

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
- 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

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）をご記入ください。

Form W-8BEN-E
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**
OMB No. 1545-1621

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Go to www.irs.gov/FormW8BENE for instructions and the latest information.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

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 9233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (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-8IMY
- 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 (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

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):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> International organization	<input type="checkbox"/> Foreign Government - Integral Part

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.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input checked="" type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> 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).
Izumi Garden Tower 26F, 1 Chome-6-1 Roppongi,
City or town, state or province. Include postal code where appropriate. **Country**
Minato City, Tokyo, 106-6026 **Japan**

7 Mailing address (if different from above)

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

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。

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required

9a GIIN

b Foreign TIN

c Check if FTIN not legally required.

10 Reference number(s) (see instructions)

XXXXX

Note: Please complete remainder of the form including signing the form in Part XXX.

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

 Branch treated as nonparticipating FFI. 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 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 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 No LOB article in treaty 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: _____

17 Check whichever box applies.

 I certify that the entity identified in Part I:

• Is an investment entity;

• Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), 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.

IG証券へ登録済みのユーザー名をご記入ください。

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をご記入ください。

日本法人は14bのチェックボックスに✓マークをご記入ください。

Part XXI 501(c) Organization35 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 Nonprofit Organization36 I certify that the entity identified in Part I is a nonprofit 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 noncharitable 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 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 NFFE38 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:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or
 - (iii) 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 NFFE39 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 NFFE40a 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); orc 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.

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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✓マークを記入し、Part Iの5にある「Active NFFE. Complete Part XXV」に✓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✓マークを記入し、Part Iの5にある「Passive NFFE. Complete part XXVI」の✓マークを記入済みであることをご確認ください。

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。

Part XXVI Excepted Inter-Affiliate FFI

- 41 I certify that the entity identified in Part I:
- Is a member of an expanded affiliated group;
 - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
 - Does not make withholdable payments to any person other than to members of its expanded affiliated group;
 - Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
 - Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

- 42 Name of sponsoring entity: _____
- 43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

- I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here

Signature of individual authorized to sign for beneficial owner

Taro Yamada
Print Name

10-01-2023
Date (MM-DD-YYYY)

Print Name (ブロック体のローマ字)をご記入ください

署名日時(月-日-年)をご記入ください。

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。