

Substitute Form W-9

Department of the Treasury Internal Revenue Service

W-9 (宣誓書兼同意書)

Request for Taxpayer

Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
2 Business name/disregarded entity name, if different from above
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
5 Address (number, street, and apt. or suite no.) See instructions.
6 City, state, Country and ZIP code
7 List account number(s) here (optional)
Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.
Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.
Social security number
Employer identification number

Part II Certification and other provision
1 CONSENT FOR DISCLOSURE OF ACCOUNT INFORMATION
I HEREBY CONSENT TO THE RELEASE OF ACCOUNT INFORMATION TO THE INTERNAL REVENUE SERVICE REQUIRED, FOR THE PURPOSES OF COMPLYING WITH FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA), UNDER THE INTERNAL REVENUE CODE, TREASURY REGULATIONS, INTERGOVERNMENTAL AGREEMENT, AND OTHER RELEVANT REGULATIONS.
2 Under penalties of perjury, I certify that:
(A) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
(B) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
(C) I am a U.S. citizen or other U.S. person (defined below); and
(D) The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
Certification instructions.
(1) You must cross out item (B) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item (B) does not apply.
(2) For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.
(3) THE INTERNAL REVENUE SERVICE DOES NOT REQUIRE YOUR CONSENT TO ANY PROVISION OF THIS DOCUMENT OTHER THAN THE CERTIFICATIONS REQUIRED TO AVOID BACKUP WITHHOLDING.

Sign Here
Signature of U.S. person
Date (MM-DD-YYYY)

銀行使用欄
Table with columns: CIF番号, 受付部店(部店番号・部店名), 再, 鑑, 照, 合, ※, 受, 付

※個人から提出を受ける場合、米国人の実質的支配者から提出を受ける場合、または当行に取引がない場合は照合不要(斜線)

Relevant information pursuant to Article 28 (2) of PPIJ, Article 17 (2) of Enforcement Rule for PPIJ and Article 13 (1) of its Guidelines for PPIJ in Financial Sector are as follows;

### **1 NAME OF THE FOREIGN COUNTRY**

United States

### **2 INFORMATION ON THE PERSONAL DATA PROTECTION SYSTEM ESTABLISHED IN FOREIGN COUNTRIES WHICH IS OBTAINED THROUGH APPROPRIATE AND REASONABLE MEANS**

· Whether a personal data protection system has been established:

While no comprehensive law is established, there are laws applicable to the public sector: the Electronic Communications Privacy Act (“ECPA”) and the Health Insurance Portability and Accountability Act (“HIPAA”).

· Information that can be indicators for the level of the personal data protection system:

① EU has not made an adequacy decision.

② The country participates in the APEC CBPR from July 25, 2012.

· Obligations to comply with the eight principles under the OECD Privacy Guidelines or the rights of individuals:

① The Collection Limitation Principle is partially set out in HIPAA.

② There are no provisions equivalent to the Data Quality Principle.

③ There are no provisions equivalent to the Purpose Specification Principle.

④ The Use Limitation Principle is partially set out in the ECPA and HIPAA.

⑤ The Security Safeguards Principle is partially set out in the HIPAA.

⑥ There are no provisions equivalent to the Openness Principle.

⑦ The Individual Participation Principle is partially set out in HIPAA.

⑧ There are no provisions equivalent to the Accountability Principle.

· There are no other systems that may have a significant impact on the rights and interests of individuals.

For details, see the website of the Personal Information Protection Commission Japan (<https://www.ppc.go.jp/en/index.html>).

### **3 INFORMATION ON THE MEASURES FOR THE PROTECTION OF PERSONAL DATA TAKEN BY THE THIRD PARTY**

The IRS (Internal Revenue Service of the United States) has taken measures to comply with all eight principles under the privacy guidelines published by the Organisation for Economic Co-operation and Development.

### **4 THIRD PARTY TO WHOM PERSONAL DATA IS PROVIDED**

The IRS (Internal Revenue Service of the United States).

### **5 PURPOSE OF THE USE BY THE THIRD PARTY TO WHOM PERSONAL DATA IS PROVIDED**

Imposition and collection of tax.

### **6 PERSONAL DATA ITEMS TO BE PROVIDED TO THE THIRD PARTY**

Account information required under the Internal Revenue Code, Treasury Regulations, intergovernmental agreements, and other regulations.

Substitute Form W-9

Department of the Treasury Internal Revenue Service

W-9(宣誓書兼同意書) for Entities

Request for Taxpayer

Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return).Name is required on this line;do not leave this line blank.

MIZUHO Co, Ltd.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1.Check only one of the following seven boxes.

- Individual/sole proprietor or single-member LLC
C Corporation
S Corporation
Partnership
Trust/estate
Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership)
Other (see instructions)

4 Exemptions (codes apply only to certain entities,not individuals;see instructions on page3):

Exempt payee code (if any)
Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)See instructions.

1-5-5

Requester's name and address (optional)

6 City, state, Country and ZIP code

Otemachi, Chiyoda-ku, Tokyo, Japan, 100-0004

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I ,later.For other entities,it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

Social security number

Grid for Social Security Number

or

Employer identification number

Grid for Employer Identification Number

Part II Certification and other provision

1 CONSENT FOR DISCLOSURE OF ACCOUNT INFORMATION

I HEREBY CONSENT TO THE RELEASE OF ACCOUNT INFORMATION TO THE INTERNAL REVENUE SERVICE REQUIRED, FOR THE PURPOSES OF COMPLYING WITH FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA), UNDER THE INTERNAL REVENUE CODE, TREASURY REGULATIONS, INTERGOVERNMENTAL AGREEMENT, AND OTHER RELEVANT REGULATIONS.

2 Under penalties of perjury, I certify that:

- (A) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
(B) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
(C) I am a U.S. citizen or other U.S. person (defined below); and
(D) The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions.

- (1) You must cross out item (B) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item (B) does not apply.
(2) For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II ,later.
(3) THE INTERNAL REVENUE SERVICE DOES NOT REQUIRE OTHER THAN THE CERTIFICATIONS REQUIRE

代表者の自署 or 実際取引の相手方となる個人の自署(照合不要)

Sign Here Signature of U.S. person

みずほ 太郎

Date (MM-DD-YYYY)

07 - 01 - 20XX

銀行使用欄

Table with columns: CIF番号, 受付部店(部店番号・部店名), 再, 鑑, 照, 合, ※, 受, 付

※個人から提出を受ける場合、米国人の実質的支配者から提出を受ける場合、または当行に取引がない場合は照合不要(斜線)

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### **1 NAME OF THE FOREIGN COUNTRY**

United States

### **2 INFORMATION ON THE PERSONAL DATA PROTECTION SYSTEM ESTABLISHED IN FOREIGN COUNTRIES WHICH IS OBTAINED THROUGH APPROPRIATE AND REASONABLE MEANS**

· Whether a personal data protection system has been established:

While no comprehensive law is established, there are laws applicable to the public sector: the Electronic Communications Privacy Act (“ECPA”) and the Health Insurance Portability and Accountability Act (“HIPAA”).

· Information that can be indicators for the level of the personal data protection system:

① EU has not made an adequacy decision.

② The country participates in the APEC CBPR from July 25, 2012.

· Obligations to comply with the eight principles under the OECD Privacy Guidelines or the rights of individuals:

① The Collection Limitation Principle is partially set out in HIPAA.

② There are no provisions equivalent to the Data Quality Principle.

③ There are no provisions equivalent to the Purpose Specification Principle.

④ The Use Limitation Principle is partially set out in the ECPA and HIPAA.

⑤ The Security Safeguards Principle is partially set out in the HIPAA.

⑥ There are no provisions equivalent to the Openness Principle.

⑦ The Individual Participation Principle is partially set out in HIPAA.

⑧ There are no provisions equivalent to the Accountability Principle.

· There are no other systems that may have a significant impact on the rights and interests of individuals.

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### **3 INFORMATION ON THE MEASURES FOR THE PROTECTION OF PERSONAL DATA TAKEN BY THE THIRD PARTY**

The IRS (Internal Revenue Service of the United States) has taken measures to comply with all eight principles under the privacy guidelines published by the Organisation for Economic Co-operation and Development.

### **4 THIRD PARTY TO WHOM PERSONAL DATA IS PROVIDED**

The IRS (Internal Revenue Service of the United States).

### **5 PURPOSE OF THE USE BY THE THIRD PARTY TO WHOM PERSONAL DATA IS PROVIDED**

Imposition and collection of tax.

### **6 PERSONAL DATA ITEMS TO BE PROVIDED TO THE THIRD PARTY**

Account information required under the Internal Revenue Code, Treasury Regulations, intergovernmental agreements, and other regulations.

Substitute Form W-9

Department of the Treasury Internal Revenue Service

W-9(宣誓書兼同意書) for Individual

Request for Taxpayer

Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return).Name is required on this line;do not leave this line blank.

Taro Mizuho

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1.Check only one of the following seven boxes.

- Individual/sole proprietor or single-member LLC
C Corporation
S Corporation
Partnership
Trust/estate
Limited liability company.
Other (see instructions)

4 Exemptions (codes apply only to certain entities,not individuals;see instructions on page3):

Exempt payee code (if any)
Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)See instructions.

1-5-5

Requester's name and address (optional)

6 City, state, Country and ZIP code

Otemachi, Chiyoda-ku, Tokyo, Japan, 100-0004

7 List account number(s) here (optional)

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Social security number

Grid for Social Security Number (1-9)

or

Employer identification number

Grid for Employer Identification Number

Part II Certification and other provision

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Sign Here Signature of U.S. person

みずほ 太郎

ご本人の自署 (英字表記も可)

Date MM-DD-YYYY

07 - 01 - 20XX

銀行使用欄

Table with 4 columns: CIF番号, 受付部店(部店番号・部店名), 再, 鑑照合※受付

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