

**Letter Head of Pension Plan
US Pension Declaration**

Date:

Globe Tax Services
One New York Plaza, FL 34
New York, NY 10004
Phone: (212) 747-9100

RE: JAPANESE DECLARATION LETTER FOR US PENSION FUND

Name of Pension Plan: **Beneficial Owner Name**
Tax ID: **xx-xxxxxxx**
Address for tax purposes: **Street Address, City, State, Zip Code, Country**
Number of Plan Participants: _____

****In the case of Rule 81-100 Group Trusts all of the pensions in the trust must be listed here with each of their counts of plan participants.*

1. The pension fund was established under (*please select as appropriate*):

- Employee Retirement Income Security Act (ERISA)
- State/Country Code: _____
- Other (please specify): _____

2. Is the pension fund regulated by sections 401(a) and 501(a) of the Internal Revenue Code? _____ (Y/N)

3. On **12/31/XX** **Beneficial Owner Name**, tax identification number **xx-xxxxxxx** had a total number of _____ (*Count of participants in the plan*) participants, members or beneficiaries (collectively called participants) as shown above.

4. We also confirm that a number of _____ (*Count of treaty residents in the plan*) participants are United States residents. Consequently, a percentage of _____% of the participants, members, beneficiaries in this pension fund are United States residents. The Tax Officer (Trustee of the Pension Plan) has confirmed that the numbers are correct and can be contacted to validate the number provided.

Name of Trustee of Pension Plan: _____

Street Address of Pension Plan: _____

City/State/Zip of Pension Plan: _____

Phone# of Trustee: _____ Email of Trustee: _____

This letter certifies that more than 50% of participants in the **Beneficial Owner Name** are United States residents under the Income Tax Convention between Japan and United States, para.1 (e) of Article 22.

Regards,

Authorized signature: _____

Signor's name: _____ Title: _____

Name of Pension Plan: _____

Street Address: _____

Phone#: _____ Email: _____