

FATCA Self-certification Declaration

*This certification must be completed [by all investors](#) to declare their FATCA status or U.S. tax status. U.S. IRS Form W-8 or W-9 is accepted in place of this declaration. **Please refer to section 8 for explanations of FATCA terms before completing this form. Neither Trustee of the Fund nor White Outsourcing is able to provide you with tax or professional advice in respect of FATCA or the IGA and we strongly encourage you to seek the advice of experienced tax or professional adviser in relation to completing this form.***

Purpose of this form

The Foreign Account Tax Compliance Act (FATCA), a United States regulatory requirement that aims to deter tax evasion by U.S. taxpayers was introduced in 2010. From 1 July 2014 financial institutions (being managed investment funds) are required to identify investors that hold certain “financial accounts” and are U.S. persons or that are entities with substantial U.S. owners. Information on accounts and investments held by these investors must then be reported to the U.S. Internal Revenue Service (IRS) via the Australian Taxation Office (ATO). In certain instances, FATCA also imposes withholding tax on certain U.S. sourced income and the proceeds of sale on U.S. assets.

1. Type of Investor

- Individual or joint investor** ► complete sections 2 and 6
- Superannuation fund** ► complete sections 3 and 6
- Company, Trust, Partnership or other** ► complete sections 4, 5 and 6

2. Individual or Joint Investors

For joint investors please provide details for each individual (including minors). If there are more than 2 individuals please provide their details on separate page and attach it to this form.

Individual 1

Full Name

Are you a U.S. citizen or U.S. resident for tax purposes?

- No** ► [Continue to section 6](#)
- Yes** ► [Provide your U.S. Taxpayer Identification Number \(TIN\)](#)

Individual 2

Full Name

Are you a U.S. citizen or U.S. resident for tax purposes?

- No** ► [Continue to section 6](#)
- Yes** ► [Provide your U.S. Taxpayer Identification Number \(TIN\)](#)

► [Continue to section 6](#)

3. Superannuation funds

Full legal name of the Superannuation Fund

*Select only **ONE** of the following options that best describes the Superannuation Fund and provide the information requested.*

- I am an Australian Retirement Fund** (refer to FATCA definitions in section 8)
 - [We'll record your FATCA status as an Exempt Beneficial Owner](#)
- I am not an Australian Retirement Fund** (refer to FATCA definitions in section 8) ► [Please complete details below](#)

FATCA status

GIIN (if applicable)

► [Continue to section 6](#)

4. Entity Investors

Full legal name of the entity

*Select only **ONE** of the following five FATCA categories that best describes the entity and provide the information requested.*

- 1. U.S. person as defined under FATCA and U.S. Internal Revenue Code.**
This includes but is not limited to company, trust or partnership that is established under the laws of a U.S. and is considered a U.S. resident for tax purposes. ► [Please also answer questions \(a\) and \(b\) on the next page](#)

- (a) **U.S. federal tax classification** ▶ *Please confirm entity's U.S. federal tax classification below*
- Single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company - C corporation
 Limited liability company - S corporation
 Limited liability company – Partnership
 Other ▶ *Please provide detail:* _____

- (a) **Are you exempt from FATCA reporting?**
- Yes** ▶ *Please provide your FATCA exemption code*
- FATCA exemption code
-
- No** ▶ *Please provide your U.S. Taxpayer Identification Number (TIN)*
- U.S. TIN
-

2. Non-Financial Foreign Entity (NFFE) ▶ *Select one of the options from (a) to (c) to confirm which type of NFFE are you*

- (a) **Active NFFE** ▶ *Continue to section 6*
 (b) **Passive NFFE with no controlling U.S. persons** ▶ *Continue to section 6*
 (c) **Passive NFFE with controlling persons (refer to FATCA definitions in section 8) who are U.S. citizens or U.S. residents for tax purposes?** ▶ *Provide details of each of the controlling U.S. person in section 5*

3. Entity that is an Exempt Beneficial Owner ▶ *Continue to section 6*

4. Financial institution (FFI) ▶ *Select one of the options from (a) to (d) to confirm which type of FFI are you*

- (a) **Reporting IGA FFI or Participating FFI**
- GIIN
-
- ▶ *Provide entity's GIIN and continue to section 6*

- (b) **Sponsored FFI or Trustee Documented Trust**
- ▶ *Please complete details of the Sponsoring entity or Trustee below and continue to section 6*
- Name of Sponsoring entity or Trustee
-
- GIIN of Sponsoring entity or Trustee
-

- (c) **FFI that does not need to register (e.g. Non-Reporting IGA FFI)** ▶ *Please complete details below and continue to section 6*
- FATCA status
-
- GIIN (if applicable)
-

- (d) **Non-participating FFI** ▶ *Note that information about you will be reported to ATO and IRS. Continue to section 6*

5. Other entity type (not listed above) ▶ *Please complete details below and continue to section 6*

- FATCA status
-
- GIIN (if applicable)
-

5. Controlling U.S. persons of Passive NFFE

Only complete this section if you have selected item 2(c) in the previous section. If there are more than 2 controlling U.S. persons please provide their details on separate page and attach it to this form.

U.S. Person 1

- Controlling Person
 Beneficiary
 Trustee
 Owner
 Director
 Other – *please specify* _____

Full Name

Residential address (PO box is not acceptable)

U.S. Taxpayer Identification Number (TIN)

U.S. Person 2

- Controlling Person
 Beneficiary
 Trustee
 Owner
 Director
 Other – *please specify* _____

Full Name

Residential address (PO box is not acceptable)

U.S. Taxpayer Identification Number (TIN)

▶ *Continue to section 6*

6. Declaration

By completing and signing this form

- I/we declare that the information provided in this form is correct and where relevant reflects my/our tax status for purposes of FATCA
- I/we will promptly notify Fund's Trustee or White Outsourcing ("WO") and provide it with any changes to the information provided by me/us in connection with this form and on request provide any further information reasonably required by Trustee/WO to comply with any obligation under FATCA
- I/we acknowledge that any personal information I/we provide to WO will be collected and handled in accordance with White Outsourcing's privacy policy, a copy of which can be found at www.whiteoutsourcing.com.au or posted / emailed to us if we contact WO on +612 8262 2800 or registry@whiteoutsourcing.com.au. By submitting this form or any other paperwork relating to my/our investment I/we consent to my/our personal information being collected and handled by the unit registry in accordance with that policy.

Signature		Signature	
Print Name		Print Name	
Title (select one)	<input type="checkbox"/> Individual <input type="checkbox"/> Sole Director <input type="checkbox"/> Director <input type="checkbox"/> Trustee <input type="checkbox"/> Partner <input type="checkbox"/> Other _____	Title (select one)	<input type="checkbox"/> Individual <input type="checkbox"/> Sole Director <input type="checkbox"/> Director <input type="checkbox"/> Trustee <input type="checkbox"/> Partner <input type="checkbox"/> Other _____
Date		Date	

Please note it's up to the investor to ensure White Outsourcing have been notified of authorised signatories on this account. Where we cannot match the signature to the initial application form or signatory list provided there maybe delays in processing of this form.

7. Submitting the form

Please return the completed form to:

1. **fax** number (02) 9221 1194, or
2. **scan and email** to registry@whiteoutsourcing.com.au, or
3. **post** to White Outsourcing Pty Ltd, Attention: Registry, GPO BOX 5482, SYDNEY, NSW, 2001

If you have any questions about this form please contact us on (02) 8262 2800 or registry@whiteoutsourcing.com.au.

► *Please refer to next page for explanations*

8. Explanation of FATCA terms

Common FATCA terms

Financial institution (also referred to as *Foreign financial institution* or "**FFI**" under FATCA) - an entity created or organised outside of the U.S. and includes:

- a) **Depository institution** – entity that accepts deposits in the ordinary course of banking or similar business (banks, credit unions), or
- b) **Custodial institution** – entity that holds financial assets for the account of others as a substantial portion of its business (brokers, custodians), or
- c) **Investments entity** – means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
 - trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange; interest rate and index instruments; transferable securities; or commodity futures trading;
 - individual and collective portfolio management; or
 - otherwise investing, administering, or managing funds or money on behalf of other persons.

Non-Financial Foreign Entity ("NFFE") - any non-U.S. entity that is not a financial institution. NFFE can be either *Active NFFE* or *Passive NFFE* (refer below for more details).

U.S. citizen or U.S. resident for tax purposes – includes:

- anyone born in the U.S. (who hasn't renounced their citizenship)
- anyone living in the U.S.
- a green card holder
- U.S. passport holder
- U.S. companies, trusts or partnerships

Controlling Persons - means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

GIIN - Global Intermediary Identification Number is an IRS registration number for financial institutions.

TIN – is U.S. Taxpayer Identification Number and may include Social Security Number (SSN) or Employer Identification Number (EIN).

IGA - Agreement between the Government of Australia and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA.

Australian Retirement Fund

1. Any plan, scheme, fund, trust, or other arrangement operated principally to administer or provide pension, retirement, superannuation, or death benefits that is a superannuation entity or public sector superannuation scheme (including an exempt public sector superannuation scheme) as defined in the *Superannuation Industry (Supervision) Act 1993*, or a constitutionally protected fund as defined in the *Income Tax Assessment Act 1997*.
2. A pooled superannuation trust as defined in the *Income Tax Assessment Act 1997*.
3. Any Entity that is wholly owned by, and conducts investment activities, accepts deposits from, or holds financial assets exclusively for or on behalf of, one or more plans, schemes, funds, trusts, or other arrangements referred to in subparagraphs (1) or (2) of this paragraph.

FATCA status

FATCA status refers to entity classification under FATCA and may include:

1. **Active NFFE** - any NFFE that meets following criteria:
 - NFFE where less than 50% of income is passive income (i.e. dividends, interest, annuities etc.) and less than 50% of its assets produce passive income; or
 - Entity's stock is regularly traded on established securities market (e.g. entity listed on ASX) or affiliated group of such entity; or
 - Entity organised in U.S. Territory and owned by its residents; or
 - Foreign government; or
 - International organisation; or
 - Foreign Central Bank of Issue; or
 - Any other specifically identified class of entities, including those posing a low risk of tax evasion, as determined by the IRS (e.g. start-up entities, entities in liquidation, not-for profit entities etc.)
2. **Passive NFFE with controlling U.S. persons** - any NFFE that is not an Active NFFE or is not a withholding foreign partnership or trust and has controlling U.S. persons.
3. **Passive NFFE with no controlling U.S. persons** - any NFFE that is not an Active NFFE or is not a withholding foreign partnership or trust and where none of the entity's controlling persons are U.S. persons.
4. **Participating FFI** – an FFI that enters into an agreement with the IRS to undertake certain due diligence, withholding and reporting requirements for U.S. account holders in accordance with FATCA and is generally able to provide GIIN.
5. **Exempt Beneficial Owner** - this is non-reporting entity under FATCA and may include:
 - the Australian Government, State and local governments and local authorities and their wholly owned agencies or instrumentalities, including certain named entities;
 - International, intergovernmental and supranational organisations;
 - Reserve Bank of Australia and its subsidiaries;
 - Complying Australian superannuation funds (including self-managed super funds);
 - Investment entity wholly owned by *exempt beneficial owners*;
6. **Non-Reporting IGA FFI** – this is non-reporting entity (certified or registered deemed-compliant FFI) under FATCA and may include:
 - Financial institution with Australian client base (must satisfy all condition listed in paragraph III. A of Annex II of the IGA, including at least 98% of the U.S. dollar value of all account balances must be held by Australian residents);
 - Small local banks that meet criteria listed in the IGA;
 - Financial Institution that is not an Investment Entity with only Low-Value Accounts (i.e. with value of U.S.\$ 50,000 or less) and with total assets of no more than U.S.\$50 million;
 - Qualified credit card issuer (with customer deposits of U.S.\$50,000 or less);
 - Trustee-Documented Trust – A trust established under the laws of Australia to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust;
 - Sponsored investment entity - an investment entity established in Australia that has a Sponsoring entity;
 - Certain Investment Manager and Investment Advisors;
 - Certain Collective Investment Vehicles that meet criteria listed in the IGA.
7. **Non-Participating FFI** - an entity that does not comply with FATCA and generally will not fall into any of the below categories:
 - Participating FFI; or
 - Reporting FFI; or
 - Exempt Beneficial Owner

Further information about FATCA can be also found at:

<http://www.irs.gov/fatca>

<http://treasury.gov.au/Policy-Topics/Taxation/Tax-Treaties/HTML/Intergovernmental-Agreement>

<http://www.aph.gov.au/About-Parliament/Parliamentary-Departments/Parliamentary-Library/pubs/rp/rp1314/QG/FATCA>