

Substitute Form
代替様式 W-9
(Rev.Sep 2025)
(2025年9月改訂)

Request for Taxpayer
Identification Number and Certification
特定米国人であることの宣誓書

Give Form to the requester.
Do not send to the IRS.
このフォームはIRS ではなく、
依頼者に送付してください。

Please write by alphabetic character block letters.
英字活字体でご記入ください。

1 (法人のお客さま)

Company Name (as shown on your income tax return) 法人名称 (所得税申告書と同様に記載)

(個人のお客さま/個人事業主またはみなし事業体の場合は事業又はみなし事業体の名称)

Family Name (名字)

(個人のお客さま)

Middle Name (ミドルネーム)

(個人のお客さま)

First Name (名前)

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

事業者名 / 法人格がないとみなされる事業体名、上記と異なる場合にご記入ください

3 Check appropriate box for federal tax classification:

連邦税に関し、該当する欄 1 つのみにチェックをご記入ください:

☐ Individual / Sole Proprietor 個人/個人事業主

☐ C Corporation or Single-member LLC 法人またはシングルメンバーLLC

☐ S Corporation S法人

☐ Partnership パートナーシップ

☐ Trust/estate 信託/財団

☐ Limited Liability Company.

Enter the tax classification (C=C Corporation, S= S Corporation, P=Partnership) 

有限責任会社 (LLC)、税務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. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

注意: みなし事業体であるシングルメンバーLLCの場合、LLCにチェックを記入するのではなく、上記のうち、単独のメンバーである所有者の税務上の分類に該当する欄にチェックを記入してください。

☐ Other (see instruction) その他、インストラクションをご参照ください

4 Exemptions (see instructions):免税

一定の事業体のみに適用され、個人には適用されませんインストラクションをご参照ください

Exempt payee code (if any):

免税受取人コード (該当ある場合)

Exemption from FATCA reporting code (if any):

FATCA報告免税コード (該当ある場合)

5a Address (apt. or suite no.). 住所 (アパート名、または部屋番号)

5b number, street 番地、通り名

5c City or town 市区町村名

5d State or Province 都道府県名	
5e Zip code 郵便番号	
5f Country(do not abbreviate) 国名 (略称不可)	
6 List account number(s) here (optional) 口座番号 (任意)	7 Requester's name and address (optional) 依頼者の名称および住所 (任意)

Part I 第一部	Taxpayer Identification Number (TIN) 納税者番号
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Enter your TIN in the appropriate box.

The TIN provided must match the name given on the line 1 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 instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 7.

Note. If the account is in more than one name, see the chart on page 9 for guidelines on whose number to enter.

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、こ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、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、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、7ページ目の納税者番号取得方法を参照してください。

(注意) 口座が複数の者により開設されている場合には、9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。

8 Social security number 社会保障番号	Or または	Employer identification number 雇用者番号
- -		-

Part II 第二部	Certification 宣誓
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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。) および、
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。: (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と通知を受けた、および

3. 私は米国市民、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）、および
 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 on page 5.

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。5ページ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 US 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.

(See page 11 for the provision of Information on the measures for the protection of personal data taken by the IRS and the personal data protection system of the United States.)

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。

（IRSの個人情報保護の体制及び米国の個人情報保護に関する制度については、11ページを参照してください。）

Sign Here
署名欄

 Signature of US 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。

銀行使用欄

受領日	年 月 日				事態			検証	CUTE登録		受付
受付店番号					新口 ・ 既存				51946	51192	
勘定店番号											
科目	☐ 普通 ☐ 当座 ☐ 外貨 ☐ 定期 ☐ 投信 ☐ その他 ()										
口座番号											

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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?](#) on page 2.

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?](#) on page 2 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 Publication 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 28% 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 Part II instructions on page 3 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 on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships above.

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 on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “P” in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the “Limited Liability Company” box and in the space provided enter “C” for C corporation or “S” for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the “Limited Liability Company” box; instead check the first box in line 3 “Individual/sole proprietor or single-member LLC.”

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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
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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), 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 the chart on page 4 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. 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 and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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), 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)	The actual owner of the account or, if combined
3. Custodian account of a minor (Uniform Gift to Minors Act)	funds, the first individual on the account ¹
4. a. The usual revocable savings trust (grantor is also trustee)	The minor ²
b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	The owner ³
	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form	The corporation
10. Association, club, religious, charitable, educational, or other tax- exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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

1

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.

2

Circle the minor's name and furnish the minor's SSN.

3

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.

4

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 on page 2.

***Note.** 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

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.

<IRSの個人情報保護体制及び米国における個人情報保護制度に関する情報提供>

IRSが講ずる個人情報の保護のための措置に関する情報

- ・ IRS（米国内国歳入庁）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全て講じている。

米国における個人情報の保護に関する制度に関する情報

- ・ 個人情報の保護に関する制度の有無
包括的な法令は存在しないが、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）がある。
- ・ 個人情報の保護に関する制度についての指標となり得る情報
 - ① EUの十分性認定は受けていない。
 - ② APECの CBPR システムに2012 年 7 月 25 日に参加している。
- ・ OECDプライバシーガイドライン 8 原則に対応する義務又は本人の権利
 - ① 収集制限の原則について、HIPAAに一部規定されている。
 - ② データ内容の原則について、該当する規定は不見当である。
 - ③ 目的明確化の原則について、該当する規定は不見当である。
 - ④ 利用制限の原則について、ECPA及び HIPAA に一部規定されている。
 - ⑤ 安全保護の原則について、HIPAAに一部規定されている。
 - ⑥ 公開の原則について、該当する規定は不見当である。
 - ⑦ 個人参加の原則について、HIPAA に一部規定されている。
 - ⑧ 責任の原則について、該当する規定は不見当である。
- ・ その他本人の権利利益に重大な影響を及ぼす可能性のある制度は、不見当である。
- ・ 詳細については個人情報保護委員会ホームページを参照（<https://www.ppc.go.jp/index.html>）

<Provision of Information on the measures for the protection of personal data taken by the IRS and the personal data protection system of the United States>

Information on the measures for the protection of personal data taken by the IRS

The IRS (Internal Revenue Service of the United States) has taken measures to comply with all eight principles under the privacy guidelines published by the Organisation for Economic Co-operation and Development.

Information on the personal data protection system established in the United States which is obtained through appropriate and reasonable means

- ・ Whether a personal data protection system has been established:
While no comprehensive law is established, there are laws applicable to the public sector: the Electronic Communications Privacy Act ("ECPA") and the Health Insurance Portability and Accountability Act ("HIPAA").
 - ・ Information that can be indicators for the level of the personal data protection system:
 - (1) EU has not made a decision that U.S personal information protection system ensures an adequate level of protection of personal information.
 - (2) United States participates in the APEC CBPR from July 25, 2012.
 - ・ Obligations or individual right from the point of view of the eight principles under the OECD' "Guideline governing the protection of privacy and transborder flows of personal data" (OECD Privacy Guideline") :
 - (1) The Collection Limitation Principle is partially set out in HIPAA.
 - (2) There are no provisions equivalent to the Data Quality Principle.
 - (3) There are no provisions equivalent to the Purpose Specification Principle.
 - (4) The Use Limitation Principle is partially set out in the ECPA and HIPAA.
 - (5) The Security Safeguards Principle is partially set out in the HIPAA.
 - (6) There are no provisions equivalent to the Openness Principle.
 - (7) The Individual Participation Principle is partially set out in HIPAA.
 - (8) There are no provisions equivalent to the Accountability Principle.
 - ・ There are no other systems that may have a materially adverse impact on the rights and interests of individuals.
- For details, see the website of the Personal Information Protection Commission Japan (<https://www.ppc.go.jp/en/index.html>).

Substitute Form

代替様式 W-9

(Rev.Sep 2025)

(2025年9月改訂)

Request for Taxpayer

Identification Number and Certification

特定米国人であることの宣誓書

Give Form to the requester.

Do not send to the IRS.

Please write by alphabetic character

英字活字体でご記入ください。

【記入見本】法人のお客さま用

「必須項目」と記載のある欄は、空欄の場合、宣誓書が無効となり、提出頂いても「不同意口座」となりますので、必ずお客様にてご記載頂くようお願いいたします

1 (法人のお客さま) 【必須項目】

Company Name (as shown on your income tax return) 法人名称 (所得税申告書と同様に記載)

W A K A K U S A C O R P O R A T I O N

(個人のお客さま)

Family Name (名字)

(個人のお客さま)

Middle Name (ミドルネーム)

(個人のお客さま)

First Name (名前)

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

事業者名 / 法人格がないとみなされる事業体名、上記と異なる場合にご記入ください

3 Check appropriate box for federal tax classification:

連邦税に関し、該当する欄1つのみにチェックをご記入ください

【必須項目】

☐ Individual / Sole Proprietor 個人/個人事業主☐ C Corporation or Single-member LLC 法人またはシングルメンバーLLC S Corporation S法人☐ Partnership パートナーシップ ☐ Trust/estate 信託/財団☐ Limited Liability Company.

Enter the tax classification (C=C Corporation, S= S Corporation, P=Partnership)

有限責任会社 (LLC)、税務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. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

注意：みなし事業体であるシングルメンバーLLCの場合、LLCにチェックを記入するのではなく、上記のうち、単独のメンバーである所有者の税務上の分類に該当する欄にチェックを記入してください。

☐ Other (see instruction) その他、インストラクションをご参照ください

4 Exemptions (see instructions):免税

一定の事業体のみに適用され、個人には適用されませんインストラクションをご参照ください

Exempt payee code (if any) :

免税受取人コード (該当ある場合)

Exemption from FATCA reporting code (if any):

FATCA報告免税コード (該当ある場合)

5a Address (apt. or suite no.). 住所 (アパート名、または部屋番号)

5b number, street 番地、通り名 【必須項目】

2 7 7 P A R K A V E N U E

5c City or town 市区町村名 【必須項目】

N E W Y O R K

5d State or Province 都道府県名		【必須項目】 ※本社の住所をご記入ください 日本に支店登記がある場合も、本社が海外であれば、海外の住所をご記入ください	
N E W Y O R K			
5e Zip code 郵便番号		※ご住所が米国、カナダの場合は必須です。 それ以外の場合は必須ではありませんが、できる限りご記入頂くようにお願いいたします	
1 0 1 7 2			
5f Country(do not abbreviate) 国名 (略称不可)		【必須項目】	
T H E U N I T E D S T A T E S O F A M E R I C A			
6 List account number(s) here (optional) 口座番号 (任意)		7 Requester's name and address (optional) 依頼者の名称および住所 (任意)	

Part I 第一部	Taxpayer Identification Number (TIN) 納税者番号
-------------------	---

Enter your TIN in the appropriate box.

The TIN provided must match the name given on the line 1 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 instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 7.

Note. If the account is in more than one name, see the chart on page 9 for guidelines on whose number to enter.

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、こ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、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、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、7ページ目の納税者番号取得方法を参照してください。

(注意) 口座が複数の者により開設されている場合には、9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。

8 Social security number 社会保障番号	Or または	Employer identification number 雇用者番号 【必須項目】

※社会保障番号、雇用者番号が不明な場合は、お手数ですが、お客さまご自身で、専門の税理士、弁護士または米国大使館等に

Part II 第二部	Certification 宣誓
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Under penalties of perjury, I certify that:

- 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.

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。

- 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。) および、
- 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。: (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と通知を受けた、および

3. 私は米国市民、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）、および
 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 on page 5.

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。5ページのインストラクションを参照してください。

【必須項目】 ※署名は自署にてご記入をお願いいたします。署名のみ活字体ではなく、筆記体でも構いません

Sign Here
署名欄

Wakakusa Corporation Taro Wakakusa

06/10/20xx

Signature of US 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.

(See page 11 for the provision of Information on the measures for the protection of personal data taken by the IRS and the personal data protection system of the United States.)

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。

（IRSの個人情報保護の体制及び米国の個人情報保護に関する制度については、11ページを参照してください。）

【必須項目】

※こちらに署名がないと、米国税務当局へ情報を開示できないため、「不同意」となります
※署名は自署にてご記入をお願いいたします。署名のみ活字体ではなく、筆記体でも構いません
※代理権をお持ちの方であれば、代表者の方でなくとも記入いただけます
※代表者以外の方がご記入される場合は役職名も補記頂きますようお願いいたします

Sign Here
署名欄

Wakakusa Corporation Taro Wakakusa

06/10/20xx

Signature of US 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。

銀行使用

受領日	年	月	日	事態	検証	CUTE登録		受付
受付店番号				新口 ・ 既存		51946	51192	
勘定店番号					①	②	③	④
科目	☐ 普通 ☐ 当座 ☐ 外貨 ☐ 定期 ☐ 投信 ☐ その他（ ）							
口座番号								