

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: <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, 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](#).¹

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).

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

Please ensure you complete the form in full in English.

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.)

* Specified trustee (trustee of a trust excluding a trust that is entity and that has foreign jurisdiction of residence) should provide the jurisdiction of residence of the specified trustee.)

I	<input type="checkbox"/>	Japan	
II	<input type="checkbox"/>	Other than Japan:	
		(i.)	Country:
		(ii.)	Taxpayer ID: Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
III	<input type="checkbox"/>	Other than Japan:	
		(i.)	Country:
		(ii.)	Taxpayer ID: Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
IV	<input type="checkbox"/>	No	
V		<p>* If there is a discrepancy between the jurisdiction of residence of the decedent and the jurisdiction of head office or principal office of the estate or if the decedent has no jurisdiction of residence, please provide the reason.</p> <p>* If you are a specified trustee (trustee of a trust excluding a trust that is entity and that has foreign jurisdiction of residence), please determine whether there is a discrepancy between the jurisdiction of residence of the specified trustee and the jurisdiction of principal office of the trust and if so, please provide the reason for the discrepancy.</p> <p>(Reason)</p>	

D: Applicability of Passive NFE (特定法人) (see Appendix for Passive NFE criteria)

I	<input type="checkbox"/>	No * You are not required to fill out Part 2 and 3
II	<input type="checkbox"/>	Yes

E: (Passive NFE only) Whether the Passive NFE has Controlling Person(s)

I	<input type="checkbox"/>	No * You are not required to fill out Part 2 and 3
II	<input type="checkbox"/>	Yes

F: Applicability of Publicly Traded Corporation, etc. (see Appendix for Publicly Traded Corporation criteria)

I	<input type="checkbox"/>	No
II	<input type="checkbox"/>	Yes * You are not required to fill out Part 2,3, and 4
* If you fall under the category of "Publicly Traded Corporation etc.", please tick the applicable fact.		
1	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	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^{*1} and have controlling person(s) (Part 1-E), please provide information on controlling person(s)^{*2} (or tick applicable boxes)^{*3}.

*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.

A: Controlling Person Identification

Name	
Date of Birth (MM/DD/YYYY)	

B: Address

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

I	<input type="checkbox"/>	Japan
II	<input type="checkbox"/>	Other than Japan:
	(i.)	Jurisdiction:
	(ii.)	Taxpayer ID: Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
III	<input type="checkbox"/>	Other than Japan:
	(i.)	Jurisdiction:
	(ii.)	Taxpayer ID: Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
IV	<input type="checkbox"/>	No
V		* If there is a discrepancy between the jurisdiction of residence and the jurisdiction in [Address] or if you have no jurisdiction of residence, please provide the reason. (Reason) <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>

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

Applicability of Specified trustee *“Specified trustee” refers to a trustee of a trust excluding a trust that is entity and that has foreign jurisdiction of residence.

<input type="checkbox"/>	No
<input type="checkbox"/>	Yes

Part 6 – Estate etc.

If you are 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 on Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local Tax Act Incidental to Enforcement of Tax Treaties based on the applicable laws of the estate) and does not meet the criteria defined in the article 16-8(1)(vii) of the Ministerial Ordinance on Special Provisions of the Income Tax Act, the Corporation Tax Act and the Local Tax Act Incidental to Enforcement of Tax Treaties, please provide the information of the decedent.

A: Decedent Identification

Name	
Date of Birth (MM/DD/YYYY)	

B: Address (at the time of death)

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

C: Jurisdictions of Residence *Multiple choice allowed

I	<input type="checkbox"/>	Japan		
II	<input type="checkbox"/>	Other than Japan:		
		(i.)	Jurisdiction:	
		(ii.)	Taxpayer ID:	Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
III	<input type="checkbox"/>	Other than Japan:		
		(i.)	Jurisdiction:	
		(ii.)	Taxpayer ID:	Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
IV	<input type="checkbox"/>	No		
V		* If there is a discrepancy between the jurisdiction of residence of the decedent and the jurisdiction of head office or principal office of the estate or if the decedent has no jurisdiction of residence, please provide the reason. (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.

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

* 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 *If you select "Other than Japan" in (2-C), please provide the information in Latin alphabet.	
Name	
Address House Name, Number, Street	
Town/City/Province/County/State	
Country	Postal Code / Zip Code

Address of the Head Office or the Principal Office (3rd)			
Line1: House/Apt/Suite Number, Street			
Line 2 Town/City/Province/County/Sta			
Jurisdiction		Postal Code / Zip Code	

Information in English *If you select "Other than Japan" is chosen in (1-C) or (2-C), please provide the information in Latin alphabet.	
Name	
Address House Name, Number, Street	
Town/City/Province/County/State	
Country	Postal Code / Zip Code

Controlling Person (2nd)

A: Controlling Person Identification	
Name	
Date of Birth MM/DD/YYYY	

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

C: Jurisdictions of Residence <small>Multiple choice allowed</small>			
I	<input type="checkbox"/>	Japan	
II	<input type="checkbox"/>	Other than Japan:	
		(i.) Jurisdiction:	
		(ii.) Taxpayer ID:	Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
III	<input type="checkbox"/>	Other than Japan:	
		(i.) Jurisdiction:	
		(ii.) Taxpayer ID:	Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
IV	<input type="checkbox"/>	No	
V		* If there is a discrepancy between the jurisdiction of residence and the jurisdiction in [Address] or if you have no jurisdiction of residence, please provide the reason. (Reason)	

D: Information in English <small>*If you select "Other than Japan" in (2-C), please provide the information in Latin alphabet.</small>			
Name	First Name	Middle Name	Last Name
Address	House Name, Number, Street		
	Town/City/Province/County/State		
	Country	Postal Code / Zip Code	

Controlling Person (3rd)**A: Controlling Person Identification**

Name	
Date of Birth MM/DD/YYYY	

B: Address

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

C: Jurisdictions of Residence Multiple choice allowed

I	<input type="checkbox"/>	Japan
II	<input type="checkbox"/>	Other than Japan:
		(i.) Jurisdiction:
		(ii.) Taxpayer ID: Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
III	<input type="checkbox"/>	Other than Japan:
		(i.) Jurisdiction:
		(ii.) Taxpayer ID: Or <input type="checkbox"/> Not Issued <input type="checkbox"/> Provision of Taxpayer ID to a third party is prohibited under the laws and regulations
IV	<input type="checkbox"/>	No
V	* If there is a discrepancy between the jurisdiction of residence and the jurisdiction in [Address] or if you have no jurisdiction of residence, please provide the reason. (Reason)	

D: Information in English *If you select "Other than Japan" in (2-C), please provide the information in Latin alphabet.

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

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 through 12, 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, you fall under the category of "Publicly Traded Corporation, 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, you don't fall under the category of "Publicly Traded Corporation, etc.".
⇒ Please tick "No" in Applicability of Publicly Traded Corporation, etc. (Part 1, F)

Entity Category

1	Publicly traded corporation (including foreign publicly traded corporation)	<input type="checkbox"/>
2	Related entity (for example directly and indirectly owned subsidiary and corporation under common control) of publicly traded corporation	<input type="checkbox"/>
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	<input type="checkbox"/>
4	Corporation wholly-owned by entities listed in Category 3 above (excluding corporations that fall under the category 12 below)	<input type="checkbox"/>
5	Public corporation and public interest corporation (limited to those who do not operate profit-making business)	<input type="checkbox"/>
6	Reporting financial institution (excluding foreign reporting financial institution)	<input type="checkbox"/>
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)).	<input type="checkbox"/>
8	Holding company	<input type="checkbox"/>
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	<input type="checkbox"/>
10	Corporation which satisfies all of the following requirements in the last fiscal year: <ol style="list-style-type: none"> 1. Less than 50 percent of gross revenue for the preceding fiscal year is revenue derived from investment related income. 2. 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 	<input type="checkbox"/>

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)	<input type="checkbox"/>
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)	<input type="checkbox"/>