

Substitute Form W-9

Department of the Treasury Internal Revenue Service

W-9(宣誓書兼同意書)

Request for Taxpayer

Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return).Name is required on this line;do not leave this line blank.

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

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

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation,P=Partnership) ▶
Note:Check the appropriate box in the line above for the tax classification of the single-member owner.Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S.federal tax purposes.Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities,not individuals;see instructions on page3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

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

6 City, state, Country and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I ,later.For other entities,it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number

or

Employer identification number

Part II Certification and other provision

1 CONSENT FOR DISCLOSURE OF ACCOUNT INFORMATION
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.

2 Under penalties of perjury, I certify that:
(A) 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
(B) 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
(C) I am a U.S. citizen or other U.S. person (defined below); and
(D) The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions.
(1) You must cross out item (B) 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 (B) does not apply.
(2) For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II ,later.
(3) THE INTERNAL REVENUE SERVICE DOES NOT REQUIRE YOUR CONSENT TO ANY PROVISION OF THIS DOCUMENT OTHER THAN THE CERTIFICATIONS REQUIRED TO AVOID BACKUP WITHHOLDING.

Sign Here

Signature of U.S. person ▶

Date▶
(MM-DD-YYYY)

銀行使用欄

CIF番号

受付部店(部店番号・部店名)

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※個人から提出を受ける場合、米国人の実質的支配者から提出を受ける場合、または当行に取引がない場合は照合不要(斜線)

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Relevant information pursuant to Article 28 (2) of PPIJ, Article 17 (2) of Enforcement Rule for PPIJ and Article 13 (1) of its Guidelines for PPIJ in Financial Sector are as follows;

1 NAME OF THE FOREIGN COUNTRY

United States

2 INFORMATION ON THE PERSONAL DATA PROTECTION SYSTEM ESTABLISHED IN FOREIGN COUNTRIES 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 an adequacy decision.

② The country participates in the APEC CBPR from July 25, 2012.

• Obligations to comply with the eight principles under the OECD Privacy Guidelines or the rights of individuals:

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 significant 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>).

3 INFORMATION ON THE MEASURES FOR THE PROTECTION OF PERSONAL DATA TAKEN BY THE THIRD PARTY

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.

4 THIRD PARTY TO WHOM PERSONAL DATA IS PROVIDED

The IRS (Internal Revenue Service of the United States).

5 PURPOSE OF THE USE BY THE THIRD PARTY TO WHOM PERSONAL DATA IS PROVIDED

Imposition and collection of tax.

6 PERSONAL DATA ITEMS TO BE PROVIDED TO THE THIRD PARTY

Account information required under the Internal Revenue Code, Treasury Regulations, intergovernmental agreements, and other regulations.