

# PERPETUAL PRIVATE WRAP

Guide to completing W-8BEN-E  
entity US tax forms

**APPLICABLE TO COMPANIES,  
TRUSTS, SELF-MANAGED  
SUPERANNUATION FUNDS AND  
DECEASED ESTATES**

Perpetual 

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Perpetual Private Wrap is the marketing name for the Perpetual Private Investment Wrap (Investment Wrap) an Investor Directed Portfolio Service (IDPS) operated by Perpetual Trustee Company Limited (PTCo), ABN 42 000 001 007, AFSL 236643. The Perpetual Cash Account is a wholesale deposit with Macquarie Bank Limited ABN 46 008 583 542 AFSL 237502. Perpetual Private advice and services are provided by PTCo. This publication has been prepared by PTCo and is dated 17 October 2016.

Investments in financial products accessible through Perpetual Private Investment Wrap are subject to investment risk, including possible delays in repayment and loss of income or principal invested.

This document has been prepared as a general guide only. This is not personal advice. This Guide to completing W-8BEN-E US tax forms has been prepared without taking into account your objectives, financial situation or needs. Therefore, you should consider the appropriateness and relevance of this document, taking into account your specific circumstances.

Perpetual strongly recommends that you seek independent taxation advice specific to your circumstances.

# 1/ GENERAL INFORMATION

## 1.1 WHO IS THIS GUIDE INTENDED FOR?

This guide is intended for entity investors that:

- are Australian residents for tax purposes
- are invested in securities that are dual-listed on the ASX and a stock exchange in the United States of America (US), and
- hold these securities on your Wrap platform.

## 1.2 WHAT IS A W-8BEN-E FORM?

For listed securities that derive income in the United States of America (US), the US Internal Revenue Service (IRS) requires certain documentation from the ultimate beneficial owner to ensure the appropriate level of tax is withheld in the US. Entity investors that are non-residents for US tax purposes are required to complete a W-8BEN-E form – *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding*. Please note, 'entity' includes companies, trusts, self-managed superannuation funds (SMSF) and deceased estates.

Investors who are a non-resident of the US for tax purposes are subject to a maximum withholding tax rate of 30 per cent on certain income they derive from US sources. Where the requisite form is completed in full by an investor, a withholding tax of 15 per cent may apply for Australian tax residents who derive certain income sourced in the US, in accordance with the Australia/US Double Taxation Agreement (DTA).

The examples in this guide are provided to assist with completing the W-8BEN-E form and do not constitute legal, financial or taxation advice. This guide has been completed using information provided in the IRS W-8BEN-E instructions, which can be found on the IRS website, [irs.gov](https://www.irs.gov). For additional information, [Computershare](https://www.computershare.com) has also provided guidance on this form.

Investors should seek independent advice relevant to their specific circumstances, before submitting a W-8BEN-E form.

## 1.3 WHO SHOULD COMPLETE A W-8BEN-E FORM?

For entity investors on the Wrap Platform, a W-8BEN-E form must be completed by the beneficial owner(s). Further details are set out below under 'Form completion'.

For members of our superannuation fund (the Fund), no action is required. As the Fund holds these assets in trust, the trustee of the Fund will complete the form as required.

Please note, the following entities should not complete a W-8BEN-E form:

- if an entity is a US tax resident, they will need to complete a W-9 form – *Request for Taxpayer Identification Number and Certification*. This can be accessed on the IRS website, [irs.gov](https://www.irs.gov)
- if an entity is an individual, they must use the W-8BEN form specific to individuals. For further information on the W-8BEN form for individuals, please see *Guide to completing W-8BEN individual US tax forms*
- if an entity is a simple trust, they should complete a W-8IMY form. This can be accessed on the IRS website, [irs.gov](https://www.irs.gov)
- if an entity is a Nonparticipating FFI, they do not qualify for a reduced (15%) withholding tax rate. Please see section 1.6 for further information on determining FATCA classifications.

## 1.4 FORM COMPLETION

A W-8BEN-E form will need to be completed where an entity holds a security that may distribute certain US sourced income. These include securities that are dual-listed (ie listed on the Australian Securities Exchange and a US stock exchange). Only one form is required per entity, regardless of how many dual-listed securities are held.

Generally, a W-8BEN-E form will remain in effect until 31 December, three years after the date of signing. For example, a form signed on 15 September 2018 will remain in effect until 31 December 2021.

However, if a change in the entity's circumstances makes any information on the form incorrect, a new W-8BEN-E form (or other appropriate form) must be filed to continue to claim a reduced rate of withholding tax under the DTA. Note that no alterations or correction fluid is accepted on the W-8BEN-E form. Any amendments will lead to the rejection of the form.

Once completed, please submit the original signed W-8BEN-E form to the entity's adviser or the Operator, with any other required documentation. Perpetual Private Wrap's address is GPO Box 5230 Sydney NSW 2001. **Do not send the form directly to the share registry, as further information is required from us prior to submission.**

Please ensure that any forms submitted are accurate and complete as penalties may be imposed by the IRS. Please note that the Share Registry only requires one form to be completed for each entity, even where there are multiple trustees, directors or executors.

For information on the ability of a taxpayer to claim a foreign income tax offset for tax withheld in the US, please view frequently asked questions and answers on W-8BEN forms on the Wrap Tax website, [tax.perpetual.com.au](https://tax.perpetual.com.au).

## 1.5 DETERMINING THE TYPE OF BENEFICIAL OWNER

When completing the form for a trust, the most appropriate 'entity type' will need to be chosen. Given the various different types of trusts that exist, we are unfortunately not able to assist in this classification, due to the complexities in determining the correct trust type.

We recommend investors seek independent advice to assist with determining the most appropriate entity type, before completing a W-8BEN-E form.

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## 1.6 DETERMINING FATCA CLASSIFICATION

The W-8BEN-E form reflects changes introduced by the *Foreign Account Tax Compliance Act 2010* (FATCA) in the US and subsequently introduced into Australian law. When completing the W-8BEN-E form, the most appropriate FATCA classification will need to be determined for the entity, as provided for in the form. Unfortunately, we are not able to assist in this classification, given the complexities in determining the correct FATCA classification.

Please note, the FATCA status selected in the sample forms below are general in nature only, and may differ depending on the entity's specific circumstances. We recommend investors seek independent taxation advice to assist with determining the most appropriate FATCA status for the entity, before completing a W-8BEN-E form.

## 1.7 DETERMINING LIMITATION ON BENEFITS (LOB) FOR TREATY CLAIMS

The Australia-US tax treaty contains a LOB article, which is an anti-treaty shopping provision intended to prevent residents of third countries from obtaining benefits between Australia and the US. The W-8BEN-E form has been updated to include common LOB provisions in Part III (Claim of Tax Treaty Benefits). Entities that are Australian tax residents must determine whether it satisfies a LOB provision in order to qualify for the reduced 15 per cent withholding tax rate.

Please note, the LOB provision selected in the sample forms below are general in nature only and may differ depending on the entity's specific circumstances. We recommend investors seek independent advice to assist with determining whether the relevant LOB provision is satisfied before completing a W-8BEN-E form.

# 2/ GUIDELINES FOR COMPLETING THE W-8BEN-E FORM

## 2.1 Company accounts – Passive NFFE’s only

### EXAMPLE CLIENT SCENARIO

- **Account name:** Smith Pty Ltd
- **Registered address:** 1 Orange Street, Sydney NSW 2000
- The company has been registered with ASIC.
- **One director:** Mr John Smith

### SECTIONS TO COMPLETE

**Name and address as appearing on the register of the securityholders:** Enter the entity’s Wrap Code. This can be found on the Account Details report under Account No or from the entity’s adviser.

|  |                                 |  |
|--|---------------------------------|--|
| Name and address as appearing on the register of the securityholders | Bond Street Custodians Limited  |  |
|  | Wrap Account No.                |  |
|  | Wrap Account Name.              |  |
|  | GPO Box 4067<br>Sydney NSW 2001 |  |
| *Must include Country in full  | Country                         | A U S T R A L I A  |
|  |                                 | Securityholder Reference Number (SRN)<br>Holder Identification Number (HIN)<br><b>FOR INTERNAL USE ONLY – please do not complete</b> |

### Part I: Identification of Beneficial Owner

#### COMPLETE ITEMS 1, 2, 4, 5, 6 AND 9B (IF APPLICABLE)

**Item 1:** Enter the company name. This must match the name on the relevant Wrap application form.

**Item 2:** Enter country of incorporation or organisation (eg Australia).

**Item 4:** Select ‘Corporation’.

| Part I Identification of Beneficial Owner   |  |
|---|--|
| 1 Name of organization that is the beneficial owner<br><b>SMITH PTY LTD</b>   | 2 Country of incorporation or organization<br><b>AUSTRALIA</b> |
| 3 Name of disregarded entity receiving the payment (if applicable, see instructions)  |  |
| 4 Chapter 3 Status (entity type) (Must check one box only):   |  |
| <input type="checkbox"/> Simple trust   | <input checked="" type="checkbox"/> Corporation                |
| <input type="checkbox"/> Central Bank of Issue  | <input type="checkbox"/> Tax-exempt organization               |
| <input type="checkbox"/> Grantor trust  | <input type="checkbox"/> Private foundation                    |
|   | <input type="checkbox"/> Disregarded entity                    |
|   | <input type="checkbox"/> Complex trust                         |
|   | <input type="checkbox"/> Estate                                |
|   | <input type="checkbox"/> International organization            |
| If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If “Yes,” complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No |  |

Part I: Identification of Beneficial Owner (continued)

- Item 5:** Select Chapter 4 (FATCA) status ‘Passive NFFE’.
- Item 6:** Enter the company’s permanent residence address.
- Item 9b:** Enter the company’s ABN. If the company does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

|   |   |   |
|---|---|---|
| <b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)                                  |   |   |
| <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). | <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.   |   |
| <input type="checkbox"/> Participating FFI.   | <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. |   |
| <input type="checkbox"/> Reporting Model 1 FFI.   | <input type="checkbox"/> International organization. Complete Part XIV.   |   |
| <input type="checkbox"/> Reporting Model 2 FFI.   | <input type="checkbox"/> Exempt retirement plans. Complete Part XV.   |   |
| <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.      | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.  |   |
| <input type="checkbox"/> Sponsored FFI. Complete Part IV.   | <input type="checkbox"/> Territory financial institution. Complete Part XVII.   |   |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.   | <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.   |   |
| <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.   | <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.   |   |
| <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.  | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.                               |   |
| <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.  | <input type="checkbox"/> 501(c) organization. Complete Part XXI.  |   |
| <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.   | <input type="checkbox"/> Nonprofit organization. Complete Part XXII.  |   |
| <input type="checkbox"/> Owner-documented FFI. Complete Part X.   | <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.              |   |
| <input type="checkbox"/> Restricted distributor. Complete Part XI.  | <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.   |   |
|   | <input checked="" type="checkbox"/> Passive NFFE. Complete Part XXVI.   |   |
|   | <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.   |   |
|   | <input type="checkbox"/> Direct reporting NFFE.   |   |
|   | <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.   |   |
|   | <input type="checkbox"/> Account that is not a financial account.   |   |
| <b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).           |   |   |
| <b>1 ORANGE STREET</b><br>City or town, state or province. Include postal code where appropriate.<br><b>SYDNEY NSW 2000</b>   |   | Country<br><b>AUSTRALIA</b>   |
| <b>7</b> Mailing address (if different from above)  |   |   |
| City or town, state or province. Include postal code where appropriate.   |   | Country   |
| <b>8</b> U.S. taxpayer identification number (TIN), if required   |   |   |
| <b>9a</b> GIIN  | <b>b</b> Foreign TIN<br><b>123456789</b>  | <b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/> |
| <b>10</b> Reference number(s) (see instructions)  |   |   |
| <b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.  |   |   |

**Part III: Claim of Tax Treaty Benefits, if eligible****COMPLETE ITEMS 14A AND 14B**

**Item 14a:** Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia).

**Item 14b:** Select the following:

- 'The beneficial owner 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.'
- The applicable limitation on benefit (LOB) provision satisfied by the company.

**Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)**

**14** I certify that (check all that apply):

- a** ☒ The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b** ☒ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input checked="" type="checkbox"/> Company that meets the ownership and base erosion test              |
| <input type="checkbox"/> Tax-exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test                                |
| <input type="checkbox"/> Other tax-exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test        |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> No LOB article in treaty   |
|  | <input type="checkbox"/> Other (specify Article and paragraph): _____                                   |
- c** ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Part XXVI: Passive NFFE****COMPLETE ITEMS 40A AND 40B**

**Item 40a:** Select 'I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organised in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.'

**Item 40b:** Select 'I further certify that the entity identified in Part I has no substantial US owners.'\*

**Part XXVI Passive NFFE**

- 40a** ☒ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

- b** ☒ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

\* Please note, this certification should only be made if the company has no substantial US owners. We recommend that investors seek independent taxation advice specific to their circumstances before making such a certification



Part XXX: Certification

- Select ‘I certify that I have the capacity to sign for the entity identified on line 1 of this form.’
- Only one director needs to sign and complete a W-8BEN-E form for the company account.
- Please submit the original signed W-8BEN-E form to the company’s adviser or Operator. Please do not send the form directly to the share registry as further information from us must also be supplied at the time this form is submitted.

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner’s share of a partnership’s effectively connected taxable income, or (d) the partner’s amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☒ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here



*John Smith*

Signature of individual authorized to sign for beneficial owner

JOHN SMITH

Print Name

MM / DD / YYYY

Date (MM-DD-YYYY)



## 2.2 Trust accounts – Complex trusts that are Passive NFFE’s only

### EXAMPLE CLIENT SCENARIO

- **Account name:** Smith Family Trust
- **Registered address:** 1 Orange Street, Sydney NSW 2000
- **Individual trustee:** Mr John Smith

### SECTIONS TO COMPLETE

**Name and address as appearing on the register of the securityholders:** Enter the entity’s Wrap Code. This can be found on the Account Details report under Account No or from the entity’s adviser.

|  |                                |  |
|--|--------------------------------|--|
| Name and address as appearing on the register of the securityholders | Bond Street Custodians Limited |  |
|  | Wrap Account No.               |  |
|  | Wrap Account Name.             |  |
|  | GPO Box 4067                   |  |
|  | Sydney NSW 2001                |  |
| *Must include Country in full  | Country                        | A U S T R A L I A  |
|  |                                | Securityholder Reference Number (SRN)<br>Holder Identification Number (HIN)<br><b>FOR INTERNAL USE ONLY – please do not complete</b> |
|  |                                |  |

### Part I: Identification of Beneficial Owner

#### COMPLETE ITEMS 1, 2, 4, 5, 6 AND 9B (IF APPLICABLE)

**Item 1:** Enter the name of the trust. This must match the name on the relevant Wrap application form.

**Item 2:** Enter country of incorporation or organisation (eg Australia).

**Item 4:** Select ‘Complex trust’.

|   |  |
|---|--|
| <b>Part I Identification of Beneficial Owner</b>  |  |
| 1 Name of organization that is the beneficial owner<br><b>SMITH FAMILY TRUST</b>  | 2 Country of incorporation or organization<br><b>AUSTRALIA</b> |
| 3 Name of disregarded entity receiving the payment (if applicable, see instructions)  |  |
| 4 Chapter 3 Status (entity type) (Must check one box only):   |  |
| <input type="checkbox"/> Simple trust   | <input type="checkbox"/> Corporation                           |
| <input type="checkbox"/> Central Bank of Issue  | <input checked="" type="checkbox"/> Tax-exempt organization    |
| <input type="checkbox"/> Grantor trust  | <input type="checkbox"/> Private foundation                    |
| <input type="checkbox"/> Disregarded entity   | <input type="checkbox"/> Estate                                |
|   | <input type="checkbox"/> International organization            |
| If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If “Yes,” complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No |  |

Part I: Identification of Beneficial Owner (continued)

- Item 5:** Select Chapter 4 (FATCA) status ‘Passive NFFE’.
- Item 6:** Enter the trust’s permanent residence address.
- Item 9b:** Enter the trust’s ABN. If the trust does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

|  |                                   |  |
|--|-----------------------------------|--|
| <b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)   |                                   |  |
| <div><div><input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).</div><div><input type="checkbox"/> Participating FFI.</div><div><input type="checkbox"/> Reporting Model 1 FFI.</div><div><input type="checkbox"/> Reporting Model 2 FFI.</div><div><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.</div><div><input type="checkbox"/> Sponsored FFI. Complete Part IV.</div><div><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</div><div><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</div><div><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</div><div><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</div><div><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</div><div><input type="checkbox"/> Owner-documented FFI. Complete Part X.</div><div><input type="checkbox"/> Restricted distributor. Complete Part XI.</div></div> <div><div><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</div><div><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</div><div><input type="checkbox"/> International organization. Complete Part XIV.</div><div><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</div><div><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</div><div><input type="checkbox"/> Territory financial institution. Complete Part XVII.</div><div><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</div><div><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</div><div><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</div><div><input type="checkbox"/> 501(c) organization. Complete Part XXI.</div><div><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</div><div><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</div><div><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</div><div><input type="checkbox"/> Active NFFE. Complete Part XXV.</div><div><input checked="" type="checkbox"/> Passive NFFE. Complete Part XXVI.</div><div><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</div><div><input type="checkbox"/> Direct reporting NFFE.</div><div><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</div><div><input type="checkbox"/> Account that is not a financial account.</div></div> |                                   |  |
| <b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).  |                                   |  |
| 1 ORANGE STREET<br>City or town, state or province. Include postal code where appropriate.<br>SYDNEY NSW 2000  |                                   | Country<br>AUSTRALIA   |
| <b>7</b> Mailing address (if different from above)   |                                   |  |
| City or town, state or province. Include postal code where appropriate.  |                                   | Country  |
| <b>8</b> U.S. taxpayer identification number (TIN), if required  |                                   |  |
| <b>9a</b> GIIN   | <b>b</b> Foreign TIN<br>123456789 | <b>c</b> Check if FTIN not legally required . . . . . <input type="checkbox"/> |
| <b>10</b> Reference number(s) (see instructions)   |                                   |  |
| <b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.   |                                   |  |

**Part III: Claim of Tax Treaty Benefits, if eligible****COMPLETE ITEMS 14A AND 14B**

**Item 14a:** Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia).

**Item 14b:** Select the following:

- 'The beneficial owner 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.'
- The applicable limitation on benefit (LOB) provision satisfied by the trust.

**Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)**

**14** I certify that (check all that apply):

- a** ☒ The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b** ☒ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test   |
| <input type="checkbox"/> Tax-exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test  |
| <input type="checkbox"/> Other tax-exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test                                  |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received                           |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> No LOB article in treaty   |
|  | <input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u> |
- c** ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part XXVI: Passive NFFE****COMPLETE ITEMS 40A AND 40B**

**Item 40a:** Select 'I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.'

**Item 40b:** Select 'I further certify that the entity identified in Part I has no substantial US owners.'\*

**Part XXVI Passive NFFE**

- 40a** ☒ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

- b** ☒ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

\* Please note, this certification should only be made if the trust has no substantial US owners. We recommend that investors seek independent taxation advice specific to their circumstances before making such a certification.

Part XXX: Certification

- Select ‘I certify that I have the capacity to sign for the entity identified on line 1 of this form.’
- Only one trustee needs to sign and complete a W-8BEN-E form for the trust account.
- Please submit the original signed W-8BEN-E form to the trust’s adviser or Operator. Please do not send the form directly to the share registry as further information from us must also be supplied at the time this form is submitted.

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner’s share of a partnership’s effectively connected taxable income, or (d) the partner’s amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☒ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here



*John Smith*

Signature of individual authorized to sign for beneficial owner

JOHN SMITH

Print Name

MM / DD / YYYY

Date (MM-DD-YYYY)

## 2.3 SMSF accounts – Individual trustees

### EXAMPLE CLIENT SCENARIO

- **Account name:** Smith Family Self-managed superannuation fund
- **Registered address:** 1 Orange Street, Sydney NSW 2000
- **One individual trustee:** Mr John Smith

### SECTIONS TO COMPLETE

**Name and address as appearing on the register of the securityholders:** Enter the entity’s Wrap Code. This can be found on the Account Details report under Account No or from the entity’s adviser.

|  |                                 |  |
|--|---------------------------------|--|
| Name and address as appearing on the register of the securityholders | Bond Street Custodians Limited  |  |
|  | Wrap Account No.                |  |
|  | Wrap Account Name.              |  |
|  | GPO Box 4067<br>Sydney NSW 2001 |  |
| *Must include Country in full  | Country                         | A U S T R A L I A  |
|  |                                 | Securityholder Reference Number (SRN)<br>Holder Identification Number (HIN)<br><b>FOR INTERNAL USE ONLY – please do not complete</b> |
|  |                                 |  |

### Part I: Identification of Beneficial Owner

#### COMPLETE ITEMS 1, 2, 4, 5, 6 AND 9B (IF APPLICABLE)

- Item 1:** Enter the name of the SMSF. This must match the name on the relevant Wrap application form.
- Item 2:** Enter country of incorporation or organisation (eg Australia).
- Item 4:** Select ‘Complex trust.’

| Part I Identification of Beneficial Owner   |  |
|---|--|
| 1 Name of organization that is the beneficial owner<br><b>SMITH FAMILY SELF-MANAGED SUPERANNUATION FUND</b>   | 2 Country of incorporation or organization<br><b>AUSTRALIA</b> |
| 3 Name of disregarded entity receiving the payment (if applicable, see instructions)  |  |
| 4 Chapter 3 Status (entity type) (Must check one box only):   |  |
| <input type="checkbox"/> Simple trust   | <input type="checkbox"/> Tax-exempt organization               |
| <input type="checkbox"/> Central Bank of Issue  | <input checked="" type="checkbox"/> Complex trust              |
| <input type="checkbox"/> Grantor trust  | <input type="checkbox"/> Estate                                |
| <input type="checkbox"/> Disregarded entity   | <input type="checkbox"/> International organization            |
| If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If “Yes,” complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No |  |

**Part I: Identification of Beneficial Owner (continued)****Item 5:** Select Chapter 4 (FATCA) status 'Nonreporting IGA FFI.'**Item 6:** Enter the SMSF's permanent residence address.**Item 9b:** Enter the SMSF's ABN. If the SMSF does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

|  |  |  |
|--|--|--|
| <b>5</b>   | Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)<br><input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).<br><br><input type="checkbox"/> Participating FFI.<br><input type="checkbox"/> Reporting Model 1 FFI.<br><input type="checkbox"/> Reporting Model 2 FFI.<br><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.<br><br><input type="checkbox"/> Sponsored FFI. Complete Part IV.<br><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.<br><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.<br><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.<br><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.<br><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.<br><input type="checkbox"/> Owner-documented FFI. Complete Part X.<br><input type="checkbox"/> Restricted distributor. Complete Part XI. | <input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.<br><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.<br><br><input type="checkbox"/> International organization. Complete Part XIV.<br><input type="checkbox"/> Exempt retirement plans. Complete Part XV.<br><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.<br><input type="checkbox"/> Territory financial institution. Complete Part XVII.<br><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.<br><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.<br><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.<br><input type="checkbox"/> 501(c) organization. Complete Part XXI.<br><input type="checkbox"/> Nonprofit organization. Complete Part XXII.<br><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.<br><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.<br><input type="checkbox"/> Active NFFE. Complete Part XXV.<br><input type="checkbox"/> Passive NFFE. Complete Part XXVI.<br><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.<br><input type="checkbox"/> Direct reporting NFFE.<br><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.<br><input type="checkbox"/> Account that is not a financial account. |
| <b>6</b>   | Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).<br><div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> <b>1 ORANGE STREET</b><br/>           City or town, state or province. Include postal code where appropriate.<br/> <b>SYDNEY NSW 2000</b> </div> <div style="width: 25%; text-align: center;">           Country<br/> <b>AUSTRALIA</b> </div> </div>  |  |
| <b>7</b>   | Mailing address (if different from above)<br><br><div style="display: flex; justify-content: space-between;"> <div style="width: 70%;">           City or town, state or province. Include postal code where appropriate.         </div> <div style="width: 25%; text-align: center;">           Country         </div> </div>   |  |
| <b>8</b>   | U.S. taxpayer identification number (TIN), if required   |  |
| <b>9a</b>  | <b>9b</b>  | <b>9c</b>  |
| GIIN   | Foreign TIN<br><b>123456789</b>  | Check if FTIN not legally required. . . . . <input type="checkbox"/>   |
| <b>10</b>  | Reference number(s) (see instructions)   |  |
| <b>Note:</b> Please complete remainder of the form including signing the form in Part XXX. |  |  |

**Part III: Claim of Tax Treaty Benefits, if eligible****COMPLETE ITEMS 14A AND 14B**

**Item 14a:** Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia).

**Item 14b:** Select the following:

- 'The beneficial owner 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.'
- The applicable limitation on benefit (LOB) provision satisfied by the SMSF.

**Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)**

**14** I certify that (check all that apply):

- a** ☒ The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b** ☒ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test   |
| <input type="checkbox"/> Tax-exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test  |
| <input type="checkbox"/> Other tax-exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test                                  |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received                           |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> No LOB article in treaty   |
|  | <input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u> |
- c** ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Part XII: Nonreporting IGA FFI**

**Item 26:** Select 'I certify that the entity identified in Part I'.

Enter 'Australia' after 'Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and...'

Enter 'investment entity wholly owned by exempt beneficial owners' in 'Is treated as a ... under the provisions of the applicable IGA.'

**Part XII Nonreporting IGA FFI**

**26** ☒ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and AUSTRALIA. The applicable IGA is a ☒ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a investment entity wholly owned by exempt beneficial owner under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
  - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_.
- The trustee is: ☐ U.S. ☐ Foreign



Part XXX: Certification

- Select ‘I certify that I have the capacity to sign for the entity identified on line 1 of this form.’
- Only one trustee needs to sign and complete a W-8BEN-E form for the SMSF account.
- Please submit the original signed W-8BEN-E form to the SMSF’s adviser or Operator. Please do not send the form directly to the share registry as further information from us must also be supplied at the time this form is submitted.

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner’s share of a partnership’s effectively connected taxable income, or (d) the partner’s amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☒ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here



*John Smith*

Signature of individual authorized to sign for beneficial owner

JOHN SMITH

Print Name

MM / DD / YYYY

Date (MM-DD-YYYY)

## 2.4 SMSF accounts – Corporate trustee

### EXAMPLE CLIENT SCENARIO

- **Account name:** Smith Family Self-managed superannuation fund
- **Registered address:** 1 Orange Street, Sydney NSW 2000
- **Corporate trustee:** ABC Pty Ltd
- **One trustee director:** Mr John Smith

### SECTIONS TO COMPLETE

**Name and address as appearing on the register of the securityholders:** Enter the entity’s Wrap Code. This can be found on the Account Details report under Account No or from the entity’s adviser.

|  |                                 |  |
|--|---------------------------------|--|
| Name and address as appearing on the register of the securityholders | Bond Street Custodians Limited  |  |
|  | Wrap Account No.                |  |
|  | Wrap Account Name.              |  |
|  | GPO Box 4067<br>Sydney NSW 2001 |  |
| *Must include Country in full  | Country                         | A U S T R A L I A  |
|  |                                 | Securityholder Reference Number (SRN)<br>Holder Identification Number (HIN)<br><b>FOR INTERNAL USE ONLY – please do not complete</b> |
|  |                                 |  |

### Part I: Identification of Beneficial Owner

#### COMPLETE ITEMS 1, 2, 4, 5, 6 AND 9B (IF APPLICABLE)

- Item 1:** Enter the name of the SMSF. This must match the name on the relevant Wrap application form.
- Item 2:** Enter country of incorporation or organisation (eg Australia).
- Item 4:** Select ‘Complex trust’.

| Part I Identification of Beneficial Owner   |  |
|---|--|
| 1 Name of organization that is the beneficial owner<br><b>SMITH FAMILY SELF-MANAGED SUPERANNUATION FUND</b>   | 2 Country of incorporation or organization<br><b>AUSTRALIA</b> |
| 3 Name of disregarded entity receiving the payment (if applicable, see instructions)  |  |
| 4 Chapter 3 Status (entity type) (Must check one box only):   |  |
| <input type="checkbox"/> Simple trust   | <input type="checkbox"/> Corporation                           |
| <input type="checkbox"/> Tax-exempt organization  | <input checked="" type="checkbox"/> Complex trust              |
| <input type="checkbox"/> Central Bank of Issue  | <input type="checkbox"/> Estate                                |
| <input type="checkbox"/> Private foundation   | <input type="checkbox"/> International organization            |
| <input type="checkbox"/> Grantor trust  | <input type="checkbox"/> Disregarded entity                    |
| If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If “Yes,” complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No |  |

**Part I: Identification of Beneficial Owner (continued)****Item 5:** Select Chapter 4 (FATCA) status 'Nonreporting IGA FFI'.**Item 6:** Enter the SMSF's permanent residence address.**Item 9b:** Enter the SMSF's ABN. If the SMSF does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

|   |  |   |
|---|--|---|
| <b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)  |  |   |
| <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).<br><br><input type="checkbox"/> Participating FFI.<br><input type="checkbox"/> Reporting Model 1 FFI.<br><input type="checkbox"/> Reporting Model 2 FFI.<br><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.<br><br><input type="checkbox"/> Sponsored FFI. Complete Part IV.<br><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.<br><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.<br><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.<br><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.<br><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.<br><input type="checkbox"/> Owner-documented FFI. Complete Part X.<br><input type="checkbox"/> Restricted distributor. Complete Part XI. | <input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.<br><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.<br><br><input type="checkbox"/> International organization. Complete Part XIV.<br><input type="checkbox"/> Exempt retirement plans. Complete Part XV.<br><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.<br><input type="checkbox"/> Territory financial institution. Complete Part XVII.<br><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.<br><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.<br><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.<br><input type="checkbox"/> 501(c) organization. Complete Part XXI.<br><input type="checkbox"/> Nonprofit organization. Complete Part XXII.<br><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.<br><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.<br><input type="checkbox"/> Active NFFE. Complete Part XXV.<br><input type="checkbox"/> Passive NFFE. Complete Part XXVI.<br><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.<br><input type="checkbox"/> Direct reporting NFFE.<br><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.<br><input type="checkbox"/> Account that is not a financial account. |   |
| <b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).<br><div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> <b>1 ORANGE STREET</b><br/>           City or town, state or province. Include postal code where appropriate.<br/> <b>SYDNEY NSW 2000</b> </div> <div style="width: 25%;">           Country<br/> <b>AUSTRALIA</b> </div> </div>  |  |   |
| <b>7</b> Mailing address (if different from above)<br><br><div style="display: flex; justify-content: space-between;"> <div style="width: 70%;">           City or town, state or province. Include postal code where appropriate.         </div> <div style="width: 25%;">           Country         </div> </div>   |  |   |
| <b>8</b> U.S. taxpayer identification number (TIN), if required   |  |   |
| <b>9a</b> GIIN  | <b>b</b> Foreign TIN<br><b>123456789</b>   | <b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/> |
| <b>10</b> Reference number(s) (see instructions)  |  |   |
| <b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.  |  |   |

**Part III: Claim of Tax Treaty Benefits, if eligible****COMPLETE ITEMS 14A AND 14B**

**Item 14a:** Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia).

**Item 14b:** Select the following:

- 'The beneficial owner 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.'
- The applicable limitation on benefit (LOB) provision satisfied by the SMSF.

**Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)**

**14** I certify that (check all that apply):

- a** ☒ The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b** ☒ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test   |
| <input type="checkbox"/> Tax-exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test  |
| <input type="checkbox"/> Other tax-exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test                                  |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received                           |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> No LOB article in treaty   |
|  | <input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u> |
- c** ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Part XII: Nonreporting IGA FFI**

**Item 26:** Select 'I certify that the entity identified in Part I'.

Enter 'Australia' after 'Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and...'

Enter 'Investment entity wholly owned by exempt beneficial owners' in 'Is treated as a ... under the provisions of the applicable IGA.'

**Part XII Nonreporting IGA FFI**

**26** ☒ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and AUSTRALIA. The applicable IGA is a ☒ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a investment entity wholly owned by exempt beneficial owner under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_.  
 The trustee is: ☐ U.S. ☐ Foreign

Part XXX: Certification

- Select ‘I certify that I have the capacity to sign for the entity identified on line 1 of this form.’
- Only one director of the corporate trustee needs to sign and complete a W-8BEN-E form for the SMSF account.
- Please submit the original signed W-8BEN-E form to the SMSF’s adviser or Operator. Please do not send the form directly to the share registry as further information from us must also be supplied at the time this form is submitted.

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner’s share of a partnership’s effectively connected taxable income, or (d) the partner’s amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☒ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here



*John Smith*

Signature of individual authorized to sign for beneficial owner

JOHN SMITH

Print Name

MM / DD / YYYY

Date (MM-DD-YYYY)

## 2.5 Deceased estate accounts

### EXAMPLE CLIENT SCENARIO

- **Account name:** Estate of Mary Smith
- **Registered address:** 1 Orange Street, Sydney NSW 2000
- **One executor:** John Smith

### SECTIONS TO COMPLETE

**Name and address as appearing on the register of the securityholders:** Enter the entity’s Wrap Code. This can be found on the Account Details report under Account No or from the entity’s adviser.

Name and address as appearing on the register of the securityholders  
  
\*Must include Country in full

Bond Street Custodians Limited

Wrap Account No.

Wrap Account Name.

GPO Box 4067  
Sydney NSW 2001

Country

Securityholder Reference Number (SRN)  
Holder Identification Number (HIN)

FOR INTERNAL USE ONLY – please do not complete

### Part I: Identification of Beneficial Owner

**COMPLETE ITEMS: 1, 2, 4, 5, 6 AND 9B (IF APPLICABLE)**

- Item 1:** Enter the name of the trust eg <Estate of XX>. This must match the name on the relevant Wrap application form.
- Item 2:** Enter country of incorporation or organisation (eg Australia).
- Item 4:** Select ‘Estate.’

| Part I Identification of Beneficial Owner   |  |
|---|--|
| 1 Name of organization that is the beneficial owner<br><b>ESTATE OF MARY SMITH</b>  | 2 Country of incorporation or organization<br><b>AUSTRALIA</b> |
| 3 Name of disregarded entity receiving the payment (if applicable, see instructions)  |  |
| 4 Chapter 3 Status (entity type) (Must check one box only):<br><div><div><input type="checkbox"/> Simple trust</div><div><input type="checkbox"/> Grantor trust</div><div><input type="checkbox"/> Central Bank of Issue</div><div><input type="checkbox"/> Tax-exempt organization</div><div><input type="checkbox"/> Corporation</div><div><input type="checkbox"/> Complex trust</div><div><input type="checkbox"/> Private foundation</div><div><input type="checkbox"/> Disregarded entity</div><div><input checked="" type="checkbox"/> Estate</div><div><input type="checkbox"/> International organization</div><div><input type="checkbox"/> Partnership</div><div><input type="checkbox"/> Government</div></div> |  |
| If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>   |  |

Part I: Identification of Beneficial Owner (continued)

- Item 5:** Select Chapter 4 (FATCA) status ‘Passive NFFE.’
- Item 6:** Enter the estate’s permanent residence address.
- Item 9b:** Enter the estate’s ABN. If the estate does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

|  |                                   |   |
|--|-----------------------------------|---|
| <b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity’s applicable status.)   |                                   |   |
| <div><div><input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).</div><div><input type="checkbox"/> Participating FFI.</div><div><input type="checkbox"/> Reporting Model 1 FFI.</div><div><input type="checkbox"/> Reporting Model 2 FFI.</div><div><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.</div><div><input type="checkbox"/> Sponsored FFI. Complete Part IV.</div><div><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</div><div><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</div><div><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</div><div><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</div><div><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.</div><div><input type="checkbox"/> Owner-documented FFI. Complete Part X.</div><div><input type="checkbox"/> Restricted distributor. Complete Part XI.</div></div> <div><div><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</div><div><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</div><div><input type="checkbox"/> International organization. Complete Part XIV.</div><div><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</div><div><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</div><div><input type="checkbox"/> Territory financial institution. Complete Part XVII.</div><div><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.</div><div><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</div><div><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</div><div><input type="checkbox"/> 501(c) organization. Complete Part XXI.</div><div><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</div><div><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</div><div><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</div><div><input type="checkbox"/> Active NFFE. Complete Part XXV.</div><div><input checked="" type="checkbox"/> Passive NFFE. Complete Part XXVI.</div><div><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</div><div><input type="checkbox"/> Direct reporting NFFE.</div><div><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</div><div><input type="checkbox"/> Account that is not a financial account.</div></div> |                                   |   |
| <b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).  |                                   |   |
| 1 ORANGE STREET<br>City or town, state or province. Include postal code where appropriate.<br>SYDNEY NSW 2000  |                                   | Country<br>AUSTRALIA  |
| <b>7</b> Mailing address (if different from above)   |                                   |   |
| City or town, state or province. Include postal code where appropriate.  |                                   | Country   |
| <b>8</b> U.S. taxpayer identification number (TIN), if required  |                                   |   |
| <b>9a</b> GIIN   | <b>b</b> Foreign TIN<br>123456789 | <b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/> |
| <b>10</b> Reference number(s) (see instructions)   |                                   |   |
| <b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.   |                                   |   |



**Part III: Claim of Tax Treaty Benefits, if eligible****COMPLETE ITEMS 14A AND 14B**

**Item 14a:** Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia).

**Item 14b:** Select the following:

- 'The beneficial owner 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.'
- The applicable limitation on benefit (LOB) provision satisfied by the deceased estate.

**Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)**

**14** I certify that (check all that apply):

- a** ☒ The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b** ☒ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test   |
| <input type="checkbox"/> Tax-exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test  |
| <input type="checkbox"/> Other tax-exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test                                  |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received                           |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> No LOB article in treaty   |
|  | <input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u> |
- c** ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).

**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

\_\_\_\_\_

**Part XXVI: Passive NFFE****COMPLETE ITEM 40A AND 40B**

**Item 40a:** Select 'I certify that the entity identified in Part 1 is a foreign entity that is not a financial institution (other than an investment entity organised in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.'

**Item 40b:** Select 'I further certify that the entity identified in Part 1 has no substantial US owners.'\*

**Part XXVI Passive NFFE**

- 40a** ☒ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

- b** ☒ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

\* Please note, this certification should only be made if the estate has no substantial US owners. We recommend that investors seek independent taxation advice specific to their circumstances before making such a certification.

Part XXX: Certification

- Select ‘I certify that I have the capacity to sign for the entity identified on line 1 of this form.’
- Only one trustee needs to sign and complete a W-8BEN-E form for the deceased estate.
- Please submit the original signed W-8BEN-E form to the estate’s adviser or Operator. Please do not send the form directly to the share registry as further information from us must also be supplied at the time this form is submitted.

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner’s share of a partnership’s effectively connected taxable income, or (d) the partner’s amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☒ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here



*John Smith*

Signature of individual authorized to sign for beneficial owner

JOHN SMITH

Print Name

MM / DD / YYYY

Date (MM-DD-YYYY)

**Australian Capital Territory**

Level 6  
10 Rudd Street  
Canberra ACT 2601

**New South Wales**

Angel Place  
Level 12  
123 Pitt Street  
Sydney NSW 2000

**Queensland**

Central Plaza 1  
Level 15  
345 Queen Street  
Brisbane QLD 4000

**South Australia**

Level 11  
101 Grenfell Street  
Adelaide SA 5000

**Victoria**

Rialto South Tower  
Level 35  
525 Collins Street  
Melbourne VIC 3000

**Western Australia**

Exchange Plaza  
Level 29  
2 The Esplanade  
Perth WA 6000

[www.perpetual.com.au](http://www.perpetual.com.au)

Perpetual 

# Checklist for completing the W-8BEN-E Form

Below is a checklist to assist in the completion of the W-8BEN-E form

- ☐ The form available on the tax website has been used
- ☐ Wrap account details have been provided
- ☐ Name of organisation that is the beneficial owner
- ☐ Country of incorporation
- ☐ Chapter 3 status (please select only one)
- ☐ Chapter 4 status (please select only one)
- ☐ Permanent address
- ☐ Foreign TIN (please include ABN)
- ☐ Relevant sections completed between Part II and Part XXVIII (please refer to the W-8BEN-E Guide)
- ☐ Only one director, trustee or executor signs each form
- ☐ The document has been dated
- ☐ Tick the box at the bottom certifying the form
- ☐ Please ensure the completed W-BEN-E form is submitted either via email to [wrapsolutions@macquarie.com](mailto:wrapsolutions@macquarie.com) or via registered post to the following address: GPO Box 4067, Sydney, NSW, 2001

## Common errors

- Remember to tick Part III Item 14a, 14b, as well as the relevant limitation on benefit (LOB) provision as the submission of this form is a claim to have the reduced (15%) withholding tax rate applied.
- Please do not complete this form if the entity is a Nonparticipating FFI. Nonparticipating FFIs do not qualify for a reduced (15%) withholding tax rate.

**Failure to complete any of the items identified in this checklist may result in the form being rejected by the Share Registry and the full rate of withholding tax being applied. We cannot guarantee the receipt of any form. We will pass on valid forms received to the Share Registry.**

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.  
► Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Name and  
address as  
appearing on the  
register of the  
securityholders

Bond Street Custodians Limited

Wrap Account No. Wrap Account Name. 

GPO Box 4067

Sydney NSW 2001

\*Must include  
Country in full

Country

A U S T R A L I A

Securityholder Reference Number (SRN)

Holder Identification Number (HIN)

**FOR INTERNAL USE ONLY – please do not complete****Part I Identification of Beneficial Owner****1** Name of organization that is the beneficial owner**2** Country of incorporation or organization**3** Name of disregarded entity receiving the payment (if applicable, see instructions)**4** Chapter 3 Status (entity type) (Must check one box only):☐ Simple trust☐ Tax-exempt organization☐ Corporation☐ Complex trust☐ Partnership☐ Foreign Government - Controlled Entity☐ Central Bank of Issue☐ Private foundation☐ Estate☐ Foreign Government - Integral Part☐ Grantor trust☐ Disregarded entity☐ International organizationIf you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).☐ Nonreporting IGA FFI. Complete Part XII.☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.☐ Participating FFI.☐ International organization. Complete Part XIV.☐ Reporting Model 1 FFI.☐ Exempt retirement plans. Complete Part XV.☐ Reporting Model 2 FFI.☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.☐ Territory financial institution. Complete Part XVII.☐ Excepted nonfinancial group entity. Complete Part XVIII.☐ Sponsored FFI. Complete Part IV.☐ Excepted nonfinancial start-up company. Complete Part XIX.☐ Certified deemed-compliant nonregistering local bank. Complete Part V.☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.☐ 501(c) organization. Complete Part XXI.☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.☐ Nonprofit organization. Complete Part XXII.☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.☐ Excepted territory NFFE. Complete Part XXIV.☐ Owner-documented FFI. Complete Part X.☐ Active NFFE. Complete Part XXV.☐ Restricted distributor. Complete Part XI.☐ Passive NFFE. Complete Part XXVI.☐ Excepted inter-affiliate FFI. Complete Part XXVII.☐ Direct reporting NFFE.☐ Sponsored direct reporting NFFE. Complete Part XXVIII.☐ Account that is not a financial account.**6** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

**Part I Identification of Beneficial Owner (continued)****8** U.S. taxpayer identification number (TIN), if required \_\_\_\_\_**9a** GIIN \_\_\_\_\_**b** Foreign TIN \_\_\_\_\_**c** Check if FTIN not legally required. . . . . ☐**10** Reference number(s) (see instructions) \_\_\_\_\_**Note:** Please complete remainder of the form including signing the form in Part XXX.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address). \_\_\_\_\_

City or town, state or province. Include postal code where appropriate. \_\_\_\_\_

Country \_\_\_\_\_

**13** GIIN (if any) \_\_\_\_\_**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☐ The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):☐ Government☐ Company that meets the ownership and base erosion test☐ Tax-exempt pension trust or pension fund☐ Company that meets the derivative benefits test☐ Other tax-exempt organization☐ Company with an item of income that meets active trade or business test☐ Publicly traded corporation☐ Favorable discretionary determination by the U.S. competent authority received☐ Subsidiary of a publicly traded corporation☐ No LOB article in treaty☐ Other (specify Article and paragraph): \_\_\_\_\_**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source 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).**15** **Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_

of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part IV Sponsored FFI****16** Name of sponsoring entity: \_\_\_\_\_**17** **Check whichever box applies.**☐ I certify that the entity identified in Part I:

• Is an investment entity;

• Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**

• Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

• Is a controlled foreign corporation as defined in section 957(a);

• Is not a QI, WP, or WT;

• Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**

• Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

**Part V Certified Deemed-Compliant Nonregistering Local Bank****18** ☐ I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts****19** ☐ I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle****20** Name of sponsoring entity: \_\_\_\_\_**21** ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity****22** ☐ I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts****23** ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

**24a** ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.



**Part X Owner-Documented FFI** *(continued)***Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d** ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

- 25a** ☐ (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Part XII Nonreporting IGA FFI****26** ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_ . The trustee is: ☐ U.S. ☐ Foreign

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue****27** ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).**Part XIV International Organization****Check box 28a or 28b, whichever applies.****28a** ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).**b** ☐ I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans****Check box 29a, b, c, d, e, or f, whichever applies.****29a** ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

**b** ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
  - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
  - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
  - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

**c** ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans (continued)**

- d** ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e** ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f** ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30** ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - 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 an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31** ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32** ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33** ☐ I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold 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.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34** ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

**Part XXI 501(c) Organization**

**35** ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Nonprofit Organization**

**36** ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
- 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 an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

**Check box 37a or 37b, whichever applies.**

**37a** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

**b** ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

**38** ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - (i) Does not accept deposits in the ordinary course of a banking or similar business;
  - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
  - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

**39** ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI Passive NFFE**

**40a** ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

- b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**Part XXVII Excepted Inter-Affiliate FFI****41** ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

**Part XXVIII Sponsored Direct Reporting NFFE** (see instructions for when this is permitted)**42** Name of sponsoring entity: \_\_\_\_\_**43** ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.**Part XXIX Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

| Name | Address | TIN |
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**Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

**I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.**

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

**Sign Here**

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)