

Request for Confirmation of Status Under U.S. Tax Laws and Submission of Documents

In compliance with U.S. tax laws including the Foreign Account Tax Compliance Act (FATCA), we are required to identify whether or not customers that any of the 1 to 4 below is applicable to are a U.S. person under U.S. tax laws. For this purpose, we need to ask you to submit some documents in addition to the required notification of changes or application form. If you are unsure whether you are a U.S. person subject to U.S. tax laws (U.S. citizen, U.S. resident, or Green Card Holder) or not, please consult a specialist such as a lawyer, tax accountant, or contact the U.S. tax authority directly.

Checklist		Required documents
a U.S. person subject to U.S. tax laws	1. Customers with U.S. citizenship Green Card holders (permanent resident status)	• Substitute Form W-9 ※Customers who have already submitted Substitute Form W-9 to SMBC Trust Bank are not required to submit it again.
	2. U.S. residents (including those who have changed residence from a no-U.S. area to the U.S.) In general, you are considered a U.S. resident for tax purposes if you have been: A) physically present in the U.S. for 31 days or more in the current year, AND B) physically present in the U.S. for 183 days or more during the 3 years including the current year and the 2 years immediately before that. Those days are counted as: • All the days you were present in the current year, AND • 1/3 of the days you were present in the year before the current year, AND • 1/6 of the days you were present in the year before last. * However, if your visa type is A, F, G, Q, J or M, the period of residence in which the visa was valid are not included in the number of days above.	
Not a U.S. person subject to U.S. tax laws	3. Customer who hold U.S. indicia, but not a U.S. person for tax purposes • A U.S. resident but the above 2 is not applicable. • A customer whose telephone number is of a country other than the U.S. • A customer whose sole address is a C/O address or hold mail. • A customer who has given standing instructions to transfer funds to an account in the U.S. (including where the ultimate payee/payee account is outside the U.S.) • A customer who has granted a power of attorney or signatory authority to a person with a U.S. address • A customer whose place of birth is in the U.S.(※)	• FATCA Certification Form • Copy of an ID *See below for details
	4. Customers who have taken any of the following measures: • A customer who has changed the country of residence from the U.S. to another one (including Japan) (where neither 1 nor 2 above is applicable) • A customer who has renouncement of U.S. citizenship (※) • A customer who has abandoned his/her permanent resident status (Green Card)	

【ID】 Evidence of non-U.S. person	Please submit a photocopy, etc. of one of the following documents
<div>• Residence Card (both sides)/Special Permanent Resident Certificate (both sides) • Individual Number Card (front side)</div> <div>• Copy of Certificate of Residence (originally issued one issued within 6 months prior to the day on which it is submitted to SMBC Trust Bank)</div> <div>• Driver's license issued by a non-U.S. country (both sides) or Driving Record card issued on or after April 1, 2012 (both sides)</div> <div>• Non-U.S. passport (in case of a Japanese passport, please submit 2 pages: the page showing the passport holder’s photograph and date of birth, and the page showing the holder’s address. If the passport does not have a page on which your address is written, please submit another ID document with your address in addition to a photocopy of the passport)</div> <div>• Health insurance card (The page bearing your address, date of birth, and work place (if any). * Please black out the insurance code, insurance number, and insured number.</div> <div>• Pension booklet or welfare booklet (The page bearing your address and date of birth.)</div> <div>• Basic Resident Registration Card (with photo, both sides)</div>	
<div>※<<For those who have renounced U.S. citizenship (including those who were born in the U.S. and renounced theirs)>></div> <div>Please submit the two forms of ID below:</div> <div>• Copy of Certificate of Loss of U.S. citizenship</div> <div>• Non -U.S. passport or another identification document issued by a non-U.S. government.</div>	

For further information, please call PRESTIA Phone Banking:
Toll free within Japan: 0120-110-330 Worldwide (toll charged): 81-46-401-2100