Instructions for FATCA • CRS Self-Certification Form (For Entity • Voluntary Association)

1. Entity Information

Enter your entity information consistent with the information you have provided to us upon your transactions with us. In entering your Country of Establishment, the name of the country should be written in capital letters. With respect to your business registration number, if your entity is not a local entity, enter the registration number you have received from a governmental agency in which you have received upon establishment of your entity. Only enter your business registration number if your entity is a local entity.

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

Enter the country of establishment and taxpayer identification number. If there are two or more numbers, it is possible to enter all of them. If you have no taxpayer number, select the reason for non-description, and if you mark in Not Accepted as reason for non-description, describe detailed reason.

3. Matters Needing Confirmation

① The term ‘U.S. entity or organization’ means the following entity or organization.

A. A partnership or corporation organized in the United States
B. A partnership or corporation organized under the laws of the United States or any State thereof
C. An estate of a decedent that is a citizen or resident of the United States
D. A trust which meets all of the following conditions:
1) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust
2) one or more U.S. persons have the authority to control all substantial decisions of the trust

② Financial Institution

“Financial institution (FI)” mentioned in ② means the following entities.

Classification	Description
Depository Institution	Any entity that accepts deposits in the ordinary course of a banking or similar business (including the following businesses). : A. loan B. bill discounting C. domestic/foreign exchange
Custodial Institution	Any Entity that holds, as a substantial portion of its business, financial assets for the account of others and perform the following activities if the entity’s gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity’s gross income during the shorter of: (i) the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence. A. custody, account maintenance and transfer fees; B. execution and pricing commission and fees from securities transactions; C. income earned from extending credit to customers; D. income earned from contracts for differences and on the bid-ask spread of financial assets; E. fees for providing financial advice, clearance and settlement services; F. other financial services related to the above a. to e. activities
Investment Entity	Any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer (the gross income attributable to the following services equals or exceeds 50 percent of the entity’s gross income) : A. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; B. individual and collective portfolio management C. otherwise investing, administering, or managing funds or money on behalf of other persons.
Specified Insurance Company	Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

③ Passive Non-Financial Foreign Entity (NFFE) - Active NFFE Classification

If you entered [YES] as your entity is not categorized as Passive NFFE, please find and insert Active NFFE Classification Code from the following. The definition and determination criteria per each entity type is as follows and please consult with professionals for more details.

Entity type	Definition
(1) 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.).
(2) Publicly traded corporation	The stock of the NFFE is regularly traded on an established securities market like KOSDAQ. Affiliated corporations are also included. Affiliated corporation refers to the corporation in which one corporation controls the other or both corporations are under the same control. Controlling shareholder means that the corporation has more than 50% of the voting right or value directly or indirectly.
(3) NFFE affiliate of	Any corporation that is a member of the same expanded affiliated group, with 50% direct or indirect ownership of the vote and value.
(4) Excepted U.S. territory NFFE	The NFFE is organised in a US Territory and all of the owners of the payee are bona fide residents of that US Territory.
(5) Holding company/ treasury center/ captive finance company	Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However the entity will not qualify as a NFFE if it functions (or holds itself out) as an investment fund, such as a Private Equity Fund, Venture Capital Fund, Leveraged Buyout Fund or any Investment Vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
(6) Governmental entity/ International organization/	The NFFE is a non-US Government, a political subdivision of such non-US Government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such non-US Government or a political subdivision thereof, a government of a US Territory, an international organisation, a non-US central bank of issue, or an entity wholly owned by one or more of the foregoing.
(7) Excepted nonfinancial start-up company	The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after 24 months of the date of the initial organisation of the NFFE.
(8) Excepted nonfinancial entity in liquidation or bankruptcy	The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution.
(9) Nonfinancial group	The NFFE primarily engages in financing and hedging transactions with, or for related entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.
(10) 501(c) organization under the U.S. Internal Revenue Code	The NFFE that received a determination letter by the IRS is currently in effect concluding that the organization is a section 501(c) organization or received a copy of an opinion from U.S. counsel certifying that the organization is a section 501(c) organization.
(11) Non-profit Organization	The NFFE that satisfies all of the following requirements: A. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; B. It is exempt from income tax in its country of residence; C. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; D. The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and E. The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.

④ Overseas tax payer Controlling Shareholder
This inquires whether your entity is owned by a overseas tax payer as controlling shareholder having more than 25% ownership in your entity.

Instructions for FATCA Self-Certification (Attachment)

A. Exemption from FATCA report - U.S. Entity Classification

⑤ The following entities are not regarded as 'Specified U.S. person' and thus, require careful judgment based on consultation with U.S. federal tax professionals. If your entity falls under one of the following types, please mark √ in the [Yes] and select one of the classification types before entering the section ② in the FATCA · CRS Self-Certification Form(for entity/voluntary association). If your entity does not fall under any of the following types, please mark √ in the [No] and enter the section ② in the Form. If none of the types is applicable to your entity, your entity is regarded as "Specified U.S. Person," and thus fill in the [B. Country of Residence for Tax Purpose] of the Form and describe 9-digit Employer Identification Number in the section of TIN.

Entity Type	Definition
(1) Publicly listed corporation	A corporation on the stock of which is regularly traded on one or more established securities markets.
(2) EAG member of publicly listed corporation	Any corporation that is a member of the same expanded affiliated group, with 50% direct or indirect ownership of the vote and valueas defined in section 1471(e)(2) of the U.S. Internal Revenue Code
(3) U.S. governments, etc.	The United States or any wholly owned agency or instrumentality thereof
(4) U.S. government	Any state of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing
(5)U.S.tax-exempt organization or retirement plan	Any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code
(6) U.S. bank	Any bank as defined in section 581 of the U.S. Internal Revenue Code
(7) U.S. real estate investment trust	Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code
(8) U.S. regulated investment company, etc.	Any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64)
(9) U.S. common trust fund	Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code
(10) Certain U.S. tax-exempt trust	Any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code
(11) Certain U.S. registered finance dealer	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State
(12) Certain U.S. broker	A broker as defined in section 6045(c) of the U.S. Internal Revenue Code

B. Financial Institution (FI) - FI Classification

⑥ This part needs to be filled in when you have marked √ in [Yes] in question ② as a financial institution. Fill in the all items: a, b, c, d(e · f)

a	This question is to check whether your entity is an investment company based in country or region not adopting CRS and owend by another financial institution as a controlling person. Move to the section b after answering the question.	
b	This question is to check whether your entity is a domestic financial company or a financial company based in a country that have entered into FATCA agreement. Move to the section c after answering the question.	
c	This question is to check whether your entity has not entered into FATCA agreement or your entity is classified as non-participating financial institution. Move to the section d after answering the question.	
d	GIIN	If your entity has 19-digit Global Intermediary Identification Number(GIIN) issued by the U.S. IRS, enter the number in the relevant section, and confirm the wording in the [D. Declaration] of the FATCA · CRS Self-Certification Form(for entity/voluntary association). After you have done so, describe the date of preparation and the name of entity and then affix the corporate seal before submitting it with attachment. If your entity does not have a GIIM, you may leave this part blank and move on to the next item.

<table>
<tr><td rowspan="5">e·f</td><td colspan="3">F.I. Type [FATCA Non-Reporting types][CRS Non-Reporting types]</td></tr>
<tr><td colspan="3">Confirm whether your entity is classified as one of the types indicated below. If your entity falls under any of the types, mark √ in the [Yes] and confirm the wording in [D. Declaration] of the Form without having to prepare other attachments. After you have done so, describe the date of preparation and the name of entity and affix the corporate seal before submitting it to in-charge staff. Please mark √ both in the [FATCA Non-Reporting types] and [CRS Non-Reporting types]</td></tr>
<tr><td colspan="2">FATCA Non-Reporting types</td><td>Conditions</td></tr>
<tr><td rowspan="2">Deemed-Complian FI</td><td>(1)Financial Institution with a Local Client Base</td><td>A. must be licensed and regulated as a FI under the laws of its country of incorporation
B. must have no fixed place of business outside of its country of incorporation (except a location that is not advertised to the public and from which the FI performs solely administrative support functions)
C. must not solicit customers or account holders outside its country of incorporation. However, the FI will not be considered to have solicited customers or account holders merely because;
1) operates a website, provided that the website does not specifically indicate that the FI provides Financial Accounts or services to nonresidents, and does not otherwise target or solicit U.S. customers or account holders
2) advertises in print media or on a radio or television station that is not only distributed or aired primarily within its country of incorporation but is also incidentally distributed or aired in other countries provided that the advertisement does not specifically indicate that the FI provides financial accounts or services to nonresidents, and does not otherwise target or solicit U.S. customers or account holders FI must be required to identify resident account holders for the purpose of either information reporting or withholding of tax with respect to Financial Accounts held by residents or for the purpose of satisfying thecountry's AML due diligence requirements
D. at least 98 percent of the Financial Accounts by value maintained by the FI must be held by residents (including residents that are Entities)
E. beginning on or before July 1, 2014, the FI must have policies and procedures to prevent the FI from providing a Financial Account to any Nonparticipating FI and to monitor whether the FI opens or maintains a Financial Account for the following person
1) any Specified U.S. Person who is not a resident(including U.S. Person that was a resident when opening account but became non-resident afterwards)
2) any Passive NFFE with Controlling Persons who are U.S. residents or U.S. citizens who are not residents
F. policies and procedures must be provided that if any Financial Account held by the following person is identified, the FI must report such Financial Account as would be required if the FI were a Reporting FI (including by following the applicable registration requirements on the IRS FATCA registration website) or close with such Financial Account</td></tr>
<tr><td>1) Financial Institution with a Local Client Base</td><td>1) Specified U.S. Person who is not a resident
2) Passive NFFE with Controlling Persons who are U.S. residents or U.S. citizens who are not residents
H. with respect to a Preexisting Account held by an individual who is not a resident or by an Entity, the FI must review those Preexisting Accounts in accordance with the procedures set forth which are applicable to Preexisting Accounts to identify any U.S. Reportable Account or Financial Account held by a Nonparticipating FI, and must report such Financial Account as would be required if the FI were a Reporting FI (including by following the applicable registration requirements on the IRS FATCA registration website) or close with such Financial Account
I. each related entity of the FI that is a FI must be incorporated or organized in its country and, with the exception of any Related Entity that is a retirement fund described in related provisions, and satisfy the requirements set forth in the laws.
J. must not have policies or practices that discriminate against opening or maintaining Financial Accounts for individuals who are Specified U.S. Persons and residents</td></tr>
</table>

e·f	Deemed-Complian FI	(2) Local bank	Financial institution that satisfies all of the requirements indicated below;
			A. shall be one of the following FIs. 1) primary business consists of receiving deposits from and making loans to unrelated retail customers with respect to a bank 2) primary business consists of receiving deposits from and making loans to unrelated retail customers with respect to a credit union or similar cooperative credit organisation 3) primary business consists of receiving deposits from and making loans to unrelated retail customers or members, provided that no member has a greater than five percent share in such credit union or cooperative credit organization B. the FI shall satisfy the requirements under the above (1), B and C C. the website does not permit the opening of a financial account D. does not have more than $175 million in assets on its balance sheet E. do not have more than $500 million in total assets on their consolidated or combined balance sheets with any related entities F. any Related Entity must be incorporated or organized in the same country, and any Related Entity that is a FI, with the exception of any Related Entity that is a retirement fund described in related rules or a FI with only low-value accounts, must satisfy the requirements set forth in this column.
		(3) F.I. with Only Low-Value Accounts	Financial institution that satisfies all of the requirements indicated below;
			A. not an Investment Entity B. no financial account maintained by the FI or any Related Entity has a balance or value in excess of $50,000 C. does not have more than $50 million in assets on its balance sheet D. does not have more than $50 million in total assets on their consolidated or combined balance sheets with any related entities
		(4) Trustee-Documented Trust	A trust to the extent that the trustee of the trust is a Reporting U.S. FI, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported with respect to all U.S. Reportable Accounts of the trust
		(5) Sponsored Investment Entity	An Investment Entity that is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant U.S. Treasury Regulations; and that has agreed with the FI to act as a sponsoring entity complying with the following requirements
			Sponsoring entity is 1) is authorized to act on behalf of the FI to fulfill applicable registration requirements on the IRS FATCA registration website 2) has registered as a sponsoring entity with the IRS on the IRS FATCA registration website 3) identifies any U.S. Reportable Accounts with respect to the FI, the sponsoring entity registers the FI pursuant to applicable registration requirements on the IRS FATCA registration website on or before the later of December 31, 2015 and the date that is 90 days after a U.S. Reportable Account is first identified 4) agrees to perform, on behalf of the FI, all due diligence, withholding, reporting, and other requirements that the FI would have been required to perform if it were a Reporting FI 5) identifies the FI and includes the identifying number of the FI in all reporting completed on the FI's behalf, and 6) has not had its status as a sponsor revoked
		(6) Controlled Foreign Corporation	Controlled foreign corporation that is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust pursuant to relevant U.S. Treasury Regulations, and satisfies all of the following requirements;
			1) is wholly owned, directly or indirectly, by a Reporting U.S. FI that agrees to act, or requires an affiliate of the FI to act, as a sponsoring entity for the FI 2) shares a common electronic account system with the sponsoring entity that enables the sponsoring entity to identify all Account Holders and payees of the FI and to access all account and customer information held by the FI including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to the Account Holder or payee

e·f	Deemed-Complian FI	(7) Sponsored, Closely Held Investment Vehicle	Investment entity satisfying the following requirements;
			A. is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust (the FI should be FI solely because it is an Investment Entity) B. the sponsoring entity is a Reporting U.S. FI, Reporting Model 1 FFI, or Participating FFI, authorized to act on behalf of the FI and agrees to perform, on behalf of the FI, all due diligence, withholding, reporting, and other requirements that the FI would have been required to perform if it were a Reporting FI C. does not hold itself out as an investment vehicle for unrelated parties D. Twenty or fewer individuals own all of the debt interests and Equity Interests in the FI, disregarding debt interests owned by the following cases 1) owned by Participating FFIs and deemed-compliant FFIs and 2) equity Interests owned by an Entity if that Entity owns 100 percent of the Equity Interests in the FI and is itself a sponsored FI described in this category E. the sponsoring entity should comply with the following requirements 1) registered as a sponsoring entity with the IRS on the IRS FATCA registration website 2) agrees to perform, on behalf of the FI, all due diligence, withholding, reporting, and other requirements that the FI would have been required to perform if it were a Reporting FI and retains documentation collected with respect to the FI for a period of six years 3) identifies the Financial Institution in all reporting completed on the FI's behalf, and 4) has not had its status as a sponsor revoked
		(8) Investment Company Subject to Direct Reporting by Financial Institution	An investment company incorporated in Korea and regarded as financial institution, rather than non-participating financial institution, which conducts following activities for and on behalf of a customer for the purpose of investing, operating and managing funds deposited with the financial institution in the name of the customer.
			A. renders investment advice manages portfolios(including management of collective investment vehicles sold through the FI other than a Nonpaticipating FI)
		(9) Exempt Collective Investment Vehicle	A collective investment vehicle incorporated in Korea with all of the interests therein(including debt interests in excess of $50,000) are held by or through a person falling under any of the followings;
			A. Governmental entity, international agency, Bank of Korea, and public institutions. But, exclude payment arising out of obligation related to commercial financial activities conducted by specific insurance company, custodian and depository institution. B. Active NFFEs C. U.S. Persons that are not Specified U.S. Persons D. FIs that are not Nonparticipating FIs

e·f	Deemed-Complian FI	(10) Limited life debt investment vehicle (only applicable until January 1, 2017)	Financial institution that satisfies all of the requirements indicated below. However, in case the FI is a qualified intermediary, withholding foreign partnership, or withholding foreign trust, it should comply with the withholding tax liabilities under the U.S. Tax Laws ;
			A. FI is a FI solely because it is an Investment Entity. B. interests issued by FI are redeemed by or transferred by the FI rather than sold by investor on any secondary market(the FI ceased issuing interests in bearer form after December 31, 2012, and establishes policies and procedures to redeem or immobilize all such interests prior to January 1, 2017). C. interests that are not issued directly by the FI are sold only through distributors that are participating FI's, registered deemed- complinat FI's, local banks D. by the later of June 30, 2014, or six months after the date the FI registers as a deemed-compliant FFI, sales and other transfers of debt or equity interests in the FI to specified U.S. persons, non-participating FFIs, or non-residents passive NFFE with controlling shareholder of U.S. citzen or U.S. resident shall be prohibited E. by the later of June 30, 2014, or six months after the date the FI registers as a deemed-compliant FFI, the FI should require the distributor to notify the FI of a change in the distributors's status indentified in item c. above within 90 days of the change and the FI must certify to the U.S. IRS that the FI will termiate its distribution agreement with the distributor within 90 days of notification of the distributor's change in status and, with respect to all debt and equity interests of the FI issued through that distributor, will redeem, convert or transfer those interests within six months of the d istributor's change in status F. conducts a due diligence on preexisting accounts to identify reporting financial accounts except in the case when FI's distribution agreement or prospectus contains an explicit prohibition of the issuance and/or sales of shares to U.S. entities and U.S. resident individuals. G. FI should not provide a financial account for non-participating FI by July 1, 2014 at the latest, and should implement the policies or procedures to ensure that any of such account is not to be open or maintained to whom indicated below. 1) specified U.S. person who is not resident in Korea(including the person who was resident at the date of account opening but becomes non-resedent) 2) nonparticipating FIs 3) non-resident passive NFFE with controlling shareholder of U.S citzen or U.S. resident H. policies and procedures established under the item g. above should regulate that if a financial account is held by any of the 1)~3) under the item g. above, such account must be reported in the same way reporting FI reports(including complying with the registration requirements indicated in the U.S. IRS websites) I. if FI is a subsidiary, etc. of a financial holding company, other subsidiaries, etc. of the financial holding company should be participating FI, Deemed-compliant FI or Exempt beneficial owners
	Non-Reporting FI	(11) Treaty-qualified retirement fund	Financial institution that satisfies all of the requirements indicated below;
			A. a fund established in a country with an income tax treaty with the U.S., and the fund is entitled to benefits under such income tax treaty on income that it derives from sources within the United States. B. the fund is operated principally to administer or provide pension or retirement benefits.
		(12) Broad Participation Retirement Fund	Financial institution that satisfies all of the requirements indicated below;

			A. a fund established in the country of contracting party B. a fund established to provide retirement, disability, or death benefits, or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered. C. the fund does not have a single beneficiary with a right to more than five percent of the fund's assets. D. the fund is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities. E. the fund satisfies at least one of the following requirements: 1) generally exempt from tax in the country in which the fund is established and managed pursuant to the laws of that country due to the fund's status as a retirement or pension plan. 2) receives at least 50 percent of its total contributions from the sponsoring employers. 3) distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement or disability 4) penalties apply to distributions or withdrawals made before such specified events. 5) contributions by employees to the fund are limited by reference to earned income of the employee or may not exceed $50,000 annually.
		(13) Narrow Participation Retirement Fund	Financial institution that satisfies all of the requirements indicated below;
e·f	Non-Reporting FI		A. a fund established in the country of contracting party B. a fund established to provide retirement, disability, or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered. C. the fund has fewer than 50 participants. D. the fund is sponsored by one or more employers that are not investment entities or passive NFFEs E. The employee and employer contributions to the fund are limited by reference to earned income and compensation of the employee, respectively. F. Fund participants that are not residents of the country where the fund is established and managed are not entitled to have more than 20 percent of the fund's assets. G. The fund is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities.
		(14) Pension fund of a governmental entity, etc.	A fund created by governmental entity, etc. for the purpose of providing retirement insurance benefit, disability insurance benefit or death insurance benefit to those who fall under any of the following items;
			A. beneficiaries or participants that are current or former employees of governmental entity, etc. (or persons designated by such employees) Beneficiaries or participants that are not subject to the above a, but provided personal service to governmental entity, international agency or Bank of Korea
		(15) Investment Entity Wholly Owned by Exempt Beneficial Owners	Investment entity wholly owned by exempt beneficial owners satisfying the following requirements;
			A. the entity is a FI solely because it is an investment entity B. each direct holder of an equity interest in the investment entity is exempt beneficial owners C. each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or exempt beneficial owners
		(16) Post Office Retirement Fund	Post office Retirement Fund established by Special Post Offices Act

	CRS Non-Reporting types		Conditions
e·f	CRS Non-Reporting Types	(17) Financial Institution allowed to operate domestic network only	Financial institution that satisfies all of the requirements indicated below;
			A. Approved as a financial company and governed under domestic laws B. Excludes financial account transaction with non-resident from the scope of foreign exchange transaction handled under the Foreign Exchange Transactions Act C. Complies with anti-money laundering procedures D. Prohibits from opening a branch in foreign country E. Collect income tax each year in connection with financial account for tax withinolding purposes and reports/pays to National Tax Office
		(18) Financial Institution recognized by Financial Services Commission	A financial company that handles transaction only for residents in Korea who assume no obligation to pay tax to other country and that is considered by Governor of Financial Supervisory Service to have a low possibility of using tax evasion means.
		(19) Trustee Documented Trust	A trust to the extent that the trustee of the trust is a Reporting U.S. FI, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported with respect to all U.S. Reportable Accounts of the trust
		(20) Investment Company Subject to Direct Reporting by Financial Institution	An investment company incorporated in Korea and regarded as financial institution, rather than non-participating financial institution, which conducts following activities for and on behalf of a customer for the purpose of investing, operating and managing funds deposited with the financial institution in the name of the customer.
			A. Provides investment advice B. manages portfolios(including management of collective investment vehicles sold through the FI other than a Nonpaticipating FI)
		(21) Exempt Collective Investment Vehicle	An investment group regulated as a collective investment vechile and wholly owned by individual or group not subject to report. In this case, passive non-financial entity controlled by a person subject to report is excluded ;
		(22) Broad Participation Retirement Fund	Financial institution that satisfies all of the requirements indicated below;
			A. a fund established in the country of contracting party B. a fund established to provide retirement, disability, or death benefits, or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered. C. the fund does not have a single beneficiary with a right to more than five percent of the fund's assets. D. the fund is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities. E. the fund satisfies at least one of the following requirements: 1) generally exempt from tax in the country in which the fund is established and managed pursuant to the laws of that country due to the fund's status as a retirement or pension plan. 2) receives at least 50 percent of its total contributions from the sponsoring employers. 3) distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement or disability 4) penalties apply to distributions or withdrawals made before such specified events. 5) contributions by employees to the fund are limited by reference to earned income of the employee or may not exceed $50,000 annually.

e·f	CRS Non-Reporting Types	(23) Narrow Participation Retirement Fund	Financial institution that satisfies all of the requirements indicated below;
			A. a fund established in the country of contracting party B. a fund established to provide retirement, disability, or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered. C. the fund has fewer than 50 participants. D. the fund is sponsored by one or more employers that are not investment entities or passive NFFEs E. The employee and employer contributions to the fund are limited by reference to earned income and compensation of the employee, respectively. F. Fund participants that are not residents of the country where the fund is established and managed are not entitled to have more than 20 percent of the fund's assets. G. The fund is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities.
		(24) Pension fund of a governmental entity, etc	A fund created by governmental entity, etc. for the purpose of providing retirement insurance benefit, disability insurance benefit or death insurance benefit to those who fall under any of the following items;
			A. beneficiaries or participants that are current or former employees of governmental entity, etc. (or persons designated by such employees) B. Beneficiaries or participants that are not subject to the above a, but provided personal service to governmental entity, international agency or Bank of Korea
		(25) Post Office Retirement Fund	Post office Retirement Fund established by Special Post Offices Act

Controlling Shareholder

⑦ This part needs to be filled in when you have marked in [Yes] in the section ④ since there is at least one overseas taxpayer which is a controlling shareholder. Please describe the English name, address and taxpayer identification number without omission of the overseas taxpayer as the controlling shareholder holding more than 25% stake in your entity.
If there is no taxpayer identification number, select reason for non-description, and if the reason for non-description is 'Not Accepted,' described reasons. Without filling in the Attachment, please sign and seal the certificate with an indication of the name of your entity and the date of submission, and then submit it to one of our in-charge staff.