

記入サンプル
ロイヤリティ収入のための
サンプルです。
配当金等のサンプルには
なりませんのでご注意ください。

Form **W-8BEN** **Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-1621

▶ For use by individuals. Entities must use Form W-8BEN-E.
▶ Go to www.irs.gov/FormW8BEN 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 if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I 受益者の特定

- ① 申請者個人の正式名
- ③ 現住所
- ④ 郵送先住所が3と異なる場合の住所
- ⑤ 米国のソーシャルセキュリティー番号、もしくは米国の納税者番号を持っている場合
- ⑦ 参照番号
例) みなし事業体の名前と口座番号

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner **Taro Urashima** 2 Country of citizenship **Japan** ② 国籍

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
1-2-3 Ryugu-machi
City or town, state or province. Include postal code where appropriate. Country **Japan**

Umino City, Tokyo 123-4567

4 Mailing address (if different from above)
N/A
City or town, state or province. Include postal code where appropriate. Country **N/A** ⑥a 日本の納税者番号 (マイナンバー) 提出しない場合は理由を記入

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)
N/A ⑥b FTIN が法的に必要でない場合にチェック

6a Foreign tax identifying number (see instructions) **1234 5678 9012** 6b Check if FTIN not legally required

7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II 租税条約の恩典の請求

- ⑨ 条約国の居住者
- ⑩ 受益者が源泉徴収の対象となるために満たす規約の条項と源泉所得税率と所得の種類

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of **Japan** within the meaning of the income tax treaty between the United States and that country. ⑧ 生年月日 金融口座関係なので記入不要

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph **12(1)** of the treaty identified on line 9 above to claim a **0.0** % rate of withholding on (specify type of income): **Royalty income - design/photo/other**
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III 証明

Part III 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:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named 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 applicable 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);
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

- ⑪ 手書きによる署名または電子署名
- ⑫ 名前

私は、このフォームの1行目に記載されている人物のために署名する能力を有していることを証明します。
 I certify that I have the capacity to sign for the person identified on line 1 of this form.

Sign Here **Taro Urashima** ⑬ 署名日 **12-01-2030**

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Taro Urashima
Print name of signer