



**Part I**  
**第 I 部**

**Taxpayer Identification Number (TIN)**  
**納税者番号 (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.

適切な欄に納税者番号を記載してください。バックアップ源泉を回避するためには、1 の欄に記載された納税者番号が、当書式の名称 欄に記載された者の納税者番号と同一である必要があります。個人の方は、原則として社会保障番号(SSN)を記載ください。ただし、外国人居住者、個人事業主、または法人格がない事業体に該当する場合は、後記パート I のインストラクションを参照してください。他の事業体の場合は、雇用者番号(EIN)を記載ください。もし、該当する番号をお持ちでない場合は、後記の納税者番号取得方法を参照してください。

**Note.** If the account is in more than one name, see the instruction for line 1. Also see What Name and Number to Give the Requestor for guidelines on whose number to enter.

**(注意)** 口座が複数の者により開設されている場合は、1 のインストラクションを参照してください。7 ページに記載された表をガイドラインとして参照してください。

10 Social security number 社会保障番号	Employer identification number 雇用者番号
<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Part II**  
**第 II 部**

**Certification**  
**宣誓**

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.

偽証罪の対象となることを理解した上で、私は以下の内容を宣誓します。

1. この用紙に記載された納税者番号は、私の正しい納税者番号です。(または、納税者番号の発行を待っています。)かつ、
2. 私は、以下の理由によりバックアップ源泉徴収の対象となりません。かつ、：(a) バックアップ源泉徴収を免除されている、(b) 利子や 配当金の申告漏れによる結果から、バックアップ源泉徴収の対象である内国歳入庁 (IRS) から通知を受けていない、または (c) IRS からバックアップ源泉徴収の対象から外されたことと通知を受けた、
3. 私は米国民、または米国 (法) 人に該当する者です。(インストラクションを参照してください) かつ、
4. 私が FATCA 報告を免除されていることを示す本用紙に記載された FATCA コード (該当ある場合) は正しい番号です。

**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.

**宣誓の記載方法** 申告書上で利子や配当金の報告漏れがあり、現在バックアップ源泉徴収の対象であると IRS から通知を受けている場合、上記 2 を線で引き消す必要があります。不動産取引において上記 2 は対象外となります。住宅ローンの支払い、担保付資産の取得または 放棄、負債の取消し、個人退職年金 (IRA) への積立、および、利子や配当金以外の支払に関しては、宣誓に署名する必要はありません。

ただし、正確な納税者番号 (TIN) を記載しなければなりません。後記パート II のインストラクションを参照してください。

**Sign Here**  
**署名欄**



Signature of U.S. person  
米国 (法) 人の署名

Date (MM-DD-YYYY)  
日付 (月-日-西暦年)

## Consent to report your account information

### 情報開示に関する同意

I hereby consent to the release of account information to the Internal Revenue Service required, for the purposes of complying with Foreign Account Tax Compliance Act (FATCA), under the Internal Revenue Code, Treasury Regulations, Intergovernmental Agreement, and other relevant regulations. I acknowledge and understand Personal information protection laws and regulations in the U.S. and Measures taken by the IRS to protect personal information, as follows.

私は、下欄に署名することにより、FATCA 遵守の目的のため、内国歳入法、財務省規則、政府間協定、およびその他規則に基づき求められる口座情報が、IRS（米国内国歳入庁）へ提供されることに同意します。また、当該情報提供にあたっては、下記「米国における個人情報保護制度」および「IRS が講ずる個人情報の保護のための措置」に関する情報について認識・理解しています。

Personal information protection laws and regulations in the U.S.	Existence of regulations related to the protection of personal information	<ul style="list-style-type: none"> <li>Although there is no comprehensive law and regulation, there are regulations that apply to the public section such as the Electronic Communications Privacy Act (ECPA) and the Health Insurance Portability and Accountability Act (HIPAA) .</li> </ul>
	Existence of information to be an indicator of a personal information protection laws and regulations	<ul style="list-style-type: none"> <li>Participation in the APEC CBPR System</li> <li>Adequacy decision from the EU is not received</li> </ul>
	Obligation to respond to the eight principles of the OECD Privacy Guidelines or rights of the principal	<ol style="list-style-type: none"> <li>In terms of Collection Limitation Principle, it is partially prescribed in HIPAA.</li> <li>In terms of Data Quality Principle, no applicable regulation is observed.</li> <li>In terms of Purpose Specification Principle, no applicable regulation is observed.</li> <li>In terms of Use Limitation Principle, it is partially prescribed in ECPA and HIPAA.</li> <li>In terms of Security Safeguards Principle, it is partially prescribed in HIPAA.</li> <li>In terms of Openness Principle, no applicable regulation is observed.</li> <li>In terms of Individual Participation Principle, it is partially prescribed in HIPAA.</li> <li>In terms of Accountability Principle, no applicable regulation is observed.</li> </ol> <p>※ Please refer to the website of Personal Information Protection Commission for more information. (<a href="https://www.ppc.go.jp/index.html">https://www.ppc.go.jp/index.html</a>)</p>
	Existence of regulations that may have a significant impact on the rights of the principal	<ul style="list-style-type: none"> <li>None observed.</li> </ul>
米国における個人情報保護制度	個人情報保護に関する制度の有無	<ul style="list-style-type: none"> <li>包括的な法令は存在しませんが、公的部門に適用される法令として電子通信プライバシー法（ECPA）や医療保険の携行性と責任に関する法律（HIPAA）があります。</li> </ul>
	個人情報保護制度に係る指標となる情報の存在	<ul style="list-style-type: none"> <li>APEC の CBPR システムに加盟しています。</li> <li>EU の十分性認定は受けていません。</li> </ul>
	OECD プライバシーガイドライン 8 原則に対応する事業者の義務又は本人の権利の不存在	<ol style="list-style-type: none"> <li>収集制限の原則について、HIPAA に一部規定されています。</li> <li>データ内容の原則について、該当する規定は見当たりません。</li> <li>目的明確化の原則について、該当する規定は見当たりません。</li> <li>利用制限の原則について、ECPA 及び HIPAA に一部規定されています。</li> <li>安全保護の原則について、HIPAA に一部規定されています。</li> <li>公開の原則について、該当する規定は見当たりません。</li> <li>個人参加の原則について、HIPAA に一部規定されています。</li> <li>責任の原則について、該当する規定は見当たりません。</li> </ol> <p>※詳細は個人情報保護委員会 HP を参照ください。 <a href="https://www.ppc.go.jp/index.html">https://www.ppc.go.jp/index.html</a></p>
	その他権利利益に重大な影響を及ぼす制度の存在	<ul style="list-style-type: none"> <li>無いと考えられます。</li> </ul>
Measures taken by the IRS to protect personal information	<ul style="list-style-type: none"> <li>The IRS, the recipient of the information, has taken all measures to comply with the eight principles of the OECD Privacy Guidelines.</li> <li>For more information, please refer to the website of the IRS Privacy Policy. <a href="https://www.irs.gov/privacy-disclosure/irs-privacy-policy">https://www.irs.gov/privacy-disclosure/irs-privacy-policy</a></li> </ul>	
IRS が講ずる個人情報の保護のための措置	<ul style="list-style-type: none"> <li>情報提供先である IRS においては、OECD プライバシーガイドライン 8 原則に対応する措置をすべて講じています。</li> <li>IRS のプライバシーポリシーについては以下リンク先をご参照ください。 <a href="https://www.irs.gov/privacy-disclosure/irs-privacy-policy">https://www.irs.gov/privacy-disclosure/irs-privacy-policy</a></li> </ul>	

**Sign Here**  
署名欄



Signature of U.S. person  
米国（法）人の署名

Date (MM-DD-YYYY)  
日付（月-日-西暦年）

Please note that the translations in this document are strictly for your convenience only and in the event of any conflict between the English and translated versions of these documents the English version will take precedent. 本文書に含まれる翻訳は参考のみとし、これらの文書の英語版と翻訳版との間に何らかの内容の矛盾が生じた場合には英語版が優先します。



## 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).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

*If you do not 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. 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 withholding tax on foreign partners' share of effectively connected income, and
4. 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).

**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.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the 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 trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**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 his or her 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 his or her 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 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 under 4 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.

Also see *Special rules for partnerships*, earlier.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States 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 no longer are 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.

a. **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. 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, "Business name/disregarded entity name." 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, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

If the entity/person on line 1 is a(n)...	THEN check the box for...
◆ Corporation	Corporation
◆ Individual ◆ Sole proprietorship, or ◆ Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC

◆ LLC treated as a partnership for U.S. federal tax purposes, ◆ LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or ◆ LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P=Partnership; C= C corporation; or S= S corporation)
◆ Partnership	Partnership <sup>2</sup>
◆ Trust/estate	Trust/estate

## 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 in 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 possession, 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 possession
- 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
- 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 Income, 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) written or printed 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 possession, 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, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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). Do not enter the disregarded entity's EIN. 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 1-800-772-1213. 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/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. 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 SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

**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 items 1, 4, or 5 below indicate 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
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>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>3</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (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 and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. 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.) Also see *Special rules for partnerships*, earlier.

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

**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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490

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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**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 1-800-366-4484. 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 (1-877-438-4338). If you have been the victim of identity theft, see [www.IdentifyTheft.gov](http://www.IdentifyTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentifyTheft](http://www.irs.gov/IdentifyTheft) to learn more about identity theft and how to reduce your risk.

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## 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



# 【Sample Filled-in Substitute Form W-9】【記入例(個人顧客向け)・W-9代替様式】

1. Enter your full name  
お名前をご記入ください。
2. Leave this field blank.  
ご記入不要です。
3. Tick the box beside "Individual/sole proprietor or single-member LLC"  
個人/個事業主またはシングルメンバーLLCの  にチェックをつけてください。
4. Leave this field blank.  
ご記入不要です。
5. 6. Enter your current residential address.  
現住所をご記入ください。
7. Enter your Shinsei Bank account number. If applying to open an account, leave this field blank.  
当行の口座番号をご記入ください。  
※口座開設の場合は、空欄で結構です。
8. Leave this field blank.  
ご記入不要です。
9. Enter your date of birth.  
生年月日をご記入ください。
10. Enter your U.S. taxpayer identification number (ITIN) or social security number.  
米国納税者番号(ITIN)か、社会保障番号(SSN)をご記入ください。
- Leave this field blank.  
ご記入不要です。
- Place your signature. Signature in Japanese kanji is acceptable.  
自書でサインをしてください。  
日本語(漢字)でも結構です。
- Enter the date that you signed this form.  
同意(記入)いただく日付をご記入ください。
- Place your signature.  
Signature in Japanese kanji is acceptable.  
自書でサインをしてください。
- Enter the date that you signed this form.  
同意(記入)いただく日付をご記入ください。

<b>Substitute Form 代替様式 W-9</b> (Rev. October 2018) (2018年10月改訂)	<b>Request for Taxpayer Identification Number and Certification</b> 納税者番号および宣誓の依頼書	Give Form to the requester. Do not send to the IRS. このフォームはIRSではなく、依頼者へ送付してください。
<b>Print or type 英字活字体またはタイプでご記入ください。</b> See Specific Instructions on page 6. 6ページのSpecific Instructionsを参照。		
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. 1 名称(所得税申告書に示された名称)は本欄に必ず記入してください。空欄にしないでください。 <b>T A R O S H I N S E I</b>		
2 Business name/disregarded entity name, if different from above 2 事業名/無視される実体名(上記と異なる場合) 記入不要		
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes: 3 1で名称を記載した者の連邦税分類に照し、該当する欄1か所のみをチェックを記入してください: <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate 個人/個人事業主またはシングルメンバーLLC    S法人    S法人    パートナシップ    信託/財団 <input type="checkbox"/> Disregarded liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)..... 有限責任会社(LLC) 院話上の分類を記入してください。(C=法人, S=S法人, P=パートナーシップ) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. 注意: 上記のうち、単独メンバーである所有者の税務上の分類に該当する適切な欄にチェックを記入してください。ただし、事業体(府税上無視される事業体/disregarded entity)であるシングルメンバーLLCの場合、LLCの欄にチェックはしないでください。ただし、当該LLCの所有者が、米連邦税務局における米連邦税務局に該当しない他のLLCである場合は除きます。また、事業体であるシングルメンバーLLCは、その所有者の税務上の分類に該当する適切な欄にチェックを記入してください。 <input type="checkbox"/> Other (see instructions). その他(インストラクションを参照)		
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 6): 4 免除(コードは一定の事業体のみ適用され、個人には適用されません。6ページの説明を参照) Exempt payee code (if any): 記入不要    Exemption from FATCA reporting code (if any): 免除受取人コード(該当する場合):    FATCA報告免除コード(該当する場合): (Applies to accounts maintained outside the U.S.) (米国外に保持している口座に適用します)		
5 Address (number, street, apt. or suite no.) See instructions. 5 住所(番地、番地、アパート、またはスイートルーム) (インストラクションを参照) <b>2 - 4 - 3, N I H O N B A S H I - M U R O M A C H I</b> 6a City or town 市区町村名 <b>C H U O - K U</b> 6b State or Province and Zip code 都道府県名、郵便番号 <b>T O K Y O - 1 0 3 - 8 3 0 3</b>		
7 List account number(s) here (required only for PowerFlex account holders) 7 口座番号(PowerFlex口座をお持ちの方は必ず記入してください) <b>4 0 0 - 0 1 2 3 4 5 6</b>		8 Requester's name and address (optional) 依頼者の名称および住所(任意)
9 Date of birth (MM-DD-YYYY for individuals only) 9 生年月日(月-日-西暦年、個人のお客さまのみご記入ください) <b>0 1 - 2 2 - 1 9 7 2</b>		
<b>Part I Taxpayer Identification Number (ITIN)</b> 第I部 納税者番号(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. 個人/個人事業主またはシングルメンバーLLCの場合は、税務上の納税者番号取得方法を参照してください。他の事業体の場合は、雇用者番号を記入してください。 Note: If the account is in more than one name, see the instruction for line 1. Also see What Name and Number to Give the Requester for additional information to enter. 注意: 口座が複数の名義により開設されている場合は、1でインストラクションを参照してください。7ページに記載された名称と一致する番号として登録してください。		
10 Social security number 10 社会保障番号 記入不要		Employer identification number 雇用者番号 記入不要
<b>Part II Certification</b> 第II部 宣誓 ~中略~		
Sign Here 署名欄 Signature of U.S. person 米国(法)人の署名 <b>Taro Shinsei</b>		Date (MM-DD-YYYY) 日付(月-日-西暦年) <b>04-30-2022</b>
Consent to report your account information 情報開示に関する同意 I hereby consent to the release of account information to the Internal Revenue Service required, for the purposes of complying with Foreign Account Tax Compliance Act (FATCA), under the Internal Revenue Code, Treasury Regulations, Intergovernmental Agreement, and other relevant regulations. I acknowledge and understand Personal Information protection laws and regulations in the U.S. and Measures taken by the IRS to protect personal information, as follows. ~中略~ IRSが提供する個人情報の保護のための措置 情報提供先であるIRSにおいては、OECDプライバシーガイドライン8原則に対応する措置をすべて講じています。 IRSのプライバシーポリシーについては以下リンク先をご参照ください。 <a href="https://www.irs.gov/privacy-disclosure/irs-privacy-policy">https://www.irs.gov/privacy-disclosure/irs-privacy-policy</a>		
Sign Here 署名欄 Signature of U.S. person 米国(法)人の署名 <b>Taro Shinsei</b>		Date (MM-DD-YYYY) 日付(月-日-西暦年) <b>04-30-2022</b>

Should you have any questions, please call our call center, Shinsei PowerCall"0120-456-007".  
ご不明な点は、新生パワーコール 0120-456-007 までお問い合わせください。