

お手続き方法(変更)

ご変更のお手続きにあたっては、以下の方法にてお申し込みください。

(↓あらかじめご確認ください)

- ご出国後の海外住所が、米国OFAC規制による制裁対象国の場合は、ご利用いただけません。
また、その他の国についても、法令等の要請によって予告なくご利用いただけなくなる場合があります。
- SMBCトップ>インターネットバンキング>ヘルプ>外国送金>米国OFAC規制
(https://www.smbc.co.jp/direct/sousa/help_gaikokusoukin/7.html)



手順①

申込書・封筒を印刷し、必要事項をご記入・捺印・署名してください。

注意事項

- 申込用紙は**白紙A4サイズ相当**に限らせていただきます。
- 封筒は**A4サイズ相当**に限らせていただきます。
- ご記入内容に誤りがある場合は訂正・削除箇所を二重線で消し、訂正印(お届け印)をご捺印ください。
- 税務上の居住地国が変更となる場合は、「居住地国等の届出書」のご提出が必要です。居住地国等の届出書の訂正をされる場合には、訂正・削除箇所を二重線で消してください。
- 勤務地が米国のお客さまは、「特定米国人に該当しないことの宣誓書」または「特定米国人であることの宣誓書」も記入してください。

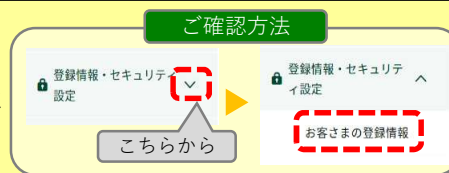


手順②

封筒を作成の上、切手を貼ってください。

注意事項

- 封筒の表面には、**必ずSMBCダイレクトの申込代表口座店**を記入してください。申込代表口座店は、SMBCダイレクトにログイン後、画面左の『登録情報・セキュリティ設定』メニューからご確認ください。



手順③

以下の書類のコピーをご送付ください。

※振込上限金額の変更のみのお手続きの場合は不要です。

(お名前・ご住所を確認させていただくために必要です)

パスポート

有効期限内のもの
※写真があるページと所持人記入欄(住所の表示があるページ)をコピーしてください。

2020年2月4日以降に発給申請されたパスポートをご提出いただく場合、
現住所等を記載できる所持人記入欄が削除されたことに伴い、現地の公的機関の発行した
英字住所・氏名が確認できる補足資料も併せてご提出ください。

例：大使館・領事館発行の書類(発行日から6ヶ月以内)、滞在許可証、運転免許証
納税証明書、現地の警察が発行した居住証明等

注意事項

- 確認書類のご同封のない場合や、申込書に記載の住所と記載の住所が一致しない場合は、本申込書を一旦返却させていただきます。
なお、お送りいただきました書類のコピーにつきましてはご返却いたしませんので、あらかじめご了承ください。なお、原本をお送りいただいた場合も返却いたしませんのでご了承ください。

SMBCダイレクト・グローバルサービス変更申込書 兼 住所等変更届

株式会社 三井住友銀行

太枠の中のみご記入ください。該当箇所には「○」印をお付けください。

ご記入日		2024 年 4 月 1 日	
住所 (英字)	番地等 1行目	FULHAM	
	番地等 2行目		
	都市名	LONDON	
	県州名		
	国名	UNITED KINGDOM	
	郵便番号	SW6 1HS	←郵便番号 (ZIP CODE) が存在する国・地域の場合は、必ずご記入ください。
連絡先	電話番号	44-××-××××-××××	←電話番号は必ずご自身の番号を国番号からご記入ください。
	メールアドレス	××××××××××	@ ×××.××.××
	フリガナ	ワカサ タロウ	
	おなまえ (自署)	若草 太郎	申込代表口座 講習 (店番号: 388) 支店 出張所 普通 1 2 3 4 5 6 7
手続内容 該当項目すべてに○をつけてください。	利用再開 (ログイン暗証の再登録)	振込上限金額の変更	住所変更
	SMBCセーフティパスの解除		
記入項目	A	B	-

郵送申込時の注意

本申込書に必要事項の記入がなかった場合、本申込書にご記入いただいた各口座のご捺印が銀行お届け印と相違する場合、および申込時に本人確認資料の添付がなかった場合は、申込書を一旦返却します。

<p>A ログイン暗証 <input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/> (4桁の数字)</p> <p>①「0000」はご指定になれません。他人から推測されやすい番号はお避けください。 ②ワンタイムパスワードカード喪失等の場合、不正利用防止のため、現在とは異なる番号をご登録願います。 ③ご記入がない場合、申込代表口座のキャッシュカード番号と同一番号とします。 ④お手続の完了はメールアドレス欄に記載のアドレスに送信します。</p>	<p>B 1日あたりの振込上限金額 <input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/> 万円</p> <p>(0円以上1,000万円以内 1万円単位)</p>
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住所の変更について

ご記入の住所、電話番号等が、銀行にお届けのものと異なる場合には、本申込書の内容に変更いたします。本届出により、本申込書の「申込代表口座」欄にご記入いただいた口座の取引店にお客さまが保有するすべての口座について変更いたします。また、SMBCダイレクトのサービス利用口座として、当該取引店以外の支店の口座が登録されている場合は、その支店にお客さまが保有するすべての口座についても変更いたします。
 ※当座勘定、ご融資(個人ローン(カードローン・住宅ローン等)は除く)、マル優、マル特、または財形をご利用いただいている方、改姓・改名等のお届けをする方は、郵送でのお手続ができません。お手数ではございますが、お取引店へお申し出ください。

SMBCセーフティパスの解除について

SMBCセーフティパスの解除手続後に、三井住友銀行アプリのワンタイムパスワードを有効化しご利用ください。

(以下銀行使用欄)

振込上限金額の変更		住所変更		SMBCセーフティパス解除		受付	本人確認資料		申込印	受付者
検証	記帳者	検証	記帳者	検証	記帳者	検証	確認者	照合者		
(主)		(主)		(主)		(主)	1.パスポート 2.その他 ()			
利用再開		暗証番号								
検証	記帳者	廃棄検証	精査							
(主)		(主)								

※郵送で下記手続を受付の場合は、記帳完了後に本依頼書の写しをIT戦/ポストに送信
 ・利用再開手続きかつ三井住友銀行アプリのワンタイムパスワード 利用希望
 ・SMBCセーフティパスの解除手続

本人確認書類貼付用紙

お手続きに必要なご本人さま確認書類を別紙にてご確認の上、コピーをご用意ください。

①パスポート(写真があるページ)



②ご住所が確認できる書類

2020年2月3日以前に発行されたパスポートの場合は、所持人記入欄ページを添付してください。

詳細は別紙をご確認ください。
※サイズが大きいものは、こちらの用紙に貼り付けず、同封してください。

2	0	年		月		日
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居住地国等の届出書（海外居住の個人のお客さま用）
Self-Certification Form for Jurisdiction of Tax Residence

弊行では、「租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律」に基づき、お客さまの税務上の居住地国等について確認させていただきます。ご協力いただけない場合は、お取引をお断りさせていただくこともありますので予めご了承ください。
 尚、本書はすべて英字（ブロック体）でご記入ください。
 In accordance with Common Reporting Standard and Act on Special Provisions of the Income Tax Act, Corporation Tax Act and Local Tax Act Incidental to Enforcement of Tax Treaties, please kindly provide information regarding your jurisdiction of tax residence.
Please complete all items in ENGLISH(BLOCK LETTERS). Thank you for your kind cooperation.

1. 届出書の種類 Type of Form	1	当店で預金口座開設、マル優・マル特新規申込、運用商品口座開設等を行うお客さま Any customer who opens new account(deposit, investment trust, bonds etc.) or newly applies tax-free small-sum bonds system		
	2	当店に口座をお持ちのお客さまで、1以外のお手続きを行うお客さま 当店にお持ちの口座のうち、いずれか一つについてご記入ください。複数の口座をお持ちの場合、ご記入いただいた口座以外の口座につきましても、本届出書の記入事項が適用されます。 Any customer who already owns one or more accounts with our branch and do any bank procedures other than 1. Please enter the detail of your pre-existing account. If you have more than one account, this notification note is also applied the other accounts besides the account you mentioned <table border="1"> <tr> <td>お取引の種類(*1) Deposit Type(*1)</td> <td>科目詳細 Detail(*2) ()</td> <td>口座番号 Account Number</td> </tr> </table> (*1)お取引の種類には以下のいずれかの番号をご記入ください (*1)Please select applicable transaction number 01:当座(Checking) 02:普通(Ordinary) 04:通知(Notice) 05:定期(Time deposit) 09:金・債券・NCD(Gold,Bond,NCD) 26:外貨(foreign currency) 28:投信(Investment trust) 99:他(Other(*2)) (*2)お取引の種類が「99」の場合、科目詳細をご記入ください In case "99" is selected, please mention the detail of the deposit type	お取引の種類(*1) Deposit Type(*1)	科目詳細 Detail(*2) ()
お取引の種類(*1) Deposit Type(*1)	科目詳細 Detail(*2) ()	口座番号 Account Number		
2. 税務上の居住地国 Jurisdiction of tax residence	1	納税者番号 / Tax Identification Number <input type="checkbox"/> 納税者番号をご記入いただけない場合、その理由を後述の ~ から選択してください If a TIN is unavailable, please provide the appropriate reason , or as defined below <table border="1"> <tr> <td>国コード</td> <td></td> </tr> </table>	国コード	
	国コード			
	2	納税者番号 / Tax Identification Number <input type="checkbox"/> 納税者番号をご記入いただけない場合、その理由を後述の ~ から選択してください If a TIN is unavailable, please provide the appropriate reason , or as defined below <table border="1"> <tr> <td>国コード</td> <td></td> </tr> </table>	国コード	
	国コード			
	3	納税者番号 / Tax Identification Number <input type="checkbox"/> 納税者番号をご記入いただけない場合、その理由を後述の ~ から選択してください If a TIN is unavailable, please provide the appropriate reason , or as defined below <table border="1"> <tr> <td>国コード</td> <td></td> </tr> </table>	国コード	
国コード				
<input type="checkbox"/> 納税者番号を発行していない The jurisdiction where the Account Holder is liable to pay tax does not issue TINs to its residents.				
<input type="checkbox"/> 何らかの理由で納税者番号を保有できないため The Account Holder is unable to obtain a TIN or equivalent number.				
<input type="checkbox"/> 現地法令により第三者宛て納税者番号の提出ができない Local regulations or laws prohibit customer to provide its TIN to any third party(s)				
納税者番号をご記入いただけない理由が「 」の場合、以下に詳細をご記入ください If "reason " is selected, please describe the reason below				
「5.ご住所」と「税務上の居住地国」が異なる場合、以下にその理由をご記入ください Please provide the reason if the current address and jurisdiction of tax residence are different				
1.届出書の種類が「2」、且つ本届出書をご提出済で、 税務上の居住地国に変更がある場合は 前回の税務上の居住地国をご記入ください If the jurisdiction of tax residence is changed from registered jurisdiction, please provide your previous jurisdiction of tax residence				

3. おなまえ Name	姓 Sur Name	
	ミドルネーム Middle name	
	名 Given Name	
4. 生年月日 Date of Birth	年 (yyyy)	月 (mm) 日 (dd)
5. ご住所 Address	郵便番号 / Postal Code	
	国 / Country	
	建物名、部屋番号、番地、通り / Street, apt. or suite no., or rural route	
	州、省、都道府県、市町村郡、都市 / City or town, state or province	
	州 / Province	アメリカ・カナダの場合のみ、州名を略称で記入してください。(例: New York NY)

以下6.7.は、お取引名義人さまとご来店者さまが異なる場合のみご記入ください。
 Please complete 6 and 7 if you are an Attorney of the account holder (account holder and person coming to our branch are different)

6. お手続者さま Attorney	おなまえ Name		お取引名義人さまとの関係 Relationship
	生年月日 Date of Birth	年 (yyyy) 月 (mm) 日 (dd)	配偶者 (Spouse) 父母 (Parents) 子供 (Child) その他 (Other) 成年後見人 (adult guardian)
7. お手続者さまのご住所 Address of Attorney			

8. ご署名 Signature	私は、本届出書に記入した情報が正確であることを認めます。また、記入した情報が税務上の居住地国の政府に共有される可能性があることを理解しています。本届出書に記入した居住地国情報に変更が生じた場合は、生じた日から3か月以内に再提出します。 I certify that the information supplied on this form is, to the best of my knowledge and belief, true and correct. I acknowledge that the information contained in this form and information regarding the account holder and any reportable account(s) may be reported to the local authority(s) of your jurisdiction(s) of tax residence through Japanese authority. I agree that I will submit a new form within 3months if jurisdiction of tax residence described in this form becomes incorrect. ご署名 / Signature
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銀行使用欄		チェックリスト 納税者番号の要否 国コード(日本除く) 氏名・住所等が当行への届出内容と一致
センター発送要 大阪預金センター 検証 登録	不備発生時は不備管理リストへ登載 CUTE登録 51959 51192	受付 (主) (担) (担) (担)
受領日 年 月 日 店番号 科目 普通 当座 外貨 定期 投信 その他 () 口座番号	事態 手続者の代理権の確認方法(住所、名字の一致等) () 居住地国の確認書類(届出書類が[2]のみ) 書類名 ()	

CRS届出書記入見本 居住地国が海外の個人のお客さま

株式会社三井住友銀行 Sumitomo Mitsui Banking Corporation

① 記入日/Date of Sign
 2021年1月4日

居住地等の届出書 (海外居住の個人のお客さま用) Self-Certification Form for Jurisdiction of Tax Residence

弊行では、「租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律」に基づき、お客さまの税務上の居住地等について確認させていただいております。ご協力いただけない場合は、お取引をお断りさせていただくごこともありますので予めご了承ください。
 尚、本書はすべて英字(ブロック体)でご記入ください。
 In accordance with Common Reporting Standard and Act on Special Provisions of the Income Tax Act, Corporation Tax Act and Local Tax Act Incidental to Enforcement of Tax Treaties, please kindly provide information regarding your jurisdiction of tax residence.
 Please complete all items in ENGLISH(BLOCK LETTERS). Thank you for your kind cooperation.

1. 届出書の種類 Type of Form	② 2	1 当店で預金口座開設、マル優・マル特新規申込、運用商品口座開設等を行うお客さま Any customer who opens new account(deposit, investment trust, bonds etc.) or newly applies tax-free small-sum bonds system
	2	2 当店に口座をお持ちのお客さまで、1以外のお手続きを行うお客さま 当店にお持ちの口座のうち、いずれか一つについてご記入ください。複数の口座をお持ちの場合、ご記入いただいた口座以外の口座につきましても、本届出書の記入事項が適用されます。 Any customer who already owns one or more accounts with our branch and do any bank procedures other than 1. Please enter the detail of your pre-existing account. If you have more than one account, this notification note is also applied to the other accounts besides the account you mentioned ③ お取引の種類(*1) 02 科目詳細 Detail(*2) 11111111 Deposit Type(*1) Account Number (*1)お取引の種類には以下のいずれかの番号をご記入ください。 (*1)Please select applicable transaction number 01:当座(Checking) 02:普通(Ordinary) 04:通知(Notice) 05:定期(Time deposit) 09:金・債券・NCD(Gold,Bond,NCD) 26:外貨(foreign currency) 28:投信(Investment trust) 99:他(Other)(*2) (*2)お取引の種類が99の場合、科目詳細をご記入ください In case 99 is selected, please mention the detail of the deposit type
2. 税務上の居住地国 Jurisdiction of residence	④ 4	1 U . S . A . 納税者番号/Tax Identification Number 11111111 納税者番号をご記入いただけない場合、その理由を後述の - から選択してください If a TIN is unavailable, please provide the appropriate reason or as defined below 国コード
	5	2 納税者番号/Tax Identification Number 納税者番号をご記入いただけない場合、その理由を後述の - から選択してください If a TIN is unavailable, please provide the appropriate reason or as defined below 国コード
	6	3 納税者番号/Tax Identification Number 納税者番号をご記入いただけない場合、その理由を後述の - から選択してください If a TIN is unavailable, please provide the appropriate reason or as defined below 国コード
	6	納税者番号を発行していない The jurisdiction where the Account Holder is liable to pay tax does not issue TINs to its residents. 何らかの理由で納税者番号を保有できないため The Account Holder is unable to obtain a TIN or equivalent number. 現地法令により第三者宛て納税者番号の提出ができない Local regulations or laws prohibit customer to provide its TIN to any third party(s) 納税者番号をご記入いただけない理由が「 」の場合、以下に詳細をご記入ください If "reason " is selected, please describe the reason below
	7	「5.ご住所」と「税務上の居住地国」が異なる場合、以下にその理由をご記入ください Please provide the reason if the current address and jurisdiction of tax residence are different
	8	1.届出書の種類が「2」、且つ本届出書をご提出中で、税務上の居住地国に変更がある場合は前回の税務上の居住地国をご記入ください If the jurisdiction of tax residence is changed from registered jurisdiction, please provide your previous jurisdiction of tax residence
	8	

<お取引が以下の場合>
 税務上の居住地国変更等

必ずご記入ください。 必要な場合、ご記入ください。

① 届出書にご記入いただいた日付を、西暦でご記入ください。

② 枠内に「2」とご記入ください。

③ 現在、当店でお持ちの口座についてご記入ください。

④ 税務上の居住地国 納税者番号を左詰め、英字(ブロック体)でご記入ください。
 納税者番号が不明の場合のみ、理由を - から選択ください。

⑤ 税務上の居住地国が複数ある場合、英字(ブロック体)でご記入ください。

⑥ で納税者番号が不明、且つ不明な理由で「 」を選択した場合に、理由詳細を英字(ブロック体)でご記入ください。

⑦ でご記入いただいた税務上の居住地国が、後述 のご住所の国名と異なる場合に、理由を英字(ブロック体)でご記入ください。

⑧ 今回のお取引が、税務上の居住地国変更、かつ、以前に本届出書を提出いただいている場合、前回ご記入頂いた税務上の居住地国を、英字(ブロック体)でご記入ください。

CRS届出書記入見本 居住地国が海外の個人のお客さま

3. おなまえ Name	9	姓 Sir Name	WAKAKUSA				
		ミドルネーム Middle name	JAMES				
		名 Given Name	TARO				
4. 生年月日 Date of Birth		年 (yyyy)	1980	月 (mm)	10	日 (dd)	10
5. ご住所 Address	10	郵便番号/Postal Code	123456				
		国/Country	U.S.A.				
		建物名、郵便番号、番地、通り/Street, apt. or suite no., or rural route	123 456, XXXXX, XX				
		州、省、都道府県、市町村郡、都市/City or town, state or province	NEW YORK				
		州/Province	NY				

以下6.7.は、お取引名義人さまとご来店者さまが異なる場合のみご記入ください。
Please complete 6 and 7 if you are an Attorney of the account holder (account holder and person coming to our branch are different).

6. お手続者さま Attorney	11	おなまえ Name		お取引名義人さまとの関係 Relationship	<input type="checkbox"/> 配偶者 (Spouse) <input type="checkbox"/> 父母 (Parents) <input type="checkbox"/> 子供 (Child) <input type="checkbox"/> その他 (Other) <input type="checkbox"/> 成年後見人 (adult guardian)
		生年月日 Date of Birth	年 (yyyy)	月 (mm)	日 (dd)
7. お手続者さまの ご住所 Address of Attorney	12				

8. ご署名 Signature	13	私は、本届出書に記入した情報が正確であることを認めます。また、記入した情報が税務上の居住地国の政府に共有される可能性があることを理解しています。本届出書に記入した居住地国情報に変更が生じた場合は、生じた日から3ヵ月以内に再提出します。 I certify that the information supplied on this form is, to the best of my knowledge and belief, true and correct. I acknowledge that the information contained in this form and information regarding the account holder and any reportable account(s) may be reported to the local authority(s) of your jurisdiction(s) of tax residence through Japanese authority. I agree that I will submit a new form within 3months if jurisdiction of tax residence described in this form becomes incorrect.
		ご署名/Signature 若草 太郎

 必ずご記入ください。 お取引名義人さまとお手続者さまが異なる場合のみ、ご記入ください。

9 おなまえを、**英字(ブロック体)**でご記入ください。
ミドルネームを使用して口座開設した場合は、ミドルネーム欄にミドルネームをご記入ください。
生年月日をご記入ください。

10 郵便番号、国名、ご住所を**英字(ブロック体)**でご記入ください。
ご住所がアメリカまたはカナダの場合のみ「州、省、都道府県、市町村群、都市」欄に州名を記入し、「州」欄に英字2文字の略称をご記入ください。

11 12 お取引名義人さまとお手続者さまが異なる場合のみ、お手続者さまのお名前とご住所を、**英字(ブロック体)**でご記入ください。

13 ご署名をお願いします。ご署名は、日本語でも問題ありません。
ご印鑑は押捺しないよう、お願いします。
お手続者さまが記入される場合も、お取引名義人さまのお名前を記入してください。

税務上の居住地国が確認できる書類()をご提示ください。
()パスポート、外国政府が発行・発給している書類等

受領日		年	月	日	事務	チェックリスト		検証	CUTE登録	受付	
店番号						<input type="checkbox"/> 納税者番号の書き	<input type="checkbox"/> 国コード(日本除く)	<input type="checkbox"/> 氏名・住所等が当行への	51958	51192	
科目	<input type="checkbox"/> 普通 <input type="checkbox"/> 当座 <input type="checkbox"/> 外貨 <input type="checkbox"/> 定期					<input type="checkbox"/> 以下を本務欄に記載	<input type="checkbox"/> 手続者の代理権の確認方法				
口座番号						* 居住地国の確認書類 (米国: 納税者番号(13桁))					

【個人のお客さま用】

特定米国人に該当しないことの宣誓書 【W-8 BEN】（代替様式）

- ・特定米国人に該当しない個人のお客さま用です。特定米国人に該当する個人のお客さま、法人のお客さまはご記入できません。
- ・お客さまのFATCAに関する税務上のお取り扱いがご不明な場合、税理士、会計士等専門家にご相談ください。
- ・ご記入の際には、ご本人さま確認資料に記載のお名前、ご住所、生年月日等をご記入ください。
- ・「特定米国人」に関しましては、右の説明文をご参照ください。
- ・**項番1～5は英字活字体でご記入ください**

1.おなまえ	姓	W A K A K U S A									
	ミドルネーム										
	名	T A R O									
2.ご住所	国、都道府県、市区町村	N I H O N B A S H I M U R O M A C H I C H U O - K U T O K Y O J A P A N									
	番地、建物名、部屋番号	2 - 1 - 1									
	出生国が米国のお客さまが本書式(W-8BEN)を提出される場合は、米国籍離脱証明書の写し等、国籍を放棄した証明をご提出いただく必要がありますので、ご注意ください。										
3.生年月日	年 (yyyy)	月 (mm)	日 (dd)	州名 (略称)							
4.出生国	J A P A N										
5.税務上の居住国および居住国ごとの納税者番号	国名	J A P A N									
	納税者番号	日本の場合は、個人番号（マイナンバー）の記載は不要です									
	*居住地および納税者番号が複数ある場合は、「」にチェックいただき、全てご記入ください	<input type="checkbox"/> () <input type="checkbox"/> () <input type="checkbox"/> ()									
	・自署にてご記入ください。 ・漢字や英字、英字筆記体などの字体はいつでもご記入いただけます。										
6.宣誓	私は、本様式に記載した情報が正確であることを認めます。										
	また、本様式記載の情報に変更が生じた場合は、30日以内に再提出することに同意します。										
	日付 (西暦)	20xx		年	月	日					
ご署名	若草 太郎										

特定米国人（米国税法上の米国人）に該当する可能性のあるお客さま

「特定米国人」とは米国税法上で規定される米国人であり、一般的には米国に納税義務がある方に該当します。国籍が米国であるという意味での米国人に限定されず、永住権を持っている方や居住している方も含まれて参ります。お客さまに、以下の特定米国人であることを示唆する情報があります場合には、書面により宣誓をしていただく必要があります。

- ・米国籍、米国民、グリーンカード（米国永住権）保有者のお客さま 1
- ・米国に居住しているお客さま（現住所が米国） 2
- ・米国で設立された法人、パートナーシップ

- 1 米国籍（米国で出生されたお客さま）の場合、現在の居住地に関わらず米国納税義務が生じる可能性があります。
- 2 一般的に以下の条件を満たす場合、米国税務上、米国居住者とみなされます。
 以下の合計が183日以上
 ・当年の滞在日数
 ・前年の滞在日数の3分の1
 ・前々年の滞在日数の6分の1

-----銀行使用欄-----

受領日	年 月 日	事 態	検 証	C U T E 登 録		受 付
受付店				51946	51192	
店番号		新口・既存	主	担	担	担
科目	普通 当座 外貨 定期 投信 その他 ()					
口座番号						

Substitute Form

代替様式 W-9

(Rev. April 2022)

(2022年4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)	
Family Name (名字)	
(個人のお客さま)	
First Name (名前)	
(個人のお客さま)	
Middle Name (ミドルネーム)	
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LLG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) : _____	Exemption from FATCA reporting code (if any): _____
免税受取人コード (該当する場合)	FATCA報告免税コード (該当する場合)

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	

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				新口 ・ 既存			51946	
店番号					①	②	③	④
科目	<input type="checkbox"/> 普通 <input type="checkbox"/> 当座 <input type="checkbox"/> 外貨 <input type="checkbox"/> 定期 <input type="checkbox"/> 投信 <input type="checkbox"/> 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 funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	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>).

5d State or Province 都道府県名 【必須項目】	
NEW YORK	
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】	
THE UNITED STATES OF AMERICA	
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 【必須項目】 社会保障番号	Or または	Employer identification number 雇用者番号
1 2 3 - X X - X X X X		

※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

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】 ※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
※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

Sign Here

署名欄

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。

銀行使用欄

受領日	年 月 日				事態	検証	CUTE登録		受付
							51946	51192	
受付店					新口 ・ 既存	①	②	③	④
店番号									
科目	<input type="checkbox"/> 普通 <input type="checkbox"/> 当座 <input type="checkbox"/> 外貨 <input type="checkbox"/> 定期 <input type="checkbox"/> 投信 <input type="checkbox"/> その他（ ）								
口座番号									

封入後③と貼りあわせる

VIA AIRMAIL
JAPAN

切手を
貼ってください

日本郵便株式会社 銀座郵便局
郵便私書箱第四号

株式会社三井住友銀行 行



取扱店

支店

必ずご記入ください

1
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0
-
8
7
8
2
004

のりしろ (①の裏とあわせる)

のりしろ (②の裏とあわせる)

差し支えなければご記入ください

Sender information box with a dashed line for address and name.

差出人氏名・住所
SENDER'S NAME & ADDRESS

①

②

③