**INSTRUCTIONS TO ENJOY A RELIEF FROM WITHHOLDING INCOME TAX**

You are required to submit the following documents to our local tax authority at least one day before your receipt of the remuneration through our company, to enjoy a relief from Japanese income tax under the Tax Treaty between USA and Japan:

* 1. Form #7(Application form for income tax convention) : 2 copies

You may fill out Article #2 including your tax ID number as well as your signature on the 2nd page. The others information will be filled out by our company.

* 1. Form #17(Application for enjoying income tax benefit) : 2 copes

This is the attachment to Form #7.

If you are individual, you may check only the box indicating [YES] on (A)(1) and leave the others.

* 1. Form #6166(to be issued by Department of the Treasury : IRS) : 1 copy

In order for you to enjoy the benefit of a relief from Japanese income tax under the Tax Treaty between USA and Japan, you are required to submit a Certification of US(Form #6166) resident to Japanese tax authority through our company. This one is also needed to submit in advance of your receiving the remuneration. You need to file Form #8802 with IRS to obtain this Certification. Form #8802 is available at IRS home page.

As it’ll take approx. a month to get the Certification, please get started a preparation of filing it well in advance.

Please note that in case you fail to submit the above requested documents to our company at least one day before our remittance or your receipt of the remuneration, we are required to withhold 20.42% income tax from the total remuneration and pay it to our local tax authority on your behalf.