

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)

May 2018

**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: <https://www.jpmorgan.com/country/US/EN/disclosures/tax-self-certification>

## How to complete this form

### Who should complete this form?

**Please complete this form where you need to self-certify on behalf Corporations, Partners of Specified Partnership, and Associations without separate legal 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 Specified Corporation\*: 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" 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 to Specified Corporation and to 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 <http://www.oecd.org/tax/automatic-exchange/>.

**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 Financial Institution below

JPMorgan Securities Japan Co. Ltd

ECID: (to be completed by JPMorgan Securities Japan Co. Ltd)

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Based on the foregoing part of Article 10.5.3 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, I hereby submit the Local Self-Certification to Perform a Specific Transaction to you (\*) which is a reporting financial institution stipulated in Article 10.7.1.

\* Our company falls under the definition of a reporting financial institution as stipulated in the foregoing part of Article 10.5.7.1 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. By the foregoing part of Article 10.5.3, our customer who performs a financial transaction may submit this form to us. Also, under Article 10.5.2 or 10.5.6, we may request you to provide this form. Please note that in addition to reviewing information stipulated in the latter part of Article 10.5.3, for a customer who is a resident of a certain country, we must report customer's information, such as account balance, to the appropriate tax office.

### Part 1 - Identification of the Account Holder and Applicability of Specified Corporation

Please indicate information below (or please mark applicable boxes). If the Account Holder resides in multiple jurisdictions in Section (C), please put the addresses in each of the chosen jurisdictions of the headquarters or main office in Section (B) and Exhibit 1, as applicable.

**A: Legal Name of Entity/Branch** Please put name of partnership in case of partner


**B: Address of the Headquarters or Main Office**

<b>Line1:</b> House/Apt/Suite Number, Street			
<b>Line2:</b> Town/City/Province/County/State			
Jurisdiction		Postal Code / Zip Code	

**C: Jurisdictions of Residence** Multiple jurisdictions may be completed

<b>I</b>		Japan	
<b>II</b>		Other than Japan:	
	<b>(i.)</b>	Jurisdiction:	
	<b>(ii.)</b>	Tax Payer ID:	Or Not Issued Prohibited to provide to third party by law
<b>III</b>		Other than Japan:	
	<b>(i.)</b>	Jurisdiction:	
	<b>(ii.)</b>	Tax Payer ID:	Or Not Issued Prohibited to provide to third party by law
<b>IV</b>		Not Applicable	
<b>V</b>	Please indicate the reason why jurisdiction is different from country of the headquarters or main office or jurisdiction of residence is not applicable.		

**D: Applicability of Specified Corporation (see Appendix for Specified Corporation criteria)**

<b>I</b>		Not applicable * Part 2 and 3 are not required
<b>II</b>		Applicable

**E: Applicability of Publicly Traded Corporation, etc. (see Appendix for Publicly Traded Corp criteria)**

<b>I</b>		Not applicable
<b>II</b>		Applicable * Part 2,3, and 4 are not required
<b>(i)</b>		Public traded corporation (including foreign publicly traded corporation) Please provide the name of the established securities market on which the corporation is regularly traded:
<b>(ii)</b>		Related company of publicly traded corporation (direct or indirect subsidiary) Please provide the name of the regularly traded corporation that the Entity is a Related Entity of:

## Part 2 - Identification of the Substantial Controlling Person

In case Specified Corporation applies (Part 1-D), please complete the information of the substantial controlling person. Please note:

1: If the Account Holder does not fall under the definition of Specified Corporation (including partner of Specified Partnership and Associations without separate legal personality (Houjinkaku no Nai Syadan)), this section is not required to be completed.

2: "Substantial Controlling Person" means a natural person stipulated in Article 11.2 of the Ordinance for Enforcement of the Act on Prevention of Transfer of Criminal Proceeds; the term does not include a company or its subsidiary deemed as a natural person under Article 11.4 of the foresaid act.

3: Please use Exhibit 2 in the case that there are multiple substantial controlling persons.

### A: Substantial Controlling Person Identification

Name	
Date of Birth MM/DD/YYYY	

### B: Address

<b>Line1:</b> House/Apt/Suite Number, Street <b>Line2</b> Town/City/ Province/County/State	
Jurisdiction	Postal Code / Zip Code

### C: Jurisdictions of Residence Multiple jurisdictions may be completed

<b>I</b>	Japan	
<b>II</b>	Other than Japan:	
	(i.) Jurisdiction:	
	(ii.) Tax Payer ID: Or	Not Issued Prohibited to provide to third party by law
<b>III</b>	Other than Japan:	
	(i.) Jurisdiction:	
	(ii.) Tax Payer ID: Or	Not Issued Prohibited to provide to third party by law
<b>IV</b>	Not Applicable	
<b>V</b>	Please indicate the reason why jurisdiction is different from address or jurisdiction of residence is not applicable.	

**D: Information in English** \*If "Other than Japan" is chosen on (2-C), please provide additional name and address details

Name	First Name	Middle Name	Last Name
Address	House Name, Number, Street		
	Town/City/Province/County/State		
	Country	Postal Code / Zip Code	

**Part 3 – Corporate Number for Specified Corporations for Japan**

If the Account Holder is a Specified Corporation in Japan and "Other than Japan" has been chosen in Part 2-C (including substantial controlling persons stated in Exhibit 2), please indicate the Account Holder's Corporate Number. In - Addition, please provide the Notice of Corporate Number, or documents that indicate the Corporate Number and corporate confirmation documents.

If the Account Holder does not fall under the definition of Specified Corporation (including partner of Specified Partnership and Associations without separate legal personality (Houjinkaku no Nai Syadan)), this section is not required to be completed.

**Corporate Number** \*Please indicate the number only if Account Holder has a corporate number in Japan.

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**Part 4 – Information in English for Specified Corporations for Japan**

In case "Other than Japan" is chosen in Part 1-C or Part 2-C (including substantial controlling persons stated in Exhibit 2), please indicate name and address of the headquarters or main office of the Account Holder stated in Part 1.

**Information in English** \*If "Other than Japan" is chosen on (1-C) or (2-C), please provide additional name and address details

Name	
Address	House Name, Number, Street
Town/City/Province/County/State	
Country	Postal Code / Zip Code

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

In the case that the Account Holder is a partner of Specified Partnership, please indicate information of partner below.

Account Holder Partner	
Name	
Address	House Name, Number, Street
Town/City/Province/County/State	
Country	Postal Code / Zip Code

### Part 6 – Declaration and Authorization

The Account Holder certifies that the information above is correct.

Also, in the case of change in the jurisdiction of residence (or in the jurisdiction of residence of substantial controlling persons for specified corporation), the Account Holder will undertake to notify by Self-Certification for Changes in Circumstances within three months following the date of the change (or in the case of a corporation or a partner of specified partnership, the later of December 31 of the year in which the change occurred or three months following the change).

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form and its exhibits relates.

\_\_\_\_\_  
MM / DD / YYYY

\_\_\_\_\_  
Signature\*

\* Signature, or name and seal by in-charge of the transaction or agent, who is granted authority by the customer in writing, is required. (For a customer, who is a partner of specified partnership, signature, or name and seal by the partner itself, in-charge of the transaction, or agent, who is granted authority by the customer in writing, is required.)

**Second Address of the Headquarters or Main Office**

<b>Line1:</b> House/Apt/Suite Number, Street			
<b>Line 2:</b> Town/City/Province/County/State			
Jurisdiction		Postal Code/Zip Code	

In case "Other than Japan" is chosen in Part 1-C or Part 2-C (including substantial controlling persons stated in Exhibit 2), please indicate name and address of the headquarters or main office of the Account Holder stated in Part 1.

**Information in English** \*If "Other than Japan" is chosen on (1-C) or (2-C), please provide additional name and address details

Name	
Address	House Name, Number, Street
Town/City/Province/County/State	
Country	Postal Code / Zip Code

**Third Address of the Headquarters or Main Office**

<b>Line1:</b> House/Apt/Suite Number, Street			
<b>Line2</b> Town/City/Province/County/State			
Jurisdiction		Postal Code / Zip Code	

In case "Other than Japan" is chosen in Part 1-C or Part 2-C (including substantial controlling persons stated in Exhibit 2), please indicate name and address of the headquarters or main office of the Account Holder stated in Part 1.

**Information in English** \*If "Other than Japan" is chosen on(1-C) or (2-C), please provide additional name and address details

Name	
Address	House Name, Number, Street
Town/City/Province/County/State	
Country	Postal Code / Zip Code



**Exhibit 2 - Identification of the Additional Substantial Controlling Persons**

**Second Substantial Controller Person**

<b>A: Substantial Controlling Person Identification</b>	
Name	
Date of Birth MM/DD/YYYY	

<b>B: Address</b>			
<b>Line1:</b> House/Apt/Suite Number, Street			
<b>Line2</b> Town/City/ Province/County/State			
Jurisdiction		Postal Code / Zip Code	

<b>C: Jurisdictions of Residence</b> <small>Multiple jurisdictions may be completed</small>			
<b>I</b>		Japan	
<b>II</b>		Other than Japan:	
	<b>(i.)</b>	Jurisdiction:	
	<b>(ii.)</b>	Tax Payer ID:	Or Not Issued Prohibited to provide to third party by law
<b>III</b>		Other than Japan:	
	<b>(i.)</b>	Jurisdiction:	
	<b>(ii.)</b>	Tax Payer ID:	Or Not Issued Prohibited to provide to third party by law
<b>IV</b>		Not Applicable	
<b>V</b>	Please indicate the reason why jurisdiction is different from address or jurisdiction of residence is not applicable.		

<b>D: Information in English</b> <small>*If "Other than Japan" is chosen on (2-C), please provide additional name and address details</small>			
Name	First Name	Middle Name	Last Name
Address	House Name, Number, Street		
	Town/City/Province/County/State		
	Country	Postal Code / Zip Code	

## Third Substantial Controller Person

**A: Substantial Controlling Person Identification**

Name	
Date of Birth MM/DD/YYYY	

**B: Address**

<b>Line1:</b> House/Apt/Suite Number, Street			
<b>Line2</b> Town/City/Province/County/State			
Jurisdiction		Postal Code / Zip Code	

**C: Jurisdictions of Residence** Multiple jurisdictions may be completed

<b>I</b>		Japan		
<b>II</b>		Other than Japan:		
	<b>(i.)</b>	Jurisdiction:		
	<b>(ii.)</b>	Tax Payer ID:	Or	Not Issued by law Prohibited to provide to third party
<b>III</b>		Other than Japan:		
	<b>(i.)</b>	Jurisdiction:		
	<b>(ii.)</b>	Tax Payer ID:	Or	Not Issued by law Prohibited to provide to third party
<b>IV</b>		Not Applicable		
<b>V</b>	Please indicate the reason why jurisdiction is different from address or jurisdiction of residence is not applicable.			

**D: Information in English** \*If "Other than Japan" is chosen on (2-C), please provide additional name and address details

Name	First Name	Middle Name	Last Name
Address	House Name, Number, Street		
	Town/City/Province/County/State		
	Country	Postal Code / Zip Code	

## Appendix – Applicability to Specified Corporation and to Publicly Traded Corporation

Please review whether the account holder meets the following 1 to 10 entity criteria to confirm applicability as a Specified Corporation and/or a Publicly Traded Corporation according to the instructions below.

<p>Checklist for Applicability to Specified Corporation – Part 1, D</p> <p>If you satisfy any of 1 to 10, below, you are NOT treated as a Specified Corporation. Please check "Not applicable" on Applicability to Specified Corporation (Part 1, D).</p> <p>If you do not satisfy any of 1 to 10, you are treated as a Specified Corporation. Please check "Applicable" on Applicability to Specified Corporation (Part 1, D)</p> <p>Checklist for Applicability to Publicly Traded Corporation, etc. – Part 1, E</p> <p>If you satisfy any of 1, 2, 3, or 7 below, you are treated as a Publicly Traded Corporation, etc. Please check "Applicable" on Applicability to Publicly Traded Corporation, etc. (Part 1, E)</p> <p>If you do not satisfy any of 1, 2, 3, or 7, you are not treated as a Publicly Traded Corporation, etc. Please check "Not applicable" on Applicability to Publicly Traded Corporation, etc.(Part 1, E)</p>	
Entity Category	
1	Publicly traded corporation (including foreign publicly traded corporation)
2	Related company of publicly traded corporation (direct or indirect subsidiary)
3	Country, local governments, the Bank of Japan, foreign governments, foreign local governments, foreign central bank or international institution that Japan is a member of
4	Corporation wholly owned by a corporation listed in Category 3 above
5	Public corporation/corporation in the public interest (limited to a corporation defined on Schedule 1 or Schedule 2 of the Corporation Tax Law which does not engage in profit-making enterprise)
6	Reporting financial institution, etc. (excluding foreign reporting financial institution, etc.)
7	Corporation incorporated in accordance with foreign law and not similar to aforesaid Category 6 or foreign reporting financial institution, etc. (except any of certain investment entities incorporated in accordance with foreign (except reporting country) law)
8	Holding company
9	Subsidiary of a financial institution investing in a corporation (except reporting financial institution, etc.) with the relationship mentioned in Category 2
10	Entity that satisfies all of the requirements below to the accounting year immediately preceding the accounting year that includes the day of submitting the Optional Self-Certification to Perform a Specific Transaction or Optional Self-Certification for Pre-existing Account to Perform Specific Transaction:  Less than 50 percent of gross income for the immediately preceding accounting year is income related to investment Less than 50 percent of total assets as of the end of the immediately preceding accounting year are assets that produce or are held for the production of income related to investment