

CRS Self-Certification Form under Japanese Act on Special Provisions of the Income Tax Act, the Corporation Tax Act, and the Local Tax Act Incidental to Enforcement of Tax Treaties for Controlling Persons

Instructions

Please read these instructions carefully before completing the form.

Citi offices located in countries that have adopted the Common Reporting Standard (CRS) are required to collect certain information about an Account Holder's tax residence status, and if applicable, the tax residence status of each natural person that is a Controlling Person. Please note that Citi may be legally required to report information provided in this form and other financial information about the financial account(s) to which this Form relates to the tax authorities in the country in which the account(s) are maintained. In turn, the local tax authorities may exchange the reported information with the tax authorities in the country or countries in which you are a tax resident.

Please provide a separate Form for each Controlling Person of an Account Holder that is (1) a Passive Non-financial Entity (NFE) or (2) an Investment Entity in a Non-Participating Jurisdiction that is a corporation or a trust having tax residence outside Japan. The term "Controlled Entity" will be used in this Form to refer to either of these two types of Entities.

Do not use this Form for providing a self-certification for an individual that is an Account Holder. Instead, use the "CRS Self-certification Form for Individuals". Also, do not use this Form for providing a self-certification for an Entity that is an Account Holder. Instead, use the "CRS Self-Certification Form under Japanese Act on Special Provisions of the Income Tax Act, the Corporation Tax Act, and the Local Tax Act Incidental to Enforcement of Tax Treaties for Entity Account Holders".

Definitions of selected terms can be found in the Appendix to this Form.

This Form may be completed either by the Account Holder or the Controlling Person. If you are completing this Form on behalf of a Controlling Person, please state the "capacity" in which you are signing this form in Part 3. For example, you may be the Passive NFE Account Holder or may be completing the form under a power of attorney.

Items marked with an asterisk (*) indicate required information. This form is intended to request information only where such request is not prohibited by local law

This form will remain valid unless there is a change in circumstances relating to the Controlling Person's tax residence status or other mandatory information included on this form. You must notify Citi within 3 months of any change in circumstances that makes the information in this self-certification incorrect or incomplete, and provide an updated self-certification.

Please note that this self-certification form is for CRS purposes only. Its completion is not a substitute for the completion any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other U.S. tax purposes.

As a financial institution, Citi does not provide tax advice to its customers or related persons.

If you have any questions about determining tax residence in any particular country, please contact a tax adviser or the local tax authority. You may also obtain more information about CRS, including a list of jurisdictions that have signed agreements to automatically exchange information, and local tax laws, on the OECD automatic exchange of information (AEOI) portal at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

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This self-certification form is for: (check one only) **new account**
 pre-existing account
 change in circumstances

(Please complete Parts 1-2 in BLOCK CAPITALS)

Part 1 – Identification of the Controlling Person

A. Name of Controlling Person:

Family Name or Surname(s): * _____
 Title: _____
 First or Given Name: * _____
 Middle Name(s): _____

B. Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street)* _____
 Line 2 (e.g. Town/City/Province/County/State)* _____
 Country* _____
 Postal Code/ZIP Code* _____

C. Mailing Address: *(please complete if different from the address shown in Section B)*

Line 1 (e.g. House/Apt/Suite Name, Number, Street) _____
 Line 2 (e.g. Town/City/Province/County/State) _____
 Country _____
 Postal Code/ZIP code _____

D. Date of birth*(YYYY-MM-DD)

E. Place of birth

Town or City of Birth _____
 Country of Birth _____

F. Please enter the legal name of the Controlled Entity of which you are a Controlling Person

Legal name of Controlled Entity _____

G. Please enter the account number of the Controlled Entity (required only for certification of pre-existing account)

Account number of Controlled Entity _____

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Part 2 – Country of Residence for Tax Purposes and Taxpayer Identification Number (“TIN”)

Please complete the following table indicating:

- (i) in which country or countries the Controlling Person is resident for tax purposes; and
- (ii) the Controlling Person’s TIN for each country indicated.

If the Controlling Person is a tax resident in more than three countries please use a separate sheet. If the Account Holder is not tax resident in any jurisdiction please state so on Line 1.

If a TIN is unavailable, please provide the appropriate reason **A**, **B** or **C**, as defined below:

Reason A - The country where the Controlling Person is liable to pay tax does not issue TINs to its residents.

Reason B - The Controlling Person is unable to obtain a TIN or equivalent number. *(If this reason is selected, please explain why the Controlling Person is unable to obtain a TIN in the below table.)*

Reason C - No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

	Country of tax residence	TIN ※If a tax residence is Japan, Japanese “My number” is not necessary to provide	If no TIN available, enter Reason A, B or C
1			
2			
3			

If you selected **Reason B** above, explain in the following boxes why you are unable to obtain a TIN.

1	
2	
3	

Please explain the reason if the current residence address is different from the country of tax residence(s) listed above:

Please provide the country of tax residence previously provided to us in case of change in a tax residency. If there was no previous country of tax residence or any Controlling Person previously provided to us is eliminated from the list, please state so, **(This information is only required when submitting certification for change in circumstances.)**

Other information: _____

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Part 3 – Declarations and Signature*

1. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

2. I acknowledge that the information contained in this form and information regarding the Controlling Person, as well as financial information (e.g., account balance or value, the amount of income or gross proceeds received) respecting the Financial Account(s) to which the Form is applied may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be a tax resident pursuant to a legal agreement between the competent authorities of these countries on the automatic exchange of information on Financial Accounts under the Common Reporting Standard (CRS).

3. If there is a change in circumstances that affects the tax residence status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform Citi of the change in circumstances within 3 months of its occurrence and to provide a suitably updated CRS self-certification.

4. I certify that I am the Controlling Person or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.

Signature:* _____

Print name:* _____

Date:* _____

Note: If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a copy of the power of attorney.

Capacity: * _____

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Appendix of Defined Terms

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about the tax principles that affect the tax residence status of an individual who is a Controlling Person, please contact a tax adviser or the applicable tax authority.

“Account Holder” - A legal entity is an “Account Holder” when its name is listed or identified as the holder of a Financial Account maintained at Citi. This is regardless of whether such entity is a flow-through entity for tax purposes.

“Controlling Person” - a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) / Tokutei Hojin, a Financial Institution must determine whether such Controlling Persons are Reportable Persons. Under the Japanese Act, the term Controlling Person means:

- a) In case of a corporation under capital majority rule (“Shihon Tasuketsu Hojin”) that has any natural person(s) that is recognized as having over one fourth of the total voting rights directly or indirectly, such natural person(s);
- b) In case of a corporation under capital majority rule (except those described above) that has any natural person(s) that is recognized as exercising a predominant influence on the activities of the corporation, such natural person(s)
- c) In case of a corporation, other than a corporation under capital majority rule, that has any of the following natural person(s), such natural person(s):
 - natural person(s) who is recognized as entitled to receive dividend of profits or distribution of assets that exceeds one fourth of the total of the profits generated by the business of the corporation and the assets related to the business; or
 - natural person(s) who is recognized as exercising a predominant influence on the activities of the corporation through the relationship based on investment, loan, trading, etc.; or
- d) In case of a corporation that does not have such person(s) described above, any natural person(s) that is representative of the corporation and executes its business

“Entity” - a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“Financial Account” - an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

“Investment Entity” - an Entity managed by another Financial Institution that conducts asset management business where 50% or more gross income of the entity is attributable to investment in securities and derivatives in the preceding three calendar years.

“Participating Jurisdiction” - a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information set out in the CRS and required for the automatic exchange of financial account information, and (ii) which is identified in a OECD published list.

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“Passive NFE” (“Tokutei Hojin”) – Entity that is (i) a corporation or a trust having tax residence outside Japan and (ii) not any of the listed entities below:

- a) Publicly traded non-Financial Institution and Related Entity
- b) Government Entity, Central Bank, or International Organization
- c) Entity wholly owned by Government Entity, Central Bank or International Organization
- d) Non-profit organization defined by Japanese Corporation Tax Law (“Kokyo Hojin” or “Koeki Hojin”) excluding those conducting profit-making business
- e) Financial Institution
- f) Foreign Financial Institution or similar foreign institution (excluding an Investment Entity in a Non-Participating Jurisdiction)
- g) Holding company that only engages in management of subsidiaries
- h) Entity that primarily engages in finance business for Related Entities described in a)
- i) Entity where less than 50% of its gross income is passive income and less than 50% of total assets are assets that produce or are held for the production of passive income **or**
- j) NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, This exception is limited to 24 months form the date of the initial organization of the NFE;

“Reportable Jurisdiction” – a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the Common Reporting Standard, and (ii) which is identified in a published list issued by Japanese government.

“Reportable Person” - an individual (or entity) that is a tax resident of a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE or an Investment Entity located in a Non-Participating jurisdiction, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction.

“TIN” - means a Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.