

Form **W-8BEN**

(Rev. October 2021)

Department of the Treasury  
Internal Revenue Service**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)****SUBSTITUTE****Part I Identification of Beneficial Owner** (see instructions)

<b>1</b> Name of individual who is the beneficial owner MAHIRO NAITO	<b>2</b> Country of citizenship Japan
<b>3</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address.</b> 154-1,Kuwahara,Kuroki-machi,	
City or town, state or province. Include postal code where appropriate. Yame-shi, Fukuoka-ken, 8341216.	Country Japan
<b>4</b> Mailing address (if different from above) 2109-25,Suwano-machi,	
City or town, state or province. Include postal code where appropriate. Kurume-shi, Fukuoka-ken, 8300037.	
Country Japan	
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	
<b>6a</b> Foreign tax identifying number (see instructions) 337750290803	<b>6b</b> Check if FTIN not legally required . . . . . <input checked="" type="checkbox"/>
<b>7</b> Reference number(s) (see instructions)	<b>8</b> Date of birth (MM-DD-YYYY) (see instructions) 3-6-1989

**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.
- 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:  
Royalty Copyright - 0%  
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**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.**

**Sign Here**



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

\_\_\_\_\_  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)

\_\_\_\_\_  
Date (MM-DD-YYYY)

\_\_\_\_\_  
Print name of signer

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