

CRS Self-Certification 【For Entities】 Page 2

I acknowledge that all information shown on this form is correct.

Furthermore, in case of any change affecting the information shown on this form, I agree to resubmit the form within 3 months.

Date 2 0 / /
(YYYY/MM/DD)

Legal Name

Capacity/Signature

INSTRUCTION for CRS Self-Certification [For Entities]

1. If you are a person other than a Financial Institution (including a foreign corporation similar to Financial Institution), holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the CRS, and such other person is treated as holding the account who shall submit this certification.
2. The term "Entity" means any of the following: corporation (including association or foundation without juridical personality), partnership, other entity equivalent to partnership, and trust.
3. Please check (✓) in the "1. Listed Entity, etc." in D. Entity Classification if you fall into one of the listed below that are entities not required to be reported to competent authority.
 - (1) Listed company
 - (2) Subsidiaries of Listed company
 - (3) Government, Local government, Bank of Japan, Foreign government, Foreign local government, Central bank, Japan-joined international organization
 - (4) Domestic reporting financial institutions
 - (5) Foreign reporting financial institutions (including investment entity established in Reportable Jurisdiction or specified countries concluding tax treaty with Japan)
4. Please check (✓) in the "3. Passive NFEs" in D. Entity Classification if you fall into Passive NFE (Non-Financial Entity) under CRS regulation of Japan ("Act on Special Provisions of the Income Tax Act, Corporation Tax Act and Local Tax Act Incidental to Enforcement of Tax Treaties"). NFE whose passive income is less than 50% of the entity's gross income and whose assets that produce or are held for the production of passive income is less than 50% of the entity's assets, for the preceding fiscal year, is **not** Passive NFE. NFE (including investment entity established in Reportable Jurisdiction or specified countries concluding tax treaty with Japan) that is initially incorporated within 24 month and not yet operating a business is **not** Passive NFE.
5. The term "Controlling person" means persons who hold voting power/right of representation that are filled in Application for Transaction (limited to natural persons)
 - a. For entity governed by rule of voting such as stock corporation, private limited company, investment corporation, special-purpose company: PERSONS holding directly or indirectly over 25% of voting power
 - b. For entity other than one listed in preceding item a.: PERSONS who receive dividends of over 25% of the business income or business properties of the entity
 - c. PERSONS recognized to have controlling influence over business activities through investments, loans, transactions, or other relationship
 - d. PERSONS who represents the entity and who executes its business
6. If you fall into a partnership contract, an entity equivalent to the partnership contract, or foreign trust (hereinafter referred to as a "partnership, etc."), please fill in the legal name of the partnership, etc. (e.g., name of contract/deed/declaration, fund name, etc.) in "B. Legal Name" column, the location of the head office or place of management of the partnership, etc. in "C-1. Address" column, and jurisdiction of residence for the partnership, etc. in "G. Jurisdiction of residence for tax purposes and TIN for each foreign residence" column. (If you fall into a Japan domestic trust, go to 7. below.)
7. If you fall into a **Specified Trustee** (a trustee of trust that is established under Trust Act of Japan, i.e., a Japan domestic trust), please fill in the legal name of the **Specified Trustee** in "B. Legal Name" column, the location of the domicile or the head office or place of management of the **Specified Trustee** in "C-1. Address" column, and jurisdiction of residence for the **Specified Trustee** in "G. Jurisdiction of residence for tax purposes and TIN for each foreign residence" column. In addition, please check (✓) in the "If you are Specified Trustee, please check (✓) here." box in D.2.
8. The term "Specified Partners, etc." means any (legal) person listed in each of the following items for the category of partnership contract, entity equivalent to the partnership contract, or trust listed in the relevant item.
 - (i) A partnership established by a partnership contract prescribed in Article 667 (1) of Civil Code of Japan (Act No. 89 of 1896) (including a contract specified by a Cabinet Order as being similar thereto) or a silent partnership agreement (silent partnership agreement and any other agreement specified by a Cabinet Order as being similar thereto)
 - ⇒ Operating partner who manages Specified Transaction as a business of the partnership
 - (ii) An entity equivalent to the partnership contract listed in (i)
 - ⇒ Operating officer equivalent to operating partner of the partnership contract who manages Specified Transaction as a business of the entity
 - (iii) A trust ⇒ Trustee of the trust who manages Specified Transaction as a business of the trust
9. If you fall into a foreign entity (excluding trust and Estate Entity as defined in 10.) and have no residence for tax purposes, please fill in the jurisdiction in which your place of effective management is situated in "G. Jurisdiction of residence for tax purposes and TIN for each foreign residence" column. The term "place of effective management" means the place where key management and commercial decisions that are necessary for the conduct of the entity's business as a whole are in substance made.
10. The term "Estate Entity" means an estate of a decedent that is regarded as an entity under governing law of the estate.
11. If you fall into an Estate Entity, please fill in, in addition to requirements prescribed above, the **decedent's** name, home address at the time of death, date of birth, jurisdiction of residence for tax purposes and TIN for each foreign residence (if any) in Page 3 of this Self-Certification form. In this case, if you fall into both an Estate Entity and a Passive NFE that has controlling persons, please check (✓) in the "**Decedent of the Estate Entity**" box for clarification.

Example for Active NFEs

I acknowledge that all information shown on this form is correct.

Furthermore, in case of any change affecting the information shown on this form, I agree to resubmit the form within 3 months.

Date
(YYYY/MM/DD) 2 0 / /

Legal Name

ABC Limited

Capacity/Signature

CEO John Smith

Example for Passive NFEs incorporated in Japan

I acknowledge that all information shown on this form is correct.

Furthermore, in case of any change affecting the information shown on this form, I agree to resubmit the form within 3 months.

Date
(YYYY/MM/DD) 2 0 / /

Legal Name

C Sangyo K.K.

Capacity/Signature

Representative Director, Taro Mizuho

Example for Passive NFEs incorporated in Japan

Controlling person I

B. Name		Jane Smith							
C – 1. Address		1234 ABK Street, London UK							
C – 2. Country		<input type="checkbox"/> Japan		<input checked="" type="checkbox"/> Other (UK)					
D. Date of Birth (YYYY/M/D)		X X X X /		X X /		X X			
Please fill in only when Certification Type A. is "4. Update" and tax residence of the Controlling person is changed.		F. All of Tax Residences on last submitted certification							
G. Jurisdiction(s) of residence for tax purposes and TIN for each residence Please fill in all applicable countries and TIN(s). Please check (✓) all applicable <input type="checkbox"/> boxes ※Check "United States" if you are U.S. citizen or have a Green Card.		G – 1. Jurisdiction of residence		G – 2. Taxpayer Identification Number (TIN) (If unable to provide TIN, please specify the reason)					
		<input type="checkbox"/> Japan		Not necessary					
		<input type="checkbox"/> United States ※Check either of the box in the right column in accordance with entity's FATCA classification		[] - [] - []		<input type="checkbox"/> FATCA classification: Passive NFFE ⇒Please also submit Mizuho substitution form W-9 for the Controlling person		<input type="checkbox"/> FATCA classification: Other	
		<input checked="" type="checkbox"/> (UK)		(AB123456C)		<input type="checkbox"/> Not provided		<input type="checkbox"/> Not provided	
Please fill in if Country name in C-2. differs from jurisdiction of residence in G-1., or, you have no jurisdiction of residence in G-1.		H. Specify reason jurisdiction by jurisdiction if it differs from the address shown in C-2. Specify reason for no jurisdiction of residence.		<input type="checkbox"/> U.S. citizen/Green Card					
				<input type="checkbox"/> Other ()					
Please fill in if one or more countries other than Japan are filled in G-1. ※Fill in based on your documentary evidence.		I – 1. Name		(In BLOCK-BODY English)					
		I – 2. Address		(In BLOCK-BODY English)					
				<input type="checkbox"/> Decedent of the Estate Entity					

Controlling person II

B. Name									
C – 1. Address									
C – 2. Country		<input type="checkbox"/> Japan		<input type="checkbox"/> Other ()					
D. Date of Birth (YYYY/M/D)									
Please fill in only when Certification Type A. is "4. Update" and tax residence of the Controlling person is changed.		F. All of Tax Residences on last submitted certification							
G. Jurisdiction(s) of residence for tax purposes and TIN for each residence Please fill in all applicable countries and TIN(s). Please check (✓) all applicable <input type="checkbox"/> boxes ※Check "United States" if you are U.S. citizen or have a Green Card.		G – 1. Jurisdiction of residence		G – 2. Taxpayer Identification Number (TIN) (If unable to provide TIN, please specify the reason)					
		<input type="checkbox"/> Japan		Not necessary					
		<input type="checkbox"/> United States ※Check either of the box in the right column in accordance with entity's FATCA classification		[] - [] - []		<input type="checkbox"/> FATCA classification: Passive NFFE ⇒Please also submit Mizuho substitution form W-9 for the Controlling person		<input type="checkbox"/> FATCA classification: Other	
		<input type="checkbox"/> ()		()		<input type="checkbox"/> Not provided		<input type="checkbox"/> Not provided	
Please fill in if Country name in C-2. differs from jurisdiction of residence in G-1., or, you have no jurisdiction of residence in G-1.		H. Specify reason jurisdiction by jurisdiction if it differs from the address shown in C-2. Specify reason for no jurisdiction of residence.		<input type="checkbox"/> U.S. citizen/Green Card					
				<input type="checkbox"/> Other ()					
Please fill in if one or more countries other than Japan are filled in G-1. ※Fill in based on your documentary evidence.		I – 1. Name		(In BLOCK-BODY English)					
		I – 2. Address		(In BLOCK-BODY English)					
				<input type="checkbox"/> Decedent of the Estate Entity					

CRS Self-Certification [For Entities]

Example For PASSIVE NFEs incorporated outside Japan

Please fill in and check (✓) the appropriate box(es)

A. Certification Type Select and check one box	<input type="checkbox"/> 1. New <input checked="" type="checkbox"/> 2. Optional <input type="checkbox"/> 3. New&Optional <input type="checkbox"/> 4. Update
B. Legal Name <small>※If you are an Estate Entity, please provide tax residence and other relevant information of its decedent in page 2 of</small>	ABC Fund
C – 1. Address	123 ABC Street, London, UK
C – 2. Country	<input type="checkbox"/> Japan <input checked="" type="checkbox"/> Other (UK)

D. Entity Classification Please check (✓) all applicable boxes. <small>※please complete the confirmation of controlling person(s) below if you are Passive NFEs.</small>	<input type="checkbox"/> 1. Listed entity (including subsidiaries whose voting rights are 50% or more owned by a listed entity), government, local government, Bank of Japan, foreign government, foreign local government, foreign Central Bank, international organization, domestic or foreign financial institution (including investment entity established in Reportable Jurisdictions or specified countries concluded tax treaty with Japan), entities equivalent to foreign government <small>* Investment entity that is a legal person not listed above → fill in 3 below. Investment entity that is a non-legal person not listed above → fill in 2 below.</small>
	<input type="checkbox"/> 2. Entity other than 1. above or 3. below PARTNERSHIP, OTHER ENTITY SIMILAR TO PARTNERSHIP, and TRUST ONLY , provide below Specified Partners, etc.. [Name or Legal Name] [Address] <input type="checkbox"/> If you are Specified Trustee, please check (✓) here.
	<input checked="" type="checkbox"/> 3. Passive NFEs (For unlisted entities, more than 50% of the preceding fiscal year's gross income is passive income. or <input type="checkbox"/> ①Our company has no controlling persons (individuals only) <input type="checkbox"/> ②Our company has (a) controlling person(s) (individuals Japanese resident only) <input checked="" type="checkbox"/> ③Our company has (a) controlling person(s) (individuals only, foreign resident).....

For ②・③, please move on to page 3 and fill in.

Please fill in only when submitting an "2.Optional", "3. New & Optional" or "4. Update"	E. Account Number (Right-aligned)	1	2	3	4	5	6	7
Please fill in only when submitting an "4. Update"	F – 1. All of Tax Residences on last submitted certification							
	F – 2. Entity classification on last submitted certification	<input type="checkbox"/> 1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. ① <input type="checkbox"/> 3. ② <input type="checkbox"/> 3. ③						

G. Jurisdiction(s) of residence for tax purposes and TIN for each residence Please fill in all applicable countries and TIN(s). Please check (✓) all applicable <input type="checkbox"/> boxes. If you have no tax residence, please fill in jurisdiction in which place of effective management is situated.	G – 1. Jurisdiction of residence	G – 2. Taxpayer Identification Number (TIN) (If unable to provide TIN, please specify the reason)
	<input type="checkbox"/> Japan <input type="checkbox"/> United States	If the jurisdiction of residence of the controlling person is a foreign country (D.3.③above), please fill in the entity's TIN(13 digits) [-----]-[-----]-[-----] [-----]-[-----]-[-----] ※If unlisted entity, please also submit Mizuno substitution form W-9
	<input checked="" type="checkbox"/> (United Kingdom)	(1234567890) <input type="checkbox"/> Not Provided

Please fill in if ・Country name in C-2. differs from jurisdiction of residence in G-1.	H. Specify reason jurisdiction by jurisdiction if it differs from the address shown in C-2.	
---	--	--

Please fill in if ・you are D.3.③ above or ・one or more countries other than Japan are filled in G-1.	I – 1. Legal Name ※ If you entered field B in English, you may leave this column blank.	(In BLOCK-BODY English)
	I – 2. Address ※ If you entered field C in English, you may leave this column blank.	(In BLOCK-BODY English)

J. Other referential information	
---	--

Please complete this form by signing on NEXT PAGE 2.

Example For PASSIVE NFEs incorporated outside Japan

I acknowledge that all information shown on this form is correct.

Furthermore, in case of any change affecting the information shown on this form, I agree to resubmit the form within 3 months.

Date
(YYYY/MM/DD) 2 0 / /

Legal Name

ABC Fund

Capacity/Signature

CEO, John Smith

Example For PASSIVE NFEs incorporated outside Japan

Controlling person I	B. Name	Jane Smith									
	C – 1. Address	1234 ABK Street, London UK									
	C – 2. Country	<input type="checkbox"/> Japan		<input checked="" type="checkbox"/> Other (UK)							
	D. Date of Birth (YYYY/M/D)	X	X	X	X	/	X	X	/	X	X
	Please fill in only when Certification Type A. is "4. Update" and tax residence of the Controlling person is changed.		F. All of Tax Residences on last submitted certification								
	G. Jurisdiction(s) of residence for tax purposes and TIN for each residence <small>Please fill in all applicable countries and TIN(s). Please check (✓) all applicable <input type="checkbox"/> boxes ※Check "United States" if you are U.S. citizen or have a Green Card.</small>	G – 1. Jurisdiction of residence		G – 2. Taxpayer Identification Number (TIN) (If unable to provide TIN, please specify the reason)							
		<input type="checkbox"/> Japan		Not necessary							
		<input type="checkbox"/> United States <small>※Check either of the box in the right column in accordance with entity's FATCA classification</small>		<input type="checkbox"/> FATCA classification: Passive NFFE ⇒Please also submit Mizuho substitution form W-9 for the Controlling person <input type="checkbox"/> FATCA classification: Other							
		<input checked="" type="checkbox"/> (UK)		(AB123456C)				<input type="checkbox"/> Not provided			
	<input type="checkbox"/> ()		()				<input type="checkbox"/> Not provided				
Please fill in if Country name in C-2. differs from jurisdiction of residence in G-1., or, you have no jurisdiction of residence in G-1.		H. Specify reason jurisdiction by jurisdiction if it differs from the address shown in C-2. Specify reason for no jurisdiction of residence.			<input type="checkbox"/> U.S. citizen/Green Card						
					<input type="checkbox"/> Other ()						
Please fill in if one or more contries other than Japan are filled in G-1. ※Fill in based on your documentary evidence.		I – 1. Name <small>※ If you entered field B in English, you may leave this column blank.</small>			(In BLOCK-BODY English)						
		I – 2. Address <small>※ If you entered field C in English, you may leave this column blank.</small>			(In BLOCK-BODY English)						
<input type="checkbox"/> Decedent of the Estate Entity											

Controlling person II	B. Name										
	C – 1. Address										
	C – 2. Country	<input type="checkbox"/> Japan		<input type="checkbox"/> Other ()							
	D. Date of Birth (YYYY/M/D)					/			/		
	Please fill in only when Certification Type A. is "4. Update" and tax residence of the Controlling person is changed.		F. All of Tax Residences on last submitted certification								
	G. Jurisdiction(s) of residence for tax purposes and TIN for each residence <small>Please fill in all applicable countries and TIN(s). Please check (✓) all applicable <input type="checkbox"/> boxes ※Check "United States" if you are U.S. citizen or have a Green Card.</small>	G – 1. Jurisdiction of residence		G – 2. Taxpayer Identification Number (TIN) (If unable to provide TIN, please specify the reason)							
		<input type="checkbox"/> Japan		Not necessary							
		<input type="checkbox"/> United States <small>※Check either of the box in the right column in accordance with entity's FATCA classification</small>		<input type="checkbox"/> FATCA classification: Passive NFFE ⇒Please also submit Mizuho substitution form W-9 for the Controlling person <input type="checkbox"/> FATCA classification: Other							
		<input type="checkbox"/> ()		()				<input type="checkbox"/> Not provided			
	<input type="checkbox"/> ()		()				<input type="checkbox"/> Not provided				
Please fill in if Country name in C-2. differs from jurisdiction of residence in G-1., or, you have no jurisdiction of residence in G-1.		H. Specify reason jurisdiction by jurisdiction if it differs from the address shown in C-2. Specify reason for no jurisdiction of residence.			<input type="checkbox"/> U.S. citizen/Green Card						
					<input type="checkbox"/> Other ()						
Please fill in if one or more contries other than Japan are filled in G-1. ※Fill in based on your documentary evidence.		I – 1. Name <small>※ If you entered field B in English, you may leave this column blank.</small>			(In BLOCK-BODY English)						
		I – 2. Address <small>※ If you entered field C in English, you may leave this column blank.</small>			(In BLOCK-BODY English)						
<input type="checkbox"/> Decedent of the Estate Entity											