供美國國稅局 (IRS) W-9 表格及任何其他貴行要求與該身分有關的文件。

By signing this form, I also acknowledge and agree that the Bank has no liability in respect of any of my tax obligations and/or any legal and/or tax advice provided to me by third parties. 本表格一經簽署，即本人亦確認及同意貴行對於任何本人的任何稅務責任及/或任何第三方向本人提供的任何法律及/或稅務意見均無任何責任。

X

S.V.

Note 注意： Please use signature/chop filed with the Bank. 請用留存本行的印鑑簽署。

Date 日期：

Account Number (Specify any one account number to which the above signature can apply.) 戶口號碼（請註明任何一個使用以上簽署的戶口號碼。）

Part D - US Substantial Presence

[If "Total Days of Present (Box D)" is Equal to or Greater Than 183 Days]

D 部分 - 美國實質居住（如「逗留在美國的總日數（空格 D）」的日數等於或多於 183 日）

In the event that the value from Box D in Part B is equal to or greater than 183 days, please submit the "IRS Form W-9" and "FATCA Return Sheet" to "The Hongkong and Shanghai Banking Corporation Limited, P. O. Box No. 74523 or to your nearest HSBC Branch within 30 days from the date on this form.

倘 B 部分的空格 D 內的數值等於或大於 183 日，請由本表格日期起計 30 日內提供美國國稅局 (IRS) W-9 表格及《外國賬戶稅務合規法案》回覆更條並寄回郵政局郵政信箱 74523 號「香港上海滙豐銀行有限公司」或交回就近滙豐分行。

For Bank Use Only
銀行專用

Branch Chop

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APPENDIX 1 (Instructions to Part B)

附錄 1 (B 部分的指引)

1. Please complete the table in Part B by adding the number of days you were present in the US in each of the years and input the total days in column (A)
請在 B 部分的表格欄 A 內填寫閣下於各個年度逗留在美國的日數
2. Apply the calculation shown in column (B) 運用欄 B 內所示的計算方法
3. Record the number of days to be counted for each year in column (C) 在欄 C 內記錄每個年度將被計算的日數
4. Calculate the sum of values in column C and record in the "Total days present (Box D)" 計算欄 C 內的數值總數，並將總日數填寫於空格 D

Before completing the table, please refer to Appendix 2 for further information about days to be excluded from the Substantial Presence Test.

在填寫表格前，請參閱附錄 2，當中載有不需被計算於實質居住測試的日子的額外資料。

Year 年度	Total Days (A) 總日數 (A)	Calculation (B) 計算 (B)	Days to be Counted (C) 將被計算的日數 (C)
Current Year 本年度	<i>A1</i>	If you have spent or intend to spend less than 31 total days in the US in the current calendar year, input "0" in Box D below and sign in Part C 如閣下已經或打算於本日曆年在美國逗留合共少於 31 日，請在下方空格 D 內填「0」，並在 C 部分簽署	<i>A1 = C1</i>
Year before the current year 本年度之前第一年	<i>A2</i>	Divide "Total Days (A)" by 3 將總日數 (A) 除以 3	<i>A2 ÷ 3 = C2</i>
Second year before the current year 本年度之前第二年	<i>A3</i>	Divide "Total Days (A)" by 6 將總日數 (A) 除以 6	<i>A3 ÷ 6 = C3</i>
Total days of present (Box D) 逗留在美國的總日數 (空格 D)			<i>D = C1 + C2 + C3</i>

EXAMPLE (Substantial Presence Test Calculation) 例子 (實質居住測試計算)

If John X were physically present in the United States for 120 days in this year and 90 days in the previous year and 60 days 2 years prior to the current year, to determine if he met the Substantial Presence Test for this year, count:

如 John X 身在美國的日數分別為本年度 120 日、去年 90 日和本年度對上之前第二年有 60 日身在美國，為釐定他本年度是否符合實質居住測試的準則，計算的方法為：

- all 120 days of presence in this year; and 本年度身在美國的全部 120 日；及
- 30 days for the year before the current year (1/3 of 90); and 本年之前第一年身在美國的 90 日的三分之一，即 30 日；及
- 10 days in the second year before the current year (1/6 of 60) 本年之前第二年身在美國的 60 日的六分之一，即 10 日

In this example, because the countable total days for the 3-year period is 160 (120 + 30 + 10) days, Mr. John X would not be considered a US resident under the Substantial Presence Test for this year.

在本例子中，由於三年期間的應計的總日數為 160 日 (120 日 + 30 日 + 10 日)，根據 John X 先生的實質居住測試，John X 先生於本年度不被視為美國居民。

Customer Name 客戶姓名	<i>John X</i>
Identification Document Details 身分證明文件資料	<i>HKID 123456(7)</i>

Year 年度	Total Days (A) 總日數 (A)	Calculation (B) 計算 (B)	Days to be Counted (C) 將被計算的日數 (C)
Current Year 本年度	<i>120</i>	<i>120 / 1</i>	<i>120</i>
Year before the current year 本年度之前第一年	<i>90</i>	<i>90 / 3</i>	<i>30</i>
Second year before the current year 本年度之前第二年	<i>60</i>	<i>60 / 6</i>	<i>10</i>
Total days of present (Box D) 逗留在美國的總日數 (空格 D)			<i>160</i>

OPS399-m (050613) FATCA

APPENDIX 2

附錄 2

Days of Presence in the United States 逗留在美國的日子

Do not count the following as days of presence in the United States for the purposes of the Substantial Presence Test:
就實質居住測試目的而言，以下日子不被視為逗留在美國的日子：

- Days you commute to work in the US from a residence in Canada or Mexico, if you regularly commute from Canada or Mexico
閣下定期從加拿大或墨西哥住所通勤到美國工作的日子
- Days you are in the US for less than 24 hours, when you are in transit between two places outside the US
閣下在美國以外的兩個地點之間往來途中逗留於美國境內的時間少於 24 小時的日子
- Days you are in the US as a crew member of a foreign vessel 閣下以外國船舶的船務人員身分逗留在美國的日子
- Days you are unable to leave the US because of a medical condition that develops while you are in the US
閣下因身在美國期間因為醫療狀況而無法離開美國的日子
- Days you are temporarily in the US as a professional athlete to compete in a charitable sports event
閣下以專業運動選手的身分暫時逗留在美國參與慈善運動項目的日子
- Days you are an exempt individual (see below) 閣下為獲豁免人士（見下文）的日子

Exempt Individual 獲豁免人士

Do not count days for which you are an exempt individual. The term "exempt individual" does not refer to someone exempt from US tax, but to anyone in the following categories who is exempt from counting days of presence in the US:

閣下為獲豁免人士的日子不需被計算。「獲豁免人士」一詞並非指獲豁免美國稅項的人士，而是指屬於以下類別因而獲豁免被計算逗留在美國的日子的人士：

1. Foreign Government Related Individual or International Organisation Employee present in US 逗留在美國的與外國政府有關的個人或國際組織僱員
 - Employee of Foreign Government; 外國政府僱員；
 - Employee of International Organisation; 國際組織的僱員；
 - Usually in US on A or G visa; 通常以A或G簽證入境美國的人士；
 - Exempt Individual status applies also to immediate family members (i.e., spouse and unmarried children under age 21 years residing in the home).
獲豁免人士身分亦適用於直系家庭成員（即配偶及 21 歲以下未婚的同住子女）。
2. Teacher, Professor, Trainee, Researcher in US on J or Q visa 以 J 或 Q 簽證入境美國的教師、教授、實習生、研究員
 - Does NOT include students on J or Q visas; 不包括以 J 或 Q 簽證入境的學生；
 - Does include any alien on a J or Q visa who is not a student (physicians, au pairs, summer camp workers, etc.);
包括以 J 或 Q 簽證入境的任何非學生外國人（醫生、交換互惠生、夏令營工人等）；
 - If you were a teacher, professor, trainee or researcher in a year prior to the current year, see IRS Publication 519 regarding how you should apply the Substantial Presence Test 如閣下在本年度對上一年為一名教師、教授、實習生或研究員，請參閱美國國稅局 519 號刊物所載有關於閣下如何應用實質居住測試
 - Exempt Individual status applies also to immediate family members with J-2 or Q-3 visa. 獲豁免人士身分亦適用於以 J-2 或 Q-3 簽證入境的直系家庭成員。
3. Student in US on F, J, M or Q visa 以 F、J、M 或 Q 簽證入境美國的學生
 - If you were a student in a year prior to the current year, see IRS Publication 519 regarding how you should apply the Substantial Presence Test
如於本年度對上的一年閣下為一名學生，請參閱美國國稅局 519 號刊物所載有關於閣下如何應用實質居住測試
 - Exempt Individual status applies also to spouse and child on F-2, J-2, M-2, or Q-3 visa. 獲豁免人士身分亦適用於以 F-2、J-2、M-2 或 Q-3 簽證入境的配偶及子女。

For details on days excluded from the Substantial Presence Test (including for exempt individuals) described above, please refer to IRS Publication 519, US Tax Guide for Aliens, or information about the Substantial Presence Test on the IRS website at <http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>.

有關獲豁免上文所述的不需被計算於實質居住測試（包括獲豁免人士）的日子的詳情，請參閱美國國稅局 519 號刊物、外籍人士的美國稅務指南（US Tax Guide for Aliens），或載於美國國稅局網站內有關實質居住測試的資料 <http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>。