

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person
- A person claiming an exemption from tax on a trade or business in the U.S.
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions).
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions).

アメリカ国税当局に提出する書面です。
アメリカ合衆国における源泉徴収に関して、
受益者が非居住者であり非課税になることを証する書面です。

Instead, use Form:
W-9

Note: These entities should use Form W-8BEN if they are claiming they are a foreign person exempt from backup withholding.

銀行口座と同じ名義の
ローマ字でご記入お願い
致します。

- A person acting as an intermediary

W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner

1 Name of individual or organization that is the beneficial owner
Ichirou Saza (ローマ字)

(例)
サザ イチロウ の場合
Ichirou Saza

2 Country of incorporation or organization
Japan

- 3 Type of beneficial owner:
- Individual
 - Corporation
 - Disregarded entity
 - Partnership
 - Simple trust
 - Grantor trust
 - Complex trust
 - Estate
 - Government
 - International organization
 - Central bank of issue
 - Tax-exempt organization
 - Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

住所は弊社で記入致しますので記入は不要です。

Country (do not abbreviate)
Japan

5 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions)

- SSN or ITIN
- EIN

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of **Japan** within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is not a U.S. person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax,
- For broker transactions, the beneficial owner is the person as defined in the instructions.

署名は漢字でもアルファベットでも構いませんが
全契約書統一するようお願い致します。

日付 例) 2007年11月1日の場合

Sign Here

サザ 一郎
Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Nov-1-2007
Date (MM-DD-YYYY)

Capacity in which acting