



**Certificate of Foreign Status of Beneficial Owner for
United States Tax Withholding and Reporting (Individuals) (個人用記入見本)**

Substitute Form
W-8BEN
(Rev. 01/01/18)

ご注意: この「個人用記入見本」は参考のため当行が用意したものであり、記入情報の妥当性及び正確性を保証するものではありません。ご記入の際は必ず用紙をよく読み、理解の上で正確にご記入下さい。詳しくは Internal Revenue Service (内国歳入庁) のホームページでご確認下さい。尚、ご記入は必ず黒字ペンを使って全て英語でご記入下さい。

Do NOT use this form if:	Instead use Form:
• You (or a joint accountholder) are a U.S. citizen or other U.S. person, including a resident alien individual	W-9
• You are NOT an individual	W-8BEN-E
• A beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)	W-8ECI
• You are a beneficial owner who is receiving compensation for personal services performed in the U.S.	8233 or W-4
• You are a person acting as an intermediary	W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner Taro Yamada	2 Country of citizenship Japan
3 Permanent residence address (street, apt. or suite no., or rural route) in country where you claim residency for tax purposes. Do not use a P.O. box or in-care-of address. 1-2-3 Marunouchi City or town, state or province. Include postal code where appropriate. Chiyoda-ku, Tokyo 100-0001	Phone number at permanent residence address 03-123-4567 Country Japan
4 Mailing address (if different from above) (口座明細書の郵送先が上記住所と異なる場合のみ記入) City or town, state or province. Include postal code where appropriate.	Phone number Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) (米国 Social Security Number をお持ちの方のみ記入)

6 Foreign tax identifying number (REQUIRED) 外国納税番号 (必須); マイナンバーを記入
If foreign tax identifying number is not provided, the following must be completed:
 a. I am not legally required to obtain a TIN in the country where I claim residency for tax purposes; or
 b. Other:

7 Reference number(s) FHB 口座番号 (複数記入可)	8a Date of birth (MM-DD-YYYY) 誕生日 08-05-1970 (1970年 8/5 生)	8b Place of birth (city and country) 出生地 Tokyo, Japan
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Important: You must complete Part III to provide a written explanation supporting your claim of foreign status as required by IRS regulations if you

もし外国納税番号(マイナンバー)を記入しない場合は、以下の a. あるいは b. を選択し、b. を選択した場合は外国納税番号を記入しない理由を英文で記述して下さい。

a. 私が税務上居住する国では、法的に納税番号の取得が求められていない。
 b. その他: 記述欄 (ここにマイナンバーを記入しない理由を英語で記述して下さい。)

card, or other government-issued document. Such document(s) must be currently valid (i.e., not expired) and must not contain a U.S. address.

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that I am a resident of the country identified on line 2 above within the meaning of the income tax treaty **Part II は預金口座のみをお持ちの場合は記入不要です。**

10 Special rates and conditions (if applicable – see instructions): The beneficial owner is claiming the provisions of Article and paragraph of the treaty identified on line 9 above to claim a% rate of withholding on (specify type of income):
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:

Part III Explanation Supporting Claim of Foreign Status Despite Certain U.S. Indicia

If applicable, check one of A or B or C, and provide the related information pertaining to such category to support your claim of foreign status:

例 1

- A. I certify that I am (check one):
 - 1. A student at a U.S. educational institution and hold an F, J, M, or Q visa;
 - 2. A teacher, trainee, or intern at a U.S. educational institution or a participant in an educational or cultural exchange visitor program and hold a J or Q visa;
 - 3. A foreign individual assigned to a diplomatic post or a position in a consulate, embassy, or international organization in the United States; or
 - 4. A spouse or unmarried child under the age of 21 years of a person described in categories A, B or C of this Part III.

例 2

- B. I certify that I am not a resident alien as a result of the substantial presence test because I have not been physically present in the United States for at least 31 days during the current calendar year and 183 days during the 3-year period that includes the current year and the two immediately preceding years (determined by counting all of the days in the current year plus 1/3rd of the days in first preceding year plus 1/6th of the days in the second preceding year). The number of days I have been physically present in the U.S. in the current and two preceding years is as follows:

15	18	25
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Current year	1st preceding year	2nd preceding year

- C. I certify that I meet the closer connection exception to the substantial presence test described in IRC code section 301.7701(b)-2 (also see IRS form 8840 and its instructions for information regarding the closer connection exception). The country to which I have a closer

Part III は、米国非居住者でありながら Part I で米国内の住所または電話番号を使用する方のみ記入が必要です。A、B、C から一つを選び、米国非居住者であることを証明してください。例 1: 学生ビザ(F, J, M, Q visa)をお持ちの方は、A と 1. をチェックしてください。例 2: 米国非居住者でありながら何らかの理由で米国内の住所を使用する場合は、B をチェックし、左から暦年で今年、昨年、一昨年の米国滞在日数をご記入下さい。上記の例は今年 15 日、昨年 18 日、一昨年 25 日米国内に滞在した場合の書き方です。ご自身が米国非居住者であるか不明な場合は米国税務 IRS のホームページをご確認いただくか米国税務専門家にご相談下さい。

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certifications made on this form becomes incorrect.**

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. individual and, if applicable, obtain a reduced rate of withholding.

Sign Here

英語でのサインをご記入ください

〇〇/〇〇/〇〇〇〇 (月/日/年)

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

ローマ字で名前をご記入下さい。(例: Taro Yamada)

Print name of signer

Capacity in which acting

(if form is not signed by beneficial owner)