

## Request for Submission of Self-Certification

As globalization of business transactions continues to expand, in order to address tax evasion and avoidance through offshore financial accounts, tax administrations of each jurisdiction, including Japan, make efforts to obtain financial account information that their own taxpayers have in other countries.

Therefore in case of new financial account opening, we are required to conduct additional due diligence to confirm whether you are a U.S. person (e.g., U.S. taxpayer), as well as where your jurisdiction of residence is. If you are identified as reportable under international or domestic laws, we are required to periodically report the information related to your accounts to the tax administrations of each jurisdiction (refer to the following table).

We sincerely appreciate your understanding and cooperation on this matter.

### < Information of Self-Certification >

	Self-Certification based on FATCA	Self-Certification based on Act on Special Provisions
What is the legal basis ?	<ul style="list-style-type: none"> <li>• Foreign Account Tax Compliance Act (FATCA)</li> <li>• Statement of mutual cooperation and Understanding between the U.S. Department of the Treasury and the Authorities of Japan to Improve International Tax Compliance and to Facilitate Implementation of FATCA</li> </ul>	<ul style="list-style-type: none"> <li>• Act on Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local Tax Act incidental to Enforcement of Tax Treaties (Act on Special Provisions) ※</li> </ul>
When was the system started ?	July 1 <sup>st</sup> ,2014	January 1 <sup>st</sup> ,2017
How does the bank conduct due diligence ?	We will ask you to fill out the form for that purpose. We will confirm whether the form is correct with your confirmation documents you present at the time of opening the account.	
What if you are reportable under FATCA or Act on Special Provisions ?	If the result of the due diligence shows that you are reportable under FATCA, we will ask for your U.S. taxpayer identification number, as well as your written consent that the bank reports the information related to your account to the IRS.	If the result of the due diligence shows that you are reportable under the Act on Special Provisions, we must report the information related to your accounts to the district director of the location of head office of the bank.
Where does the bank report the information related to your account ?	The U.S. Internal Revenue Service (IRS)	National Tax Agency (NTA) ※NTA reports the information related to your account to the tax administrations of your jurisdictions.
What if you reject submission ?	If you are unable to give us consent that the bank reports the information related to your account to the IRS, we are unable to provide banking services to you.	If you are unable to submit self-certification, we are unable to provide banking services to you.

※ Act on Special Provisions was amended and necessary provisions have been in place in order to implement the international framework of “Common Reporting Standard (CRS)” which is the system tax administrations of each jurisdiction obtain reports of information on financial accounts of non-residents from financial institutions located in each jurisdiction, and exchange information with each other. As of today, more than 100 countries, including Japan, have committed to exchange of information with each other under the CRS.