

Form **W-9**  
(Rev. March 2024)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer  
Identification Number and Certification**  
Go to [www.irs.gov/FormW9](https://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.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.  

☐ Individual/sole proprietor

☐ C corporation

☐ S corporation

☐ Partnership

☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)  
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions

4 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)  
(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

6 City, state, and ZIP code

7 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.  
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.

Social security number

or

Employer identification number

**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.


Sign Here

Signature of U.S. person

Date

**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](https://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

HƯỚNG DẪN ĐIỀN TỜ KHAI W-9  
(Dành cho cá nhân là công dân/cư dân hoặc tổ chức thành lập tại Hoa Kỳ nhằm cung cấp mã số nhận diện người nộp thuế (TIN) và chứng nhận tình trạng thuế của họ)



Không được có bất kỳ sự sửa đổi, tẩy xóa nào trên Form W-9.  
Trường hợp mắc lỗi, vui lòng điền lại vào một mẫu mới.  
Tất cả các mẫu W phải được điền bằng tiếng Anh  
Vui lòng tham khảo **“Instructions for Form W-9”** phát hành bởi IRS tại [đây](#)

**•A. Nhận diện khách hàng**

**Dòng 1:** Điền tên đầy đủ giống với tên trên tờ khai thuế thu nhập của Quý Khách. Vui lòng KHÔNG bỏ trống.

**Dòng 2:** Điền tên tổ chức/doanh nghiệp nộp thuế phụ thuộc của Quý Khách nếu thông tin này khác với tên ở dòng 1

**Dòng 3a:** Chọn loại hình thuế của đối tượng khai báo:

- » Nếu là cá nhân: chọn “Individual/sole proprietor”.
- » Nếu là LLC bị bỏ qua (disregarded entity): Điền tên chủ sở hữu ở Dòng 1, tên của LLC ở Dòng 2, và chọn loại thuế của chủ sở hữu tại Dòng 3a tương ứng với C, S hoặc P (C = Corporation, S = S Corp, P = Partnership).
- » Nếu là LLC không bị bỏ qua (tức không phải disregarded entity): Chọn ô LLC và điền loại hình thuế (C, S hoặc P) vào ô bên cạnh.

**Dòng 3b:** Nếu ở Dòng 3a đã chọn Partnership, hoặc Trust/Estate, hoặc chọn LLC bị đánh thuế như Partnership:

- » Tích vào ô tại Dòng 3b nếu có thành viên hoặc chủ sở hữu là người nước ngoài.

**Dòng 4:** Điền “Mã đối tượng thụ hưởng được miễn trừ” và “Mã miễn trừ báo cáo theo yêu cầu của FATCA” vào trường được chỉ dẫn (Nếu có). Lưu ý: Vui lòng tham khảo chuyên gia tư vấn thuế độc lập cho các thắc mắc liên quan tới những mã này.

**Dòng 5:** Điền địa chỉ của quý khách (số nhà/số căn hộ, phố v.vv..)

**Dòng 6:** Điền thành phố, bang và mã bưu chính của địa chỉ ở Dòng 5.

**Dòng 7:** Đây là trường không bắt buộc. Trường hợp Quý Khách liệt kê các số tài khoản ở phần này, Quý Khách có thể sẽ phải cung cấp thêm các mẫu khác nếu phát sinh thêm tài khoản khác.

**B. PHẦN I – Mã số thuế Hoa Kỳ (TIN)**

- » Đối với cá nhân hoặc doanh nghiệp cá thể: Điền số an sinh xã hội (SSN)
- » Đối với tổ chức/doanh nghiệp: Điền mã nhận diện công ty (EIN)

Lưu ý: Một mã TIN hợp lệ luôn bao gồm chín (09) chữ số.

**C. PHẦN II – Chứng nhận**

- » Vui lòng ký và điền ngày tháng năm lên mẫu.
- » Người ký phải là người có thẩm quyền đại diện hợp pháp cho chủ thể khai báo.

Lưu ý: BSL không cung cấp dịch vụ tư vấn thuế.  
Trường hợp quý khách có nhu cầu, vui lòng liên hệ chuyên gia tư vấn thuế độc lập.

Cat. No. 10231X

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1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.  
☐ Individual/sole proprietor    ☐ C corporation    ☐ S corporation    ☐ Partnership    ☐ Trust/estate  
☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)  
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  
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3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions.

4 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)  
(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (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.

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.

Social security number

Employer identification number

**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.

Sign Here

Signature of U.S. person

Date

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**What's New**

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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**

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**INSTRUCTIONS FOR COMPLETING FORM W-9**  
*(For individuals who are U.S. citizens/residents or entities established in the United States to provide their Taxpayer Identification Number (TIN) and certify their U.S. tax status)*



No alterations or use of correction tools are allowed on Form W-9. In case you make mistake, please start over using a new form.  
All W-Forms must be completed in English  
Please refer to “Instructions for the Requester of Form W-9” by IRS [here](#)

**A. Identification of customer**

- Line 1:** Enter full name that match the name on your tax return. DO NOT leave this line blank
- Line 2:** Enter your business/ trade name/ DBA name or disregarded entity name only if the answer is different to your answer on Line 1
- Line 3a:** Select the tax classification of the filer:
- » If an individual: check “Individual/sole proprietor”.
  - » If a disregarded entity (such as a single-member LLC): Enter the owner's name on Line 1, the LLC's name on Line 2, and check the tax classification of the owner on Line 3a as C, S, or P (C = Corporation, S = S Corp, P = Partnership).
  - » If not a disregarded entity (i.e., the LLC is taxed as a separate entity): Check the “LLC” box and enter the appropriate tax classification (C, S, or P) in the space provided.
- Line 3b:** If you selected “Partnership”, or “Trust/Estate”, or an LLC taxed as a Partnership in Line 3a:
- » Check the box in Line 3b if any partner, owner, or beneficiary is a foreign person.
- Line 4:** Enter “Exempt Payee Code” and “Exemption from FATCA reporting code” in appropriate space (If applicable) Note: Please refer to independent tax advisor for any queries related to these codes. If the LLC is a disregarded entity, leave this section blank and fill in the information on Line 3 of Part I.
- Line 5:** Enter you address (number, street, and apartment or suite number)
- Line 6:** Enter your city, state and ZIP code.
- Line 7:** This is optional field. We recommended that you do not list any account number as you may have to provide forms for accounts you have not included

**B. PART I – Taxpayer Identification Number (TIN)**

- » For individuals or sole proprietors: enter your social security number (SSN)
  - » For entities: enter your employer identification number (EIN)
- Note: A valid TIN will always be made up of nine (09) digits.

**C. PART II – Certification**

- » Please sign and date the form.
- » Please be sure you are authorized to sign in case you are signing on behalf of an entity

Please note that BSL is unable to provide any tax advice.  
If you require any advice, please refer to an independent tax advisor.