

①SS-4 という書類を作成する。

SS-4 の入手先は以下の場所です。

<http://www.irs.gov/pub/irs-pdf/fss4.pdf>

最初に pdf に直接書き込み(フィールドフォームが埋め込まれているため、パソコン上で記入できます)、サインは印刷して手書き、というのがいいと思います。

本書類の書き方を簡単に説明します。書き方は、私が実際に EIN を取得した時のものがベースとなっています。

まず項目番号 1 ~ 8c について。細かい説明は省きます。

Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service		Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.		OMB No. 1545-0003	
				EIN	
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested				
	2 Trade name of business (if different from name on line 1)		3 Executor, administrator, trustee, "care of" name		
	4a Mailing address (room, apt., suite no. and street, or P.O. box)		5a Street address (if different) (Do not enter a P.O. box.)		
	4b City, state, and ZIP code (if foreign, see instructions)		5b City, state, and ZIP code (if foreign, see instructions)		
	6 County and state where principal business is located				
	7a Name of responsible party		7b SSN, ITIN, or EIN		
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶		
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No				

- 1 にローマ字で名前を書く
- 4b、5a に住所を書く
- 5 には国名を書く
- 7a に 1 と同じ名前を書く
- 7b に EIN と書く (本文書ではこれを忘れやすいので、注意してください)
- 8a はNO にチェック

その他はすべて空欄で大丈夫です。

次に項目 9a から 12 まで。

9a Type of entity (check only one box). **Caution.** If 8a is "Yes," see the instructions for the correct box to check.

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (TIN of grantor) _____
<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) if any ▶ _____

9b If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
_____	_____

10 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

11 Date business started or acquired (month, day, year). See instructions. _____

12 Closing month of accounting year _____

14 If you expect your employment tax liability to be \$1,000 _____

- 9a では Other (specify) を選択し、以下のように書きます (個人で本を出される場合)

Other (specify) ▶ Japanese sole proprietor

- 11 に書類を提出するより前の日を記入します (私は書類提出の 2 週間前くらいの日を記入しました)

- 16 では Other (specify) を選択し、以下のように書きます (個人で本を出される場合)

※より具体的に、Digital author, (digital) writer でも可です

Other (specify) Consultant

- 17 では以下のように書きます (個人で出版される場合は以下の内容で十分です)

17 Indicate principal line of merc
under contemplation

- 18 では NO を選択してください (過去に EIN を申請したことは無い前提なので)

- 以下の所の上段にブロック体の英語での名前、下段にサイン (日本語可) と日付、右の欄に電話番号と FAX 番号を書きます。下段のサインと日付は手書きです。

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶	_____	() _____
Signature ▶	Date ▶	Applicant's fax number (include area code)
_____	_____	() _____

②SS-4 をアメリカの内国歳入庁に提出する。

提出方法は郵送、もしくは FAX です。

・ 郵送の場合(本来アメリカ国外申請するはずの Philadelphia は移転したとの情報がありましたので、Cincinnati 本部の情報を書いておきます)

Internal Revenue Service Center

Attn: EIN Operation

Cincinnati, OH 45999

USA

・ FAX の場合

注意：FAX 番号は前触れもなく変更されることがあるためご注意ください。

私は以下の番号で申請して、受理されました（2013年4月時点）

010-1-267-941-1357

もし、上手くいかない場合は Cincinnati の本部に直接送るのもいいと思います。

010-1-859-669-5760

参照 URL：<http://www.irs.gov/instructions/iss4/ch01.html>

他に色々な方のホームページを見ると、以下の番号が FAX 番号であると書いてある例もあります。ただし、不確定情報です。

010-1-859-669-5987

受理されると、1～3日以内（私は次の日に送られてきました）に EIN に手書きの番号が記入された書類が FAX で送られてきます。

③W8-BEN を記入

※2013 年秋ごろから Amazon ホームページ上のオンラインで申請できるようになりました。著者アカウントの”税金に関する情報”をご参照ください。

①と同様に書き方を説明します。

W-8BEN は以下の所で入手できます。

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

Part I Identification of Beneficial Owner (See instructions.)	
1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

- 1 に名前を英語で書く
- 3 は Individual を選択 (個人で本を出される場合)
- 4 に住所を英語で記入
- 6 に②で取得した EIN の番号 (XX-XXXXXXX) を記入し、右の EIN ボックスを選択

それ以外は空欄で大丈夫です。

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of Japan within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the reasons the beneficial owner meets the terms of the treaty article: _____

上に示すチェックと、a に Japan を記入します。

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
 - 2 The beneficial owner is not a U.S. person,
 - 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
 - 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
- Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here



Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 2-2006)

PartIV のサインと日付を記入します。これは印刷後、手書きで行います。

そして最後に、書類の右上の空白部分にご自身の出版者コードを手書きで記入します。

出版者コードは、作成した **Amazon KDP アカウント画面**の右下のわかりにくいところに、13桁の英数字で示されています。

④W-8BEN の提出

以下の住所に③で作成した書類を郵送します。

Amazon Services International, Inc.

Attn: Vendor Maintenance

PO Box 80683

Seattle, WA 98108-0683

手続きが完了すると Amazon から以下の内容のメールが送られてきます。書類提出から約 2 週間でした。
これで、税金対策に関する諸手続きが終わりとなります。

Hello,

Thank you for submitting your W-8BEN. Your withholding rate is set at 0% and we are retaining the original form on our files. Please remember to submit a new form if your information changes. If you have any questions, please let us know.

Thank you,

Shaina

Accounts Payable-Tax

Ap-1099@amazon.com<<mailto:Ap-1099@amazon.com>>
