Local Self-Certification to Perform Specific Transactions with J.P. Morgan Entities in Japan

For Corporations, Partners of Specified Partnership, and Associations without legal personality (Houjinkaku no Nai Syadan)

January 2022

### Please read these instructions before completing the form.

Regulations based on the Organisation for Economic Cooperation and Development ("OECD") Common Reporting Standard ("CRS") require Financial Institutions ("FIs") to collect and report certain information about an account holder's tax residency. If the account holder's tax residence is located outside the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

This form uses the format issued by the Japan Securities Dealers Association. This form is intended to request information consistent with Japanese legal requirements. This form is only valid for accounts being opened with J.P. Morgan Entities resident in Japan. Clients that indicate they have a jurisdiction of residence outside of Japan must also complete and sign additional JPM CRS Entity Self Certification Forms available at: <a href="https://www.jpmorgan.com/country/US/EN/disclosures/tax-self-certification">https://www.jpmorgan.com/country/US/EN/disclosures/tax-self-certification</a>

# How to complete this form

## Who should complete this form?

Please complete this form where you need to self-certify on behalf Corporations, Specified partner etc., and Associations without juridical personality (Houjinkaku no Nai Syadan)

- If you are an individual account holder or sole trader or sole proprietor do not complete this form.
- For joint or multiple account holders please complete a separate form for each account holder.
- If the Account Holder is a U.S. tax resident under U.S. law, you also need to complete and provide an IRS W-9 form. (https://www.irs.gov/)
- Clients that indicate they have a jurisdiction of residence outside of Japan must also complete and sign additional JPM CRS Entity Self Certification Forms available at: https://www.jpmorgan.com/country/US/EN/disclosures/tax-self-certification

For more information on tax residence, please consult your tax adviser or the information at the following link: OECD automatic exchange of information portal.<sup>1</sup>

Where the entity is a Passive NFE\*: Please provide information on the natural person(s) who exercise control over the entity by completing the relevant sections of the form.

You should indicate the capacity in which you have signed in Part 4 (e.g., as custodian or nominee of an account on behalf of the account holder, or under a signatory authority or power of attorney).

<sup>1</sup> http://www.oecd.org/tax/automatic-exchange/

#### **Understanding the Terminology**

\*The term "Specified Corporation (*Tokutei-hojin*)" under Japanese Law is equivalent to Passive Non-Financial Entity ("NFE") or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution under the OECD CRS rules.

See Appendix - Applicability of Passive NFE and Publicly Traded Corporation for entity category

#### Validity of form and No Tax Advice notice

This form will remain valid unless there is a change in circumstances relating to information, such as the entity tax status or tax residence that makes the form incorrect or incomplete. In that case you must notify us and provide an updated self-certification (BIAC Format for non-Japanese resident foreign entity) as well as "Self-Certification for Change in Circumstance on Account to Perform Specific Transaction".

As a financial institution, we are not allowed to give tax advice. Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

#### More information on the rules

You can find out more information, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal at <a href="http://www.oecd.org/tax/automatic-exchange/">http://www.oecd.org/tax/automatic-exchange/</a>.

Please ensure you complete the form in full in English.

# **Local Self-Certification to Perform Specific Transactions with J.P. Morgan Entities in Japan**

Please ensure you complete the form in full in English.

Dear: Enter Name of Final	ncial Institution bel	ow						
JPMorgan Securi	JPMorgan Securities Japan Co. Ltd							
ECID: (to be completed by	ECID: (to be completed by JPMorgan Securities Japan Co. Ltd)							
Provisions of the Inc	ome Tax Act, th	ne Corporation	Tax Act		-5(1) of the Act on Special cidental to Enforcement of cle (8) (i).			
the Income Tax Act, who conduct financi same article (1). Ple where you have cert	* Our company is a Reporting Financial Institution as defined in the article 10-5(8)(i) of the Act on Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local Tax Act Incidental to Enforcement of Tax Treaties. Customers who conduct financial transactions with us are required to submit this self-certification according to the former clause of same article (1). Please note that we are required to verify the information provided in the self-certification and in cases where you have certain jurisdiction of residence, to report the information such as your account balance to District Director of Tax Office as stipulated in the article 10-6(1) of the Act.							
	ion and tick app	licable boxes. n of residence in	Section		addresses of the head office or			
A: Legal Nam	e of Entity/Bran	ch *Specified partn	er etc. sho	ould provide the name of the pa	rtnership etc.			
B: Address of	the Head Offic	e or the Principa	al Office					
Line 1: House/Apt/Suite Number, Street								
Line 2: Town/City/ Province/County/State								
Jurisdiction					Postal Code / Zip Code			

# C: Jurisdictions of Residence Multiple choice allowed.

(In case you have no jurisdiction of residence, please provide the jurisdiction here the substantial decisions on financial and operational or business policies are made.)

	* S <sub>l</sub>	pecified	ss policies are made.) d trustee (trustee of a trust excluding a tr n of residence of the specified trustee.)	rust that is entity	and that has foreign	jurisdiction of residence) should provide the				
ı		Japa	npan							
II		Othe	ther than Japan:							
		(i.)	Country:							
		(ii.)	Taxpayer ID:	Or	☐ Not Issued	Provision of Taxpayer ID to a third party is prohibited under the laws and regulations				
III		Othe	r than Japan:		1					
		(i.)	Country:							
		(ii.)	Taxpayer ID:	Or	☐ Not Issued	Provision of Taxpayer ID to a third party is prohibited under the laws and regulations				
IV		No								
	whethe	er there ase pro	specified trustee (trustee of a trust excluding is a discrepancy between the jurisdiction of wide the reason for the discrepancy.			n jurisdiction of residence), please determine jurisdiction of principal office of the trust and if				
	D: Ap	plica	bility of Passive NFE ( <i>特定法人</i> ) (	see Appendix	for Passive NFE	criteria)				
I										
		No	* You are not required to fill out Part 2 ar	nd 3						
II		Yes		nd 3						
II				nd 3						
II		Yes			ntrolling Person(s	s)				
11		Yes	;	NFE has Con	ntrolling Person(s	5)				

	F: App	licability of Publicly Traded Corporation, etc. (see Appendix for Publicly Traded Corporation criteria)
ı		No
II		Yes * You are not required to fill out Part 2,3, and 4
* If yo	ou fall und	der the category of "Publicly Traded Corporation etc.", please tick the applicable fact.
1		Public traded corporation (including foreign publicly traded corporation)  ⇒Please provide the name of the established securities market on which the corporation is regularly traded:
2		Related entity (for example directly or indirectly owned subsidiary and corporation under common control) of publicly traded corporation  ⇒Please provide the name of the regularly traded corporation of which the Entity is a Related Entity:
12		Corporation wholly-owned by foreign national and local government (limited to corporations that meet certain requirements regarding the amount of net income and residual assets at the time of dissolution)  Please provide the name of the foreign national and local government that the Entity is wholly-owned by:

# Part 2 - Identification of the Controlling Person

If you are Passive NFE<sup>\*1</sup> and have controlling person(s) (Part 1-E), please provide information on controlling person(s) \*<sup>2</sup> (or tick applicable boxes) \*<sup>3</sup>.

- \*1: You are not required to fill out this section if you are not Passive NFE (including if you are specified partner etc. and an association without juridical personality) or if you are Passive NFE with no controlling persons.
- \*2: "Controlling person" is a natural person stipulated in the article 11(2) of the Ordinance for Enforcement of the Act on Prevention of Transfer of Criminal Proceeds. It is not required to fill out the information of National government etc. and its subsidiary deemed as natural person per the same article (4).
- \*3: If you have more than one controlling persons, please use attachment 2 as well.

		4 111	-	11 (*** (*			
Name		ontrolli	ng Perso	n Identificatio	on		
		/N 41 4/DE					
Date c	of Birth	(MM/DL	D/YYYY)				
	B:	Addres	S				
	1: House per, Stre	e/Apt/Suite					
Line	2: Town/ nce/Cour	/City/					
	diction	,, στατο				Postal Code / Zip Code	
						I	I I
	C: Ju	ırisdict	ions of R	esidence *Mu	ultiple choice allowed		
ı		Japan			Trupic cirolec allowed		
II							
-"	Ш		than Japa				
ļ		(i.)	Jurisdi				
		(ii.)	Taxpay	er ID:	Or	☐ Not Issued	<ul> <li>Provision of Taxpayer ID to a third party is prohibited under the laws and regulations</li> </ul>
III		Other	than Japa	n:			
		(i.)	Jurisdi	ction:			
		(ii.)	Тахраує	er ID:	Or	☐ Not Issued	☐ Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
IV		No					
٧	* If the		screpancy be	etween the jurisdic	ction of residence and the	e jurisdiction in [Address] o	or if you have no jurisdiction of residence, please provide the
	(Reas						

Name	First Name			Mi	iddle Name	9		Las	t Name				
Address	House Name	House Name, Number, Street											
	Town/City/P	Town/City/Province/County/State											
	TOWIT/City/F	TOVITICE/CC	Junty/Stat	<u> </u>									
	Country					Posta	al Code / Z	ip Code					
lart 2 Carne	arata Numbar far	Boosiyo I	NEE for 1	onon									
art 3 – Corpc	orate Number for	rassive i	NFE IOI J	арап									
	mestic corporation achment 2), pleas					ed "Othei	r than Ja <sub>l</sub>	oan" in Pa	art 2-C (i	ncluding	the controllin		
erson(s) in au	acriment 2), pieas	e provide	your corp	orate nu	mber.								
	Passive NFE (incl or if you are Pass									Houjinkak	ru no		
var Cyadariji	51 11 you alo 1 aoo		1111110 00	na oming	poroono,	you are	not roqui	104 10 1111					
Corpora	te Number *comple	ete only if y	ou own th	e corporat	te number	in Japan.							
											1		
		•						!		•	-		
art 4 – Inforn	nation in English	for Passi	ive NFE f	or Japaı	n								
vou select "C	other than Japan" i	in Part 1 <sub>-</sub> C	or Part 2	2-C ahove	(includir	na the coi	ntrolling r	erson in	attachme	ant 2) nle	2250		
	ormation in Name									511t <i>2)</i> , pic	2430		
nformation in	English												
lame													
	ouse Name, Numbei	r. Street											
Address H		,											
Address H	Town/City/Province/County/State												
	own/City/Province/0	Town/City/Province/County/State											
	own/City/Province/0												
T.	own/City/Province/0	,,			ostal Code	/ 7in Cod	Δ						

# Part 5 – Account Holder Partner of Specified Partnerships for Japan

If you are a specified partner etc., please provide your information below.

Account	Holder Partner
Name	
Address	House Name, Number, Street
	Town/City/Province/County/State
	Country Postal Code / Zip Code
	pility of Specified trustee *"Specified trustee" refers to a trustee of a trust excluding a trust that is entity and that has foreign on of residence.
julisuicu	No No
	Yes
Don't C	
Part o –	Estate etc.
	e an estate etc. (an estate of a decedent that are deemed to be an entity as defined in the article 10-5(8)(vii)(a) of
the Act of	n Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local Tax Act Incidental to
	nent of Tax Treaties based on the applicable laws of the estate) and does not meet the criteria defined in the article
	rii) of the Ministerial Ordinance on Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local ncidental to Enforcement of Tax Treaties, please provide the information of the decedent.
Ιαλ / ιοι	Holderial to Elliotoethetit of Tax Treaties, piease provide the illiothation of the decodors.
Α	Decedent Identification
Name	
Date of B	rth (MM/DD/YYYY)
	3: Address (at the time of death)
Name	
Address	Hou se Name, Number, Street
	Town/City/Province/County/State
	Country Postal Code / Zip Code
l	

	C: J	lurisdic	tions of Residence *	Multiple choice allowed						
I		Japan								
II		Other	Other than Japan:							
		(i.)	Jurisdiction:							
		(ii.)	Taxpayer ID:	Or	Not Issued	Provision of Taxpayer ID to a prohibited under the laws and				
III		Other	than Japan:							
		(i.)	Jurisdiction:							
		(ii.)	Taxpayer ID:	Or	Not Issued	Provision of Taxpayer ID to a prohibited under the laws and				
IV		No								
	(Reason)  D: Information in English *If you select "Other than Japan" in (6-C), please provide the information in (A) Name and (B) Address in Latin alphabet.									
Nam	ie		First Name	Mid	dle Name	Last Name				
Addı	ess		House Name, Number	, Street		•				
			Town/City/Province/	County/State						
			Country		Postal Co	le / Zip Code				

## Part 7 - Declaration and Authorization

I certify that the information provided in this self-certification is accurate. In addition, I will submit a "Self-Certification for Changes in Circumstances" within 3 months (In case of entity or specified partner etc., by the last day of business day of the year or within 3 months, whichever later) of the change of the following items (or the date when it has come to my knowledge that controlling persons' jurisdiction of residence has been changed in the case of Passive NFE).

Changes that require the account holder to provide Self-Certification for Changes in Circumstances
Changes in the jurisdiction of residence of the account holder
Changes in the applicability of Passive NFE
(Passive NFE only) Changes in whether the account holder has controlling person(s)
(Passive NFE with Controlling Person(s) only) Changes in the controlling person's jurisdiction of residence
Change in the applicability of Publicly Traded Corporations etc.
MM / DD / YYYY Signature*

<sup>\*</sup> Signature, or name and seal by your company's representative person or agent (limited to the one authorized in writing) is required. (If you are a specified partner etc., signature, or name and seal by specified partner etc., representative person or agent (limited to the one authorized in writing) of the specified partner etc. is required).

# Attachment 1 – For Customers with Multiple Addresses of the Head Office or Principal Office

Address of the Head Office or the Principal Office (2nd)

Line1: House/Apt/Suite Number, Street			
Line 2: Town/City/ Province/County/State			
Country		Postal Code/Zip Code	
			,
Information in English	1 *If you select "Other than Japan" in (2-C), please provide the i	nformation in Latin alpha	net.
Name	1. 2. you select other than supair in (2-c), please provide the i	o	3001
Address House Nai	me, Number, Street		
Town/City	//Province/County/State		
Country	Postal Code / Zip Co	ode	
	fice or the Principal Office (3rd)		
<b>Line1</b> : House/Apt/Suite Number, Street			
Line 2 Town/City/ Province/County/Sta			
Jurisdiction		Postal Code / Zip Code	
	1	I	
	<b>glish</b> *If you select "Other than Japan" is chosen in (1-C) or (2-	·C), please provide the inf	ormation in Latin alphabet.
Name			
Address House Na	me, Number, Street		
Taura /Cit.	/Descriptor /County/State		
I own/City	r/Province/County/State		
Country	Postal Code / Zip Co	ode	

	A: Co	ntrollii	ng Pers	on Identif	ication								
Name	e 												
Date	of Birth	MM/D	D/YYY	Y									
	B: Ad			ı									
Line1: Number	Ho er, Stree	ouse/Apt t	/Suite										
	Town/C ce/County												
Jurisd	iction										Postal (	Code / Zip Code	
										•			
	C: Jı	urisdio	ctions o	of Resider	nce Mul	tiple choice	e allowed						
ı		Japa											
II		Othe	r than Ja	apan:									
		(i.)	Juriso	diction:									
	•	(ii.)	Тахра	ayer ID:			Or		Not	Issued	ı [	Provision of Taxp party is prohibited and regulations	•
III		Othe	r than Ja	apan:								and regulations	
		(i.)	Jurisc	diction:									
		(ii.)	Тахра	ayer ID:			Or		Not	Issued	d	Provision of Taxp party is prohibited and regulations	
IV		No											
<b>V</b> (Reas	reside			pancy between the rea		urisdiction	of residence	e and	I the jur	isdicti	ion in [	Address] or if you h	ave no jurisdiction of
	D: Info	ormatic	n in En	glish *If you	ı select '	'Other than	ı Japan" in (	(2-C),	please p	rovide	e the in	formation in Latin alp	habet.
Name	е	First	Name			Middle Na	ime				Lā	ast Name	
Addr	ess	House	e Name,	Number, Str	eet	_				•	•		
		Tour	/City/D	sovince/Carr	nt://C+-	to							
		Town	ı/ City/Pr	rovince/Cou	nty/Sta	ıe							

Country

Postal Code / Zip Code

# Controlling Person (3rd)

	4. 0-	4 11!:	D		_				
		ntroiiii	ng Pers	son Identification	1				
Name	e 								
Date	of Birth	n MM/D	D/YYY	Υ					
				L					
	B: Ad	drace							
Line1:		ouse/Apt	/Suite						
Line 2	Town/C	ity/							
Jurisd		<i>y</i> / <b>2</b>					Postal (	Code / Zip Code	
							1		
	C: Ji	urisdio	ctions o	of Residence Mu	Itiple choice allowed				
I		Japa	n						
II		Othe	r than Ja	apan:					
		(i.)	Jurisc	diction:					
		(ii.)	Тахра	ayer ID:	Or	NotIssue	ed	Provision of Taxpa party is prohibited and regulations	
III		Othe	r than Ja	apan:				Ü	
		(i.)		diction:					
		(ii.)	Тахра	ayer ID:	Or	Not Issu	ed _	Provision of Taxpa party is prohibited and regulations	
IV		No							
٧	* If tl	here is	a discrep	pancy between the	jurisdiction of residence	and the jurisdic	ction in [	Address] or if you ha	ve no jurisdiction of
(Reas	reside			ovide the reason.					
,	` ,								
	D: Info	ormatic	n in En	glish *If you select	"Other than Japan" in (2	-C), please provi	de the in	formation in Latin alph	nabet.
Name	^	First	Jamo		Middle Name		lı.	ast Name	
INGIIN	E	111301	Varric		Middle Name			SCIVATIIC	
		ļ							
Addr	ess	House	e Name,	Number, Street					
		Towr	/City/Dr	rovince/County/Sta	<b>N</b> +0				
		TOWI	1/ CILy/Fi	rovince/County/Sta	ite				
		Coun	tn/				Postal C	ode / Zip Code	
		Court	Li y				i ostai C	ouc / Zip couc	

## Appendix - Applicability of Passive NFE and Publicly Traded Corporation etc.

If you are an entity submitting a Self-Certification, please review whether you meet any of the following conditions from 1 to 12 entity criteria to confirm applicability as a Passive NFE and/or a Publicly Traded Corporation according to the instructions below.

## (Checklist for Applicability of Passive NFE. - Part 1, D)

- If you meet any of the conditions from 1 through12, you don't fall under the category of "Passive NFE".
  - ⇒ Please tick "No" in Applicability of Passive NFE (Part 1, D). Provision of the information on controlling person(s) is not required. Please proceed to (Applicability of Publicly Traded Corporations etc.).
- If you meet none of the conditions from 1 through 12, you fall under the category of "Passive NFE".
  - ⇒ Please tick "Yes" in Applicability of Passive NFE (Part 1, D), and provide the information on information on controlling person(s).

## (Checklist for Applicability of Publicly Traded Corporation, etc. - Part 1, F)

- If you meet any of the conditions 1, 2, 3, 7 or 12 below, <u>you fall under the category of "Publicly Traded Corporation</u>, etc.".
  - ⇒ Please tick "Yes" in Applicability of Publicly Traded Corporation, etc. (Part 1, F) and then tick the applicable fact.
- If you meet none of the conditions 1, 2, 3, 7 or 12, <u>you don't fall under the category of "Publicly Traded Corporation, etc.".</u>
  - ⇒ Please tick "No" in Applicability of Publicly Traded Corporation, etc. (Part 1, F)

Entity	Category	
1	Publicly traded corporation (including foreign publicly traded corporation)	
2	Related entity (for example directly and indirectly owned subsidiary and corporation under common control) of publicly traded corporation	
3	National and local government, Bank of Japan, foreign government, foreign local government, foreign central bank, or international organization of which Japan is a member	
4	Corporation wholly-owned by entities listed in Category 3 above (excluding corporations that fall under the category 12 below)	
5	Public corporation and public interest corporation (limited to those who do not operate profit-making business)	
6	Reporting financial institution (excluding foreign reporting financial institution)	
7	Non-Japanese corporation established under the laws and regulations of the foreign countries (excluding foreign reporting financial institution etc.) which is comparable to a corporation listed in Category 6 or foreign reporting financial institution etc.(excluding certain investment entities established in accordance with the laws and regulations of the foreign jurisdictions (excluding reportable jurisdictions and certain jurisdictions)).	
8	Holding company	
9	Corporation which mainly provides investment, financing and other comparable transactions to corporations (excluding reporting financial institutions) with which they are in the relationships listed in Category 2 above	
10	<ol> <li>Corporation which satisfies all of the following requirements in the last fiscal year:         <ol> <li>Less than 50 percent of gross revenue for the preceding fiscal year is revenue derived from investment related income.</li> </ol> </li> <li>Less than 50 percent of the assets held as of the end of the preceding fiscal year are assets that produce or are held for the production of income related to investment</li> </ol>	

# Appendix – Applicability of Passive NFE and Publicly Traded Corporation etc.

11	Corporation that has not commenced operating a business and two years has not passed since the date of incorporation of the corporation (excluding certain investment entities established in accordance with the laws and regulations of the foreign jurisdictions)	
12	Corporation wholly-owned by foreign national and local government (limited to corporations that meet certain requirements regarding the amount of net income and residual assets at the time of dissolution)	