

담당	책임자

본인확인서(FATCA·CRS 법인/임의단체용)

▶ 본 확인서는 상호주의에 따른 정기적인 금융정보의 교환을 위한 조세조약의 이행과 관련하여 「국제조세조정에 관한 법률」 제31조 및 같은 법 시행령 제47조에 의거한 「정기 금융정보 자동교환을 위한 조세조약 이행규정」에 의하여 작성이 요구되는 필수서식입니다.

가. 고객 정보

법인명	(한글) _____ (영문) _____	전화번호	_____
법인등록번호	_____	사업자번호	_____
소재지 주소(본사 주소)	* 한국이 아닌 경우 영어로 작성 바랍니다.		

나. 조세목적상 거주지국 확인(한국인 경우 기재 생략)

본사 설립지국 등(조세목적상 거주지국)	납세자번호 (TIN)	납세자번호 미기재 사유 선택 (V)
1		<input type="checkbox"/> 미발급국가 <input type="checkbox"/> 조세당국이 요구하지 않음 <input type="checkbox"/> 미취득
2		<input type="checkbox"/> 미발급국가 <input type="checkbox"/> 조세당국이 요구하지 않음 <input type="checkbox"/> 미취득
3		<input type="checkbox"/> 미발급국가 <input type="checkbox"/> 조세당국이 요구하지 않음 <input type="checkbox"/> 미취득
미기재 사유가 미취득인 경우 사유를 기재하여 주십시오.		

다. 확인 사항

■ 아래 ①~④ 질문에 순차적으로 답변해 주시기 바랍니다.
 ■ 용어 설명 및 상세한 작성방법은 [본인확인서(법인용) 설명서]를 참조하시기 바랍니다.

①	귀 법인은 조세목적상 미국법인 또는 미국기관 등에 해당하십니까? [예]를 선택한 경우, 뒷면 ⑤항을 작성하시고 아래 ②항으로 이동 [아니오]를 선택 한 경우, 아래 ②항으로 이동	<input type="checkbox"/> 예 <input type="checkbox"/> 아니오
②	귀 법인은 예금기관, 수탁기관, 투자법인 또는 특정보험회사(이하 "금융회사")에 해당하십니까? [예]를 선택한 경우, 아래 항목은 답변하실 필요 없이 뒷면 ⑥항 및 『라.본인확인』 작성 후 완료 [아니오]를 선택 한 경우, 아래 ③항으로 이동	<input type="checkbox"/> 예 <input type="checkbox"/> 아니오
③	귀 법인은 다음의 능동적 비금융법인 중 하나에 해당하십니까? [예]를 선택한 경우 다음 중 해당하는 유형에 체크(V)하고 『라.본인확인』 작성 후 완료 [아니오]를 선택 한 경우, 아래 ④항으로 이동	<input type="checkbox"/> 예 <input type="checkbox"/> 아니오
	<input type="checkbox"/> 01. 능동적 수익을 창출하는 능동적 일반법인 - 직전 연도 총 수입의 50% 미만인 수동적 수입이고, 직전 연도의 보유 자산 중 50% 미만인 수동적 수입을 창출하거나 수동적 수입의 창출을 위하여 보유된 경우 <input type="checkbox"/> 02. 주권상장법인 <input type="checkbox"/> 03. 주권상장법인의 특수관계법인 <input type="checkbox"/> 04. 미국령 소재법인 <input type="checkbox"/> 05. 지주회사/재무센터/전속금융회사 <input type="checkbox"/> 06. 정부기관/국제기구/중앙은행 <input type="checkbox"/> 07. 신생 비금융외국법인 <input type="checkbox"/> 08. 청산 또는 조직변경 중인 비금융법인 <input type="checkbox"/> 09. 비금융그룹 <input type="checkbox"/> 10. 미국 연방세법 제501(c) 법인 <input type="checkbox"/> 11. 공익적법인 ▶ 수동적수입이란 이자, 배당, 임대료, 수동적자산 매각 이익등에서 발생한 수입을 의미하며, 적극적인 영업 활동에 의한 임대료는 제외한다.	
④	②~③ 질문에 모두 [아니오]로 답변하신 귀 법인은 수동적 비금융법인에 해당합니다. 귀 법인에 실질적인 지배력(25% 초과 지분 직·간접적 보유 포함)을 행사하는 해외 납세자가 있으십니까? [예]를 선택한 경우, 뒷면 ⑦항 및 『라.본인확인』 작성 후 완료 [아니오]를 선택 한 경우, 『라.본인확인』 작성 후 완료	<input type="checkbox"/> 예 <input type="checkbox"/> 아니오
▶ "수동적 비금융법인"이란 직전 연도 총 수입의 50% 이상이 수동적수입에 해당하고, 직전 연도의 보유 자산 중 50% 이상이 수동적수입을 창출하거나 수동적수입의 창출을 위하여 보유되는 법인을 의미합니다.		

라. 본인 확인

- 본인은 본 확인서를 작성함에 있어 기재 내용에 오류 또는 허위가 없음을 확인하며, 기재 내용에 변경이 있을 경우 30일 이내에 귀행에 통지하겠습니다.
- 본인은 상황 변경이 있는 경우 본 확인서 작성 요청일로부터 90일 이내에 변경된 내용에 대한 본 확인서를 제출하겠습니다.
- 본인은 보고대상 금융계좌에 해당하는 경우 또는 본 서식에 요청된 정보가 제공되지 않을 경우 관련 법에 의해 개인정보 및 계좌(계약) 관련 정보가 국세청에 보고되고 거주관할권 등에 제공될 수 있음을 충분히 설명되고 이해하였습니다.

년 월 일

법인명 :

(인/서명)



FATCA • CRS Self-Certification Form

(For Entity • Voluntary Association)

담당	책임자

▶ This self-certification form is required to be filled with pursuant to 「Tax Treaty Provisions concerning Automatic Exchange of Financial Account Information」 under Article 31 of the Act for the Coordination of International Tax Affairs and Article 47 of the Enforcement Decree of the same Act in connection with the implementation of tax treaty for reciprocity-based periodic exchange of financial information.

1. Customer Information

Name of Entity	(Korean)	(English)	Phone No.
Entity Registration Number			Business Registration No.
Address (Head Office's Address)	* Please write in English if location is not in Korea		

2. Country of Residence for Tax Purpose(not applicable to Korean)

Country of Residence for Tax Purpose (Country of Head Office Establishment, etc.)	Taxpayer Identification No	Reason Taxpayer Identification No. not provided (V)
1		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
2		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
3		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
If you ticked the box 'Not acquired,' provide the reason		

3. Matters Needing Confirmation

Please answer the following question ① to ④ in order
 Refer to [Instructions for Self-Certification(For Entity)] for the definition of terms and tips for preparation

①	Is the entity a U.S. entity or U.S. institution for tax purposes? If you choose [Yes], please fill in the section ⑤ on the reverse side and move to the section ② below. If you choose [No], please move to the section ② below.	<input type="checkbox"/> Yes <input type="checkbox"/> No
②	Is the entity a depository institution, custodian institution, investment entity or specified insurance company(hereinafter "Financial Institution")? If you choose [Yes], please skip the questions below and complete the preparation of this form after filling in the section ⑥ on the reverse side and 'D. Declaration.' If you choose [No], please move to the section ③ below.	<input type="checkbox"/> Yes <input type="checkbox"/> No
③	Is the entity categorized as any of the following active NFFE? If you choose [Yes], please complete the preparation of this form after marking (V) in the applicable box and filling in the 'D. Declaration.' If you choose [No], please move to the section ④ below.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> 01.Active NFFE Less than 50 per cent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income (dividend income, interest income, rental income, income from sales proceeds or exchange, income from forward · futures transaction, income from cash value insurance contract, etc.). <input type="checkbox"/> 02.Publicly listed corporation <input type="checkbox"/> 03.NFFE affiliate of a publicly traded corporation <input type="checkbox"/> 04.Excepted U.S. territory NFFE <input type="checkbox"/> 05.Holding company/financial center/FI <input type="checkbox"/> 06.Government entity/International Organization/Central Bank <input type="checkbox"/> 07.Nonfinancial Start-up entity <input type="checkbox"/> 08.Excepted nonfinancial entity in liquidation or bankruptcy <input type="checkbox"/> 09.Nonfinancial group <input type="checkbox"/> 10.501(c) organization under the U.S. Internal Revenue Code <input type="checkbox"/> 11.Non-profit organization	
④	If you choose [No] in ② to ③ questions, your entity is categorized as passive non-financial Institution. Is there any overseas tax payer which exercises de facto control of your entity(direct/indirect holding of more than 25% stake)? If you choose [Yes], please complete the preparation of this form after filling in the section ⑦ on the reverse side and 'D. Declaration.' If you choose [No], please complete the preparation of this form after filling in 'D. Declaration.'	<input type="checkbox"/> Yes <input type="checkbox"/> No

▶ "Passive NFFE" refers to a company in which less than 50% of the entity's gross income for the preceding year is passive income and less than 50% of the assets held by the entity during the preceding year are assets that produce or are held for the production of passive income.

4. Declaration

- I confirm that I have reviewed the information provide on this form, and to the best of my knowledge it is accurate, true, and complete. If there is any change in the information described herein, I shall notify the Bank of any such change(s) within 30 days of the change.
- If there is any change in my circumstances, I agree to submit a new form within 90 days of the date this form is requested.
- I have received a complete explanation and understand that if my account is subject to reporting or if any information requested herein is not provided, my personal information and account (contract) information may be reported to the National Tax Office and the relevant authority of residence, etc.

Date(MM-DD-YYYY) : . . .

Name of Entity: (seal or signature)



Additional Confirmation

This Page concerns additional information related to the items in which you answered [Yes] in Section 3 (Matters for Confirmation) on the front. Please submit this form to the Bank after providing answers to the relevant items and complete Section 4 on the front page.

A Exemption from FATCA report (complete if you answered [Yes] in section 3-①)	
In the case of a U.S. entity or U.S. institution - Is the entity categorized as any of the following? If you select [Yes], please tick (V) in the applicable type. <input type="checkbox"/> Yes <input type="checkbox"/> No	
⑤	<input type="checkbox"/> 01. Publicly listed corporation <input type="checkbox"/> 05. Certain U.S. tax-exempt trust <input type="checkbox"/> 09. U.S. common trust fund <input type="checkbox"/> 02. EAG member of publicly listed corporation <input type="checkbox"/> 06. U.S. Bank <input type="checkbox"/> 10. Certain U.S. tax-exempt trust, etc. <input type="checkbox"/> 03. U.S. governments <input type="checkbox"/> 07. U.S. real estate investment trust <input type="checkbox"/> 11. Certain U.S. registered finance dealer <input type="checkbox"/> 04. U.S. government territory agency (instrument), etc. <input type="checkbox"/> 08. Certain regulated investment company, etc. <input type="checkbox"/> 12. Certain U.S. broker

B Financial Institution (complete if you answered [Yes] in section 3-②)	
If your entity is a financial institution, please fill in the all items: a, b, c, d (e · f) ▶ Financial holding company and credit-specialized financial company (credit card firm, capital, etc.) are not categorized as a financial institution	
a	Is the entity an investment company based in a country or region not adopting CRS and owned by another financial institution as a controlling person? If you select [Yes], please complete section ⑦ <input type="checkbox"/> Yes <input type="checkbox"/> No
b	Is the entity a local financial Institution organized in a country that is party to a FATCA agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No
c	Is the entity a non-participant in FATCA or categorized as a non-participant by the I.R.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No
d	If you have a GIIN with the I.R.S., please fill in item d. If not, please fill in item e and f.
GIIN	
e	If your entity does not have a GIIN, are you categorized as one of the following? If you select [Yes], please tick (V) by the relevant type below [FATCA Non-Reporting types] <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> 01. Financial Institution with a Local Client Base <input type="checkbox"/> 02. Local Bank <input type="checkbox"/> 03. FI with Only Low-Value Accounts <input type="checkbox"/> 04. Trustee Documented Trust <input type="checkbox"/> 05. Sponsored Investment Entity <input type="checkbox"/> 06. Controlled Foreign Corporation <input type="checkbox"/> 07. Sponsored, Closely Held Investment Vehicle <input type="checkbox"/> 08. Investment Company Subject to Direct Reporting by Financial Institution <input type="checkbox"/> 09. Exempt Collective Investment Vehicle <input type="checkbox"/> 10. Limited life debt investment Vehicle (only applicable until January 1, 2017) <input type="checkbox"/> 11. Treaty-qualified Retirement Fund <input type="checkbox"/> 12. Broad Participation Retirement Fund <input type="checkbox"/> 13. Narrow Participation Retirement Fund <input type="checkbox"/> 14. Pension fund of a governmental entity, etc. <input type="checkbox"/> 15. Investment Entity Wholly Owned by Exempt Beneficial Owners <input type="checkbox"/> 16. Post Office Retirement Fund	
f	If your entity does not have a GIIN, does your company fall under one of the following categories? If you select [Yes], please tick (V) by the relevant type [CRS Non-Reporting types] <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> 17. Financial Institution allowed to operate domestic network only <input type="checkbox"/> 18. Financial Institution recognized by Financial Services Commission <input type="checkbox"/> 19. Trustee Documented Trust <input type="checkbox"/> 20. Investment Company Subject to Direct Reporting by Financial Institution <input type="checkbox"/> 21. Broad Participation Retirement Fund <input type="checkbox"/> 22. Narrow Participation Retirement Fund <input type="checkbox"/> 23. Exempt Collective Investment Vehicle <input type="checkbox"/> 24. Pension fund of a governmental entity, etc. <input type="checkbox"/> 25. Post Office Retirement Fund	

C Controlling Shareholder (complete this section if you answered [Yes] in section 3-④ or B-⑥-a)		
Please provide the name, country of birth, date of birth, address, and taxpayer registration number (SSN (Social Security No.) or ITIN (Individual Tax Identification No.)) of all overseas taxpayers that exercise any control over your entity (including direct/indirect holdings with over 25% ownership)		
English name (All capital letters)	Family name	Country of birth (English)
	Given name	Date of birth
Country of residence (English)	Current residence address (English)	
Country of residence for tax purpose (English)	Taxpayer Identification No. (SSN or ITIN)	Reason Taxpayer Identification No. not provided (V)
1		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
2		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
If you ticked the box 'Not acquired,' provide the reason		
English name (All capital letters)	Family name	Country of birth (English)
	Given name	Date of birth
Country of residence (English)	Current residence address (English)	
Country of residence for tax purpose (English)	Taxpayer Identification No. (SSN or ITIN)	Reason Taxpayer Identification No. not provided (V)
1		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
2		<input type="checkbox"/> Non-issuing country <input type="checkbox"/> Not required by tax authority <input type="checkbox"/> Not acquired
If you ticked the box 'Not acquired,' provide the reason		

