

米国株式CDFをお取引される場合、W-8BEN-Eフォームをご提出いただく必要がございます。

#### 注意事項

- 次ページ以降のW-8BEN-Eフォームの記載方法をご確認いただき、内容をご理解された上でフォームをご提出ください。フォームのご提出前には、正確な事実が記載された事をご確認いただき、不明な点がある場合には、米国歳入庁（IRS）の記載方法詳細を以下のサイトにてご確認ください（英語のみ）。また、詳細についてご不明な点がある場合には税理士へご相談ください。  
[www.irs.gov/uac/About-Form-W-8BEN-E](http://www.irs.gov/uac/About-Form-W-8BEN-E)
- W-8BEN-Eフォームはお客様がご署名をされた後3年間有効となります。更新の必要がある場合は、弊社よりご連絡させていただきます。フォームご提出後3年以内に、ご提出された情報に変更が生じた場合、お客様は1か月以内に弊社へ最新の情報が記載されたフォームをご提出いただく必要がございます。
- 記入した内容に誤りを見つけた場合、誤記入された箇所には二重線を引き訂正印または署名をして正しい情報をご記入ください。または新しいフォームを使い最初からご記入ください。
- 本フォームは全8ページで、記入が必要なページはその内4ページのみですが、8ページ全てをご提出ください。8ページ全てのご提出がない場合には再提出をご依頼させていただきます。
- ご記入は黒または青のボールペン（消せないタイプ）を使用してください。パソコン上でPDFへ直接ご記入頂いても結構です（8ページ目署名欄を除く）。次ページ以降の記入方法をご確認の上、署名も含めた全てをご記入された後、フォームを郵送にて下記郵送先までご送付ください。記入されたフォームを読み取り可能なファイル（PDFファイル）としてメールでご送付いただいても結構です。

#### W-8BENフォーム郵送先：

〒106-6026 東京都港区六本木1-6-1  
泉ガーデンタワー26階  
IG証券株式会社

ご郵送の際は下記ラベルをご利用いただければ、宛先記入および切手が不要となります。

[郵送用ラベル](#)

#### W-8BENフォーム メール送信先：

[info.jp@ig.com](mailto:info.jp@ig.com)

パート1のQuestion5は、多くの法人が「Active NFFE」または「Passive NFFE」に該当しどちらかにチェックマークをご記入いただきます。NFFEはNon-Financial Foreign Entity（外国非金融事業体）の略となります。

- 登記済み代表者取締役または取引責任者の方がご記入ください。
- Part I, Question 1 – 法人名（株式会社などを省略なく、登記された法人名をご記入ください）
- Question 2 – 法人は日本国内に登記された法人に限ります。
- Question 4 – 株式会社、合同会社、有限会社および合資会社は「Corporation」に✓マークをご記入ください。
- Question 5 – 貴社の総収入のうち投資収入の割合が50%以上、または保有資産のうち投資収入を生み出す資産が50%以上でない場合は「Active NFFE. Complete part XXV」およびQuestion 39のチェックボックスに✓マークをご記入してください。Active NFFEに該当しない場合（例 主な業務内容が金融商品のトレーディングの場合）は、「Passive NFFE. Complete part XXVI」およびQuestion 40a、米国人および米国籍の実質的支配者がいない場合は40bのチェックボックスに✓マークをご記入してください。
- Question 6 – 履歴事項全部証明書に記載された現住所をご記入ください。
- Question 7 – 郵送先住所が現住所と異なる場合はご記入ください。
- Question 8 – 日本国内において登記された法人の場合、記入は不要です。
- Question 9a – 法人が金融機関の場合、米国内国歳入庁（IRS）に登録されているグローバル仲介人識別番号（GIIN）をご記入ください。
- Question 10 – IG証券へ登録済みのユーザー名をご記入ください。
- Part III, Question 14a – 日本国内に登記された法人の場合、チェックボックスに✓マークおよび空欄にJapanとご記入ください。
- Question 14b - 日本法人はこちらのチェックボックスに✓マークをご記入してください。
- Part XXV, Question 39 に記載の3項目全てに該当する場合はチェックボックスに✓マークをご記入いただき、Part Iの5にある「Active NFFE. Complete Part XXV」の✓マークを記入済みであることをご確認ください。
- Part XXVI, Question 40a – 金融機関に該当しない法人は、チェックボックスに✓マークをご記入ください。
- Question 40b – 米国人および米国籍の実質的支配者がいない場合は、チェックボックスに✓マークをご記入ください。
- Part XXX – 登記済み代表取締役または取引責任者が署名（日本語可）してください。Print Name（ブロック体のローマ字）、署名日時（月-日-年）をご記入いただき、署名欄の下にあるチェックボックスへの✓マーク記入もお忘れなく行ってください。

Form **W-8BEN-E** **Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)**  
 (Rev. April 2016)  
 Department of the Treasury  
 Internal Revenue Service

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.  
 ▶ Information about Form W-8BEN-E and its separate instructions is at [www.irs.gov/formw8bene](http://www.irs.gov/formw8bene).  
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**Do NOT use this form for:**  
 • U.S. entity or U.S. citizen or resident . . . . . W-9  
 • A foreign individual . . . . . W-8BEN (Individual) or Form 8233  
 • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) . . . . . W-8ECI  
 • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-BIMY  
 • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP  
 • Any person acting as an intermediary . . . . . W-BIMY

**Instead use Form:**

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner  
**IG Securities Limited.**

2 Country of incorporation or organization  
**Japan**

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):  
 Corporation  
 Simple trust  
 Grantor trust  
 Central Bank of Issue  
 Tax-exempt organization  
 Private foundation  
 Disregarded entity  
 Partnership  
 Estate  
 International organization  
 Government

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.  Yes  No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).  
 Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).  
 Participating FFI.  
 Reporting Model 1 FFI.  
 Reporting Model 2 FFI.  
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.  
 Sponsored FFI. Complete Part IV.  
 Certified deemed-compliant nonregistering local bank. Complete Part V.  
 Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.  
 Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.  
 Certified deemed-compliant limited life debt investment entity. Complete Part VIII.  
 Certified deemed-compliant investment advisors and investment managers. Complete Part IX.  
 Owner-documented FFI. Complete Part X.  
 Restricted distributor. Complete Part XI.  
 Nonreporting IGA FFI. Complete Part XII.  
 Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.  
 International organization. Complete Part XIV.  
 Exempt retirement plans. Complete Part XV.  
 Entity wholly owned by exempt beneficial owners. Complete Part XVI.  
 Territory financial institution. Complete Part XVII.  
 Nonfinancial group entity. Complete Part XVIII.  
 Excepted nonfinancial start-up company. Complete Part XIX.  
 Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.  
 501(c) organization. Complete Part XXI.  
 Nonprofit organization. Complete Part XXII.  
 Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.  
 Excepted territory NFFE. Complete Part XXIV.  
 Active NFFE. Complete Part XXV.  
 Passive NFFE. Complete Part XXVI.  
 Excepted inter-affiliate FFI. Complete Part XXVII.  
 Direct reporting NFFE.  
 Sponsored direct reporting NFFE. Complete Part XXVIII.  
 Account that is not a financial account.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).  
**Shiodome CityCenter 10F 1-5-2, Higashi-Shinbashi**  
 City or town, state or province. Include postal code where appropriate.  
**Higashi-Shinbashi, Minato-ku, Tokyo 105-7110**

7 Mailing Address (if different from above)  
 City or town, state or province. Include postal code where appropriate. Country  
**Japan**

8 U.S. taxpayer identification number (TIN), if required 9a GIIN b Foreign TIN

10 Reference number(s) (see instructions)  
**XXXXX**

**Note:** Please complete remainder of the form including signing the form in Part XXX.  
**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 59689N Form **W-8BEN-E** (Rev. 4-2016)

法人名  
 株式会社などを省略なく、  
 登記された法人名をご記入ください

法人は日本国内に登記された法人に限りです。

貴社の総収入のうち投資収入の割合が50%以上、または保有資産のうち投資収入を生み出す資産が50%以上でない場合は「Active NFFE. Complete part XXV」およびQuestion 39のチェックボックスに✓マークをご記入してください。

Active NFFEに該当しない場合 (例: 主な業務内容が金融商品のトレーディングの場合は、「Passive NFFE. Complete part XXVI」およびQuestion 40a、米国人および米国籍の実質的支配者がいない場合は40bのチェックボックスに✓マークをご記入してください。)

履歴事項全部証明書に記載された  
 現住所をご記入ください。

IG証券へ登録済みのユーザー名をご記入ください。

**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

- 11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
- Limited Branch (see instructions).  Reporting Model 1 FFI.  U.S. Branch.
- Participating FFI.  Reporting Model 2 FFI.
- 12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

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

Country

- 13 GIIN (if any)

**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

- 14 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  The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- Government  Company that meets the ownership and base erosion test
- Tax exempt pension trust or pension fund  Company that meets the derivative benefits test
- Other tax exempt organization  Company with an item of income that meets active trade or business test
- Publicly traded corporation  Favorable discretionary determination by the U.S. competent authority received
- Subsidiary of a publicly traded corporation  Other (specify Article and paragraph):
- c  The beneficial owner is claiming treaty benefits for U.S. source 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).

- 15 **Special rates and conditions** (if applicable—see instructions):
- The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_
- Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part IV Sponsored FFI**

- 16 Name of sponsoring entity: \_\_\_\_\_
- GIIN of sponsoring entity: \_\_\_\_\_
- 17 **Check whichever box applies.**
- I certify that the entity identified in Part I:
- Is an investment entity;
  - Is not a QI, WP, or WT; **and**
  - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
  - Is not a QI, WP, or WT;
  - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
  - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form **W-8BEN-E** (Rev. 4-2016)

日本国内に登録された法人の場合、チェックボックスに✓マークおよび空欄にJapanとご記入ください。

日本法人はこちらのチェックボックスに✓マークをご記入してください。

**Part XXI 501(c) Organization**

35  I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Non-Profit Organization**

36  I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

37a  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

b  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

38  I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - Does not accept deposits in the ordinary course of a banking or similar business,
  - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
  - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

39  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

40a  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons), **or**

c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Part XXVに記載の3項目全てに該当する場合はチェックボックスに✓マークをご記入いただき、Part Iの5にある「Active NFFE. Complete Part XXV」の✓マークを記入済みであることをご確認ください。

金融機関に該当しない法人は、チェックボックスに✓マークをご記入ください。

米国人および米国籍の実質的支配者がいない場合は、チェックボックスに✓マークをご記入ください。

