

米国振替外債に係る米国人保有通知

Notice of U.S. Holding Regarding U.S. Book-Entry Transfer Foreign Bonds
(一般債振替制度用)
(For Book-Entry Transfer System for Corporate Bonds)

平成 年 月 日
[Year/Month/Date]

_____ 御中
To _____

(会 社 名) _____

(Name of Company) _____

(住 所) _____

(Address) _____

(役職名及び氏名) _____ 印

(Title and Name) _____ (seal)

(担 当 部 署) _____

(Name of Department in Charge) _____

(担当部署住所) _____

(Address of Department in Charge) _____

(担当部署連絡先)

(Contact of Department in Charge)

Tel: _____ Fax: _____

E-mail: _____

当社は、株式会社証券保管振替機構（以下「機構」という。）が取り扱う米国税法における Foreign-Targeted Registered Obligations に該当する銘柄（以下「FTRO 銘柄」という。）について、当社の備える振替口座簿に記録された残高に係る保有者（当社が機構加入者である場合には、当社が保有者となった場合における当社自身を含む。）が、利払期日において、米国人であったことを通知します。詳細は以下のとおりです。

We hereby notify that, with respect to the series that fall under the category of the Foreign-Targeted Registered Obligations under the U.S. tax law (the "FTRO Series") which have been registered in the Japan Securities Depository Center, Inc. ("JASDEC"),

one or more beneficial owners of the balance thereof which have been recorded in the book-entry transfer account register kept by us (including us, in case we are a JASDEC participant and are a beneficial owner), has been a U.S. person on one or more interest payment dates. Details are as follows:

銘柄の正式名称 Official Name of the Series	
ISIN コード ISIN Code	JP
満期償還期日 Maturity Date	
米国人保有者に 係る利払期日 Interest Payment Date or Dates on Which a U.S. Person Beneficially Owned Bonds	
米国人保有者に 係る利払金額 Interest Payment Amount for U.S. Person Beneficially Owning Bonds	
米国人保有者 U.S. Person Beneficially Owning Bonds	

当社は、当該米国人から別紙のとおり FormW-9 を受領しました。

We have received Form W-9 from such U.S. beneficial owner or owners as attached hereto.

当社は、(もし適用ある場合には) 米国内国歳入法典第 6 0 4 9 項に定める情報報告義務を遵守してきており、かつ爾後も遵守します。

We have complied and will comply with the obligations to report information under Section 6049 of the Internal Revenue Code of the United States, as appropriate.

当社は、添付した FormW-9 について、機構の「米国振替外債に係る業務処理要領」に従い、当該書類がこの通知の提出から 30 日以内に米国内国歳入庁に提出されるために貴社が必要な措置をとることに同意します。

We understand that, with respect to the Forms W-9 attached hereto, you will take measures required for submission of such documents to the Internal Revenue Service of the United States within 30 days after receiving this notification, in accordance with the

“Business Guidelines for Handling U.S. Book-Entry Transfer Foreign Bonds” of JASDEC.

この書類における用語の意義については、機構の定める「米国振替外債に係る業務処理要領」（その別紙1を含む。）における用語の意義と同一です。

Terms used herein have the meanings given to them under the “Business Guidelines for Handling U.S. Book-Entry Transfer Foreign Bonds” of JASDEC including Annex 1 thereto.

以上
END

(ご注意)

(Note)

1. この書類の提出が必要となる間接口座管理機関は、FTRO 銘柄の米国人保有者に係る利払期日から 30 日以内に、当該銘柄の直近上位機関に対してこの書類を提出してください。
The indirect account management institution that needs to submit this document should submit it to the nearest upper positioned institution with respect to such FTRO Series, within 30 days from the interest payment date on which a U.S. person was a beneficial owner of an FTRO Series.
※事前に直近下位機関と協議のうえ、提出に支障が生じないように対応してください。
Please consult with the nearest lower positioned institution in advance so that the submission will be made smoothly and without any problem.
2. この書類の提出が必要となる機構加入者は、FTRO 銘柄の米国人保有者に係る利払期日から 30 日以内に、当該銘柄の支払代理人に対してこの書類を提出してください。
The JASDEC participant that needs to submit this document should submit it to the Paying Agent of such Series within 30 days from the interest payment date on which a U.S. person was a beneficial owner of an FTRO Series.
※事前に直近下位機関と協議のうえ、提出に支障が生じないように対応してください。
Please consult with the nearest upper positioned institution in advance so that the submission will be made smoothly and without any problem.
3. この書類を受領した支払代理人（発行代理人）は、この書類を受領から 30 日以内に必要な書類（利払期日において FTRO 銘柄に該当する銘柄の保有者である米国人について Form W-9 を受領した旨の陳述書及び当該 Form W-9）が米国内国歳入庁に提出されるために必要な措置をとってください。必要な措置の具体的内容については、支払代理人と発行者とが協議して決定してください。
The Paying Agent (Issuing Agent) that received this document should take measures required for the necessary documents (the written statement that it has received Form W-9 for the U.S. person who beneficially owns the Series that fall under the category of the FTRO Series on an interest payment date, together with such Form W-9) to be submitted to the Internal Revenue Service of the United States within 30 days from receipt of this document. Actual measures that need to be taken should be discussed and decided between the Paying Agent and the Issuer.
4. この書類の提出に際しては、保有者から受領した Form W-9 を添付してください。
Upon submission of this document, please attach the Form W-9 received from the beneficial owner.
5. 詳細については、機構が定める「米国振替外債に係る業務処理要領」を参照してください。
For details, please see the “Business Guidelines for Handling U.S. Book-Entry Transfer Foreign Bonds” of JASDEC.