

# APPLICATION FORM

# SPIRE US DATA CENTRE COLOCATION FUND (AUD)

This application form is part of the Information Memorandum (IM) and Term Sheet and is to be used if you wish to apply for the Spire US Data Centre Colocation Fund (AUD) Series Class Units (**Units**) in the Spire Capital Master Fund (**Fund**) issued by Spire Capital Pty Ltd (ABN 21 141 096 120, AFSL 344365) (**Manager**).

- The IM and Term Sheet contains information about investing in the Fund. You should read the IM and Term Sheet before applying for units in the Fund.
- A person who gives another person access to the Application Form must at the same time and by the same means give the other person access to the IM and Term Sheet.
- Spire Capital will provide you with a copy of the IM, Term Sheet and the Application Form on request without charge. (If you make an error while completing your application form, do not use correction fluid. Cross out your mistakes and initial your changes).

To view a copy of the **Term Sheet (click here)**

To view a copy of the **IM (click here)**

#### US Persons:

This offer is not open to any US Person. Please refer to the Information Memorandum for further information.

#### Application Process:

##### Step 1

- Option 1 - Existing Investors in:**
- Spire USA Multifamily Fund IV (AUD) APIR: SPI1337AU;
  - Spire Aero Aggregates Fund (AUD) APIR: SPI8236AU; or
  - Spire Bridge 2020 K-Series Co-investment Fund (USD) APIR: SPI1793AU
- Only Complete Existing Investor Investment Form on page 2**
- Option 2 - Online Form - (click here)**
- Option 3 - Complete Form** (i.e. fill in all relevant sections of this form in blue or black pen)

##### Step 2 - Send your application

Select your method of delivery below:

- Option 1 - Online - (click here)**
- Option 2 - Email** - Scan and email your application to [spire@oneregistryservices.com.au](mailto:spire@oneregistryservices.com.au) (please include all supporting documents)
- Option 3 - Post/Delivery** - Please post completed application form and all supporting documents to:  
Spire US Data Centre Colocation Fund (AUD) Unit Registry  
PO Box R1479  
Royal Exchange NSW 1225

#### Questions

If none of the above categories are applicable to you, or you have other questions relating to this Application Form, please contact the registrar on +61 2 8188 1510 or email [spire@oneregistryservices.com.au](mailto:spire@oneregistryservices.com.au).

#### Online Application

An online application form is also available by clicking here: **Online Application (click here)**

#### OR

Please tick one box below and complete the relevant Sections of the Application Form.

Investor Type	Complete
<input type="checkbox"/> Individual/Joint Investors/Sole Traders	Sections 1, 2, 5, 6, 7, 8, 9, 10 and W-8BEN
<input type="checkbox"/> Company	Sections 1, 3, 5, 6, 7, 8, 9, 10 and W-8BEN-E
<input type="checkbox"/> Trust/Superannuation Fund with Individual Trustee	Sections 1, 2, 4, 5, 6, 7, 8, 9, 10 and W-8BEN-E
<input type="checkbox"/> Trust/Superannuation Fund with Corporate Trustee	Sections 1, 3, 4, 5, 6, 7, 8, 9, 10 and W-8BEN-E
<input type="checkbox"/> If investing via a Financial Adviser	Additional Sections 11 and 12

Please ensure both you and your financial adviser also complete 'Section 11 and 12'. Financial Adviser Details and Customer Identification Declaration. You do not need to provide copies of your certified identification documentation with your Application Form if this information has been provided to your financial adviser, your financial adviser has elected to retain this information, and agreed to make it available upon request, under Section 11 of this Application Form.

**EXISTING INVESTOR INVESTMENT FORM -  
SPIRE US DATA CENTRE COLOCATION FUND (AUD)**

**Existing Investor Investment Form**

Please use this form if you are already an investor in:

- Spire USA Multifamily Fund IV (AUD) APIR: SPI1337AU;
- Spire Aero Aggregates Fund (AUD) APIR: SPI8236AU; or
- Spire Bridge 2020 K-Series Co-investment Fund (USD) APIR: SPI1793AU

and wish to make an investment in the new Series Class Units. New investors should complete a new Application Form.

**INVESTOR DETAILS**

Investor Number	Name
<input type="text"/>	<input type="text"/>
Company/Fund/Super Fund Name	
<input type="text"/>	
Contact Email	
<input type="text"/>	

**INVESTMENT DETAILS**

I/we apply to invest in the Spire US Data Centre Colocation Fund (AUD) Series Class Units in the Spire Capital Master Fund:

Amount: AUD

**Minimum initial amount for investment is AUD\$100,000.**

Please tick the box beside your chosen payment method and complete the required details.

<input type="checkbox"/>	<b>Cheque</b> Made payable to: Spire One Managed Investment Funds Limited
<input type="checkbox"/>	<b>Electronic Funds Transfer or Direct Deposit</b> Bank: St George Account Name: Spire One Managed Investment Funds Limited BSB: 332-027 Account number: 555 318 872
<input type="text"/>	Date of Transfer
<input type="text"/>	Reference Used "Investor surname/company or trust name"

**US Tax Compliance Forms**

Existing investors who have completed the relevant W8 forms are not required to complete the W8 forms again.

Please refer to page 1 of the application form to determine which form/s are applicable for your investment.

- I/We have completed the relevant W-8BEN or W-8BEN-E forms located at the end of the application form; OR
- I/We have previously provided the relevant W-8BEN or W-8BEN-E forms for my/our investment entity.

**Beneficial Ownership Details**

I/We declare that all details provided in this application and previous applications, including beneficial ownership remain true and correct and I/we undertake to inform you of any changes to the information supplied as and when they occur.

**INVESTOR CONFIRMATION**

Signature 1*	Signature 2*
<input type="text"/>	<input type="text"/>
Full Name	Full Name
<input type="text"/>	<input type="text"/>
Date	Date
<input type="text"/>	<input type="text"/>
Tick capacity (mandatory for companies):	Tick capacity (mandatory for companies):
<input type="checkbox"/> Sole Director/Company Secretary	<input type="checkbox"/> Sole Director/Company Secretary
<input type="checkbox"/> Director	<input type="checkbox"/> Director
<input type="checkbox"/> Authorised Signatory	<input type="checkbox"/> Authorised Signatory
<input type="checkbox"/> Trustee	<input type="checkbox"/> Trustee
Company Seal (if applicable)	
<input type="text"/>	

\*Joint applicants must both sign;  
\*Company applications must be signed by two Directors, a Director and Secretary or the Sole Director and Secretary of the company; or  
\*For trust/superannuation fund applications each individual trustee must sign.

## 1. INVESTMENT DETAILS

### 1.1 DETAILS

I/we apply to invest in the Spire US Data Centre Colocation Fund (AUD) Series Class Units in the Spire Capital Master Fund:

Amount: AUD

**Minimum initial amount for investment is AUD\$100,000.**

Please tick the box beside your chosen payment method and complete the required details.

**Cheque**

Made payable to: Spire One Managed Investment Funds Limited

**Electronic Funds Transfer or Direct Deposit**

Bank: St George

Account Name: Spire One Managed Investment Funds Limited

BSB: 332-027

Account number: 555 318 872

Date of Transfer

Reference Used "Investor surname/company or trust name"

### Sophisticated/Wholesale investor with understanding

I/we am/are a sophisticated investor and acknowledge that:

- (a) an investment in the Fund is speculative and subject to material risk including loss of all invested capital;
- (b) an investment in the Fund is illiquid; and
- (c) there can be no expectation of returns other than through the distribution of proceeds from the realisation of portfolio of investments, and I/we have taken this into account in deciding to invest.

### Source of Investment Funds

Please identify the source of your investable assets or wealth:

Gainful employment

Inheritance/gift

Business activity

Superannuation savings

Financial Investments

Other - please specify

### What is the purpose of this investment?

Savings

Growth

Income

Retirement

Business account

### 1.2 WHOLESALE CLIENT

I acknowledge that one of the following circumstances apply to me (please indicate):

(a) I am/we are applying for value of at least AUD\$500,000 or more worth of units

(b) I have/we have net assets of at least AUD\$2.5 million

(c) I have/we have a gross income for each of the last two financial years of at least AUD\$250,000 per year, and I am/we are applying for Interests in the Fund for a purpose other than for use in connection with a business

(d) I am/we are a 'professional investor' as defined in the Corporations Act\*

**If (b) or (c) applies, please provide an Accountant's Certificate with your Application Form - see Section 15.**

\*If you consider yourself a 'professional investor' please contact the registrar on the number provided in order to complete the appropriate forms.

## 2. INDIVIDUAL/JOINT INVESTORS/SOLE TRADERS/INDIVIDUAL TRUSTEES - APPLICATION FORM

Complete this section if you are investing in your own name, including as a sole trader.

### 2.1 INVESTOR DETAILS

#### INVESTOR 1

Title				Date of Birth	
Given Names				Surname	
Place of Birth (City/Town)				Country of Birth	
Residential Address (not a PO Box)					
Suburb	State	Postcode	Country		
Email					
Mobile Number			Telephone		
Occupation					
Tax File Number or Exemption Code			Reason for TFN Exemption		

#### INVESTOR 2 (only applicable for joint investors)

Title				Date of Birth	
Given Names				Surname	
Place of Birth (City/Town)				Country of Birth	
Residential Address (not a PO Box)					
Suburb	State	Postcode	Country		
Email					
Mobile Number			Telephone		
Occupation					
Tax File Number or Exemption Code			Reason for TFN Exemption		

If there are more than two individuals please provide details and attach to this Application Form.

#### ADDITIONAL INFORMATION FOR SOLE TRADERS (only applicable if applying as a Sole Trader)

Full Business Name (if any)			
Australian Business Number (if obtained)			
Address of Principal Place of Business (not a PO Box). If same as residential address given above, mark 'As Above'.			
Suburb	State	Postcode	Country

## 2.2 IDENTIFICATION DOCUMENTS

To comply with Australia's Anti-Money Laundering and Counter-Terrorism Financing (**AML/CTF**) legislation, we must collect certain information from prospective investors and their beneficial owners supported by CERTIFIED COPIES of relevant identification documents for all investors and their beneficial owners.

Please refer to Section 13 for details of how to arrange certified copies. Please provide all documents in the proper format otherwise we may not be able to process your application for investment.

**Select one of the following options** to verify each investor and beneficial owner.

- Provide a certified copy of a driver's licence that contains a photograph of the licence/permit holder; or
- Provide a certified copy of a passport that contains a photograph and signature of the passport holder.
- If applying through a Financial Advisor or Authorised Representative, please complete Section 12.3.

## 3. COMPANY/CORPORATE TRUSTEE - APPLICATION FORM

Complete this section if you are investing for, or on behalf of, a company.

### 3.1 COMPANY DETAILS

Full Company Name

Country of Formation, Incorporation or Registration

ARBN (if registered with ASIC)

ACN/ABN (if registered in Australia)

Tax File Number or Exemption Code (Australian residents)

AFS Licence Number (if applicable)

Name of Regulator (if licenced by an Australian Commonwealth, State or Territory statutory regulator)

Registered Business Address in Australia or in Country of Formation

Suburb

State

Postcode

Country

Principal Place of Business (not a PO Box address)

Suburb

State

Postcode

Country

**If an Australian Company**, registration status with ASIC.

Proprietary Company  Public Company

**If a Foreign Company**, registration status with the relevant foreign registration body.

Private/Proprietary Company  Public Company  Other - Please Specify

Name of Relevant Foreign Registration Body

Foreign Company Identification Number

**Is the Company Listed?**

No  Yes - Name of Market/Stock Exchange

**Is the Company a majority-owned subsidiary of an Australian listed company?**

No  Yes - Name of Australian Listed Company

- Name of Market/Stock Exchange

**3.1.2 DIRECTORS OF THE COMPANY/CORPORATE TRUSTEE**

If the company is **registered as a proprietary company by ASIC** or a **private company by a foreign registration body**, please list the name of each director of the company.

Director 1 - Full Name <input type="text"/>	Director 4 - Full Name <input type="text"/>
Director 2 - Full Name <input type="text"/>	Director 5 - Full Name <input type="text"/>
Director 3 - Full Name <input type="text"/>	Director 6 - Full Name <input type="text"/>

*If there are more than six directors please provide their full names on a separate page and attach to this Application Form.*

**3.1.3 BENEFICIAL OWNERS OF THE COMPANY/CORPORATE TRUSTEE**

Please provide details of the beneficial owner of the company who directly or indirectly control the company in Section 6.6. Please refer to Section 13 if you are unsure as to what beneficial owner means.

**3.2 CONTACT PERSON DETAILS (Financial Adviser details not accepted)**

Given Names <input type="text"/>	Surname <input type="text"/>		
Postal Address <input type="text"/>			
Suburb <input type="text"/>	State <input type="text"/>	Postcode <input type="text"/>	Country <input type="text"/>
Email <input type="text"/>			
Mobile Number <input type="text"/>	Telephone <input type="text"/>		

**3.3 IDENTIFICATION DOCUMENTS**

To comply with AML/CTF legislation, we must collect certain identification documents from prospective investors and their beneficial owners supported by CERTIFIED COPIES of relevant identification documents for all investors and their beneficial owners.

Please refer to Section 13 for details of how to arrange certified copies. Please provide all documents in the proper format otherwise we may not be able to process your application for investment.

**Select one of the following options** to verify the company.

- Perform a search of the ASIC database (unit registry to perform on behalf of the investor); or
- Provide a certified copy of the certification of registration issued by ASIC or the relevant foreign registration body (must show full name of company, name of registration body, company identification number and type of company - private or public).

**Select one of the following options** to verify the Officeholders who have signed the Application Form and beneficial owners identified in Section 6.6.

- Provide a certified copy of a driver’s licence that contains a photograph of the licence/permit holder; or
- Provide a certified copy of a passport that contains a photograph and signature of the passport holder.

## 4. TRUST/SUPERANNUATION FUND

Complete this section if you are investing for, or on behalf of, a Trust/Superannuation Fund.

### 4.1 TRUST/FUND DETAILS

Full Name of Trust/Superannuation Fund

Country of Establishment

Tax File Number or Exemption Code

Australian Business Number (if any)

#### 4.1.1 TYPE OF TRUST

(Please tick **ONE** box from the list below to indicate the type of Trust and provide the required information)

**Type A:**  Regulated Trust (e.g. self-managed superannuation fund)

Name of regulator (e.g. ASIC, APRA, ATO)

Registration/Licensing details

**Type B:**  Other Type of Trust/Unregulated Trust

Trust Description (e.g. family, unit, charitable)

**Type C:**  Government Superannuation Fund

Name of the legislation establishing the fund

**Type D:**  Foreign Superannuation Fund

Name of Regulator

Registration/Licensing Details

### 4.2 ADDITIONAL INFORMATION FOR TYPE B AND TYPE D TRUSTS

#### 4.2.1 SETTLOR OF THE TRUST

The material asset contribution to the trust by the settlor at the time the trust was established was less than \$10,000.00.

The settlor of the trust is deceased.

Neither of the above is correct:  
Provide the full name of the settlor of the trust.

#### 4.2.2 BENEFICIARY DETAILS

Do the terms of the Trust identify the beneficiaries by reference to a membership of a class?

**Yes** - Describe the class of beneficiaries below (e.g. unit holders, family members of named person, charitable purposes)

**No** - Provide the full names of each beneficiary in respect of the trust in Section 6.6 (includes beneficial owners who ultimately own 25% or more of the trust). Refer to Section 14 if you are unsure as to what beneficial owner means.

### 4.3 TRUSTEE DETAILS

If a trustee is an individual, please complete Section 2. If a trustee is a company, please complete Section 3.

#### 4.4 IDENTIFICATION DOCUMENTS

To comply with AML/CTF legislation, we must collect certain information from prospective investors and their beneficial owners supported by CERTIFIED COPIES of relevant identification documents for all investors and their beneficial owners.

Please refer to Section 13 for details of how to arrange certified copies. Please provide all documents in the proper format otherwise we may not be able to process your application for investment.

**For Trusts identified under 4.1.1 as Type A & Type C** – select one of the following options to verify the Trust.

- Perform a search of the relevant regulator’s website e.g. ‘Super Fund Lookup’ (unit registry to perform on behalf of the investor);
- Provide a copy of an offer document of the managed investment scheme e.g. a copy of a Product Disclosure Statement; or
- Provide a copy or relevant extract of the legislation establishing the government superannuation fund sourced from a government website.

**For Trusts identified under 4.1.1 as Type B & Type D** – select one of the following options to verify the Trust.

- Provide a certified copy or a certified extract of the Trust Deed containing the cover page, recitals and signature page;
- Provide an original letter from a solicitor or qualified accountant that confirms the name of the Trust and full name of the settlor of the Trust; or
- Provide a notice issued by the Australian Taxation Office within the last 12 months (e.g. a Notice of Assessment).

**For Trusts identified under 4.1.1 as Type B & Type D** – select one of the following options to verify the Beneficiaries and the beneficial owners identified in Section 6.6.

- Provide a certified copy of a driver’s licence that contains a photograph of the licence/permit holder; or
- Provide a certified copy of a passport that contains a photograph and signature of the passport holder.

**AND** relevant identification documents for the trustee as specified in Section 2 or 3 (as applicable).

#### 5. PAYMENT INSTRUCTIONS DISTRIBUTIONS AND WITHDRAWALS

##### Financial Institution Account Details (must be an Australian financial institution)

Please provide account details for the credit of withdrawals and credit of distributions. Unless requested otherwise, this will be the bank account we credit any withdrawal proceeds. By providing your nominated account details in this section you authorise the Issuer to use these details for all future transaction requests that you make until written notice is provided otherwise. For additional investments, a nomination in this section overrides any previous nominations.

Account Name

Bank/Institution

Branch

BSB

Account Number

SWIFT Code (if applicable)

The name of your nominated bank account must be the same as the Investor’s name.



## 6. ACCOUNT HOLDER'S TAX RESIDENCY AND CLASSIFICATION - FATCA & CRS

The account holder is the person listed or identified as applicant in Sections 2, 3 and 4 (**Account Holder**).

The Account Holder's Country of Tax Residence, Tax payer Identification Number (**TIN**) or Tax File Number (**TFN**), Global Intermediary Identification Number (**GIIN**), FATCA Status, CRS Status and controlling persons (includes beneficial ownership details) should be provided in this section. If the person opening the account is not a Financial Institution and is acting as an intermediary, agent, custodian, nominee, signatory, investment advisor or legal guardian on behalf of one or more other account holders this form must be completed by or on behalf of that other person who is referred to as the Account Holder.

If you are unable to complete this form please seek appropriate advice relating to the tax information required. For further details relating to the implementation of FATCA and CRS, please refer to the Australian Taxation Office's guidance material link: ([click here](#))

### IF YOU ARE APPLYING:

- As an Individual/Joint Investors/Sole Trader please complete Section 6.1.**
- All other types of entities please complete Sections 6.2, 6.3, 6.4, 6.5 and 6.6.**

### 6.1 TAX RESIDENCE - INDIVIDUAL/SOLE TRADER

#### 6.1.1 INVESTOR 1

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes (including Australia).

Country of Tax Residence 1	TIN 1/TFN	TIN Unavailable: <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	
Country of Tax Residence 2 (if applicable)	TIN 2/TFN (if applicable)	TIN Unavailable: <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	
Country of Tax Residence 3 (if applicable)	TIN 3/TFN (if applicable)	TIN Unavailable: <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	

**TIN Unavailable Explanation(s)** - If any 'TIN Unavailable' box is checked, please provide an explanation.

- I certify the tax residence countries provided represent all countries in which I am considered a tax resident.**  
If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each such additional country.

#### 6.1.2 IS THE ACCOUNT HOLDER A U.S. CITIZEN OR RESIDENT OF THE U.S. FOR TAX PURPOSES?

A U.S. person includes a U.S. citizen or resident alien of the U.S. even if residing outside the U.S.

- No** (If individual, proceed to Section 7. If Joint Investor, proceed to Section 6.1.3)
- Yes** If 'Yes', the Account Holder's U.S. country of residence and U.S. Tax Identification Number must be provided above.

#### 6.1.3 INVESTOR 2

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes (including Australia).

Country of Tax Residence 1	TIN 1/TFN	TIN Unavailable: <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	
Country of Tax Residence 2 (if applicable)	TIN 2/TFN (if applicable)	TIN Unavailable: <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	
Country of Tax Residence 3 (if applicable)	TIN 3/TFN (if applicable)	TIN Unavailable: <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	

**TIN Unavailable Explanation(s)** - If any 'TIN Unavailable' box is checked, please provide an explanation.

- I certify the tax residence countries provided represent all countries in which I am considered a tax resident.**  
If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each such additional country.

**6.1.4 IS THE ACCOUNT HOLDER A U.S. CITIZEN OR RESIDENT OF THE U.S. FOR TAX PURPOSES?**

A U.S. person includes a U.S. citizen or resident alien of the U.S. even if residing outside the U.S.

- No** (Proceed to Section 7)
- Yes** If 'Yes', the Account Holder's U.S. country of residence and U.S. Tax Identification Number must be provided above.

**6.2 ACCOUNT HOLDER'S GIIN (IF ANY) - COMPANIES, TRUSTS AND OTHER TYPES OF ENTITIES**

Account Holder's GIIN (if any)

Sponsoring Entity's Name (if the Account Holder is a sponsored entity, please provide the sponsor's GIIN)

**6.3 TAX RESIDENCE OF THE ACCOUNT HOLDER - COMPANIES, TRUSTS AND OTHER TYPES OF ENTITIES**

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes (including Australia).

Country of Tax Residence 1 <input type="text"/>	TIN 1/TFN <input type="text"/>	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 2 (if applicable) <input type="text"/>	TIN 2/TFN (if applicable) <input type="text"/>	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 3 (if applicable) <input type="text"/>	TIN 3/TFN (if applicable) <input type="text"/>	TIN Unavailable: <input type="checkbox"/>

**TIN Unavailable Explanation(s)** - If any 'TIN Unavailable' box is checked, please provide an explanation.

- I/We certify the tax residence countries provided represent all countries in which the Account Holder is considered a tax resident.**  
If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each such additional country.

**6.4 FATCA STATUS - COMPANIES, TRUSTS AND OTHER TYPES OF ENTITIES**

**6.4.1 U.S. PERSON CERTIFICATION**

Is the Account Holder a specified U.S. person?

- No** (Proceed to Section 6.4.2)
- Yes** Provide a U.S. Taxpayer Identification Number (TIN):

**6.4.2 NON U.S. PERSON CERTIFICATION**

**Select a classification that matches your FATCA status:**  
Select only a single category. Refer to Section 14 for Key Definitions or [\(click here\)](#).

- Exempt beneficial owner (includes self-managed superannuation fund)** (Proceed to Section 6.5)
- Active NFFE** (Proceed to Section 6.5)
- Passive NFFE** (Complete Section 6.5 and 6.6)
- Direct Reporting NFFE** (Provide GIIN in Section 6.2 then proceed to Section 6.5)
- Participating FFI** (Provide GIIN in Section 6.2 then proceed to Section 6.5)
- Local/Partner Jurisdiction FFI** (Provide GIIN in Section 6.2 then proceed to Section 6.5)
- Deemed-Compliant FFI**  
Select deemed-compliant category:
  - Trustee-Documented Trust (Provide GIIN and Trustee name in Section 6.2 then proceed to Section 6.5)
  - Sponsored Investment Vehicle (Provide GIIN and Sponsor's name in Section 6.2 then proceed to Section 6.5)
  - Registered-Deemed Compliant FFI (Provide GIIN in Section 6.2 then proceed to Section 6.5)
  - Other Deemed-Compliant Category (Proceed to Section 6.5)

- Nonparticipating FFI** (Proceed to Section 6.5)
- Sponsored Direct Reporting NFFE** (Provide GIIN and Sponsor's name in Section 6.2 then proceed to Section 6.5)
- Other - describe the FATCA status**  
  
 (Proceed to Section 6.5)

**6.5 CRS STATUS - COMPANIES, TRUSTS AND OTHER TYPES OF ENTITIES**

**6.5.1 FINANCIAL INSTITUTION**

Is the entity an Investment Entity managed by another Financial Institution?

- No** (Proceed to Section 6.5.2)
- Yes** If any tax residence country provided is not a participating CRS jurisdiction, then complete Section 6.6.

**6.5.2 NON-FINANCIAL ENTITY (NFE)**

If the Account Holder is a Non-Financial Entity (NFE), select a classification that matches your CRS status: Refer to Section 14 for Key Definitions or [\(click here\)](#).

- Non-Reporting Financial Institution (includes Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Exempt Collective Investment Vehicle, Trustee Documented Trust and Self-managed Superannuation Fund)** (Proceed to Section 6.6)
- Other Active NFE** (Proceed to Section 6.6)
- Passive NFE** (Complete Section 6.6)
- Government Entity, International Organisation and Central Bank** (Proceed to Section 6.6)
- A corporation, the stock of which is regularly traded on an established securities market (or entity related to such a corporation):**  
 Name of Securities Market:   
 OR  
 Name of Related Entity:   
 (Proceed to Section 6.6)
- Other - describe the CRS Status**  
  
 (Proceed to Section 6.6)

**6.6 CONTROLLING PERSONS (INCLUDES BENEFICIARY DETAILS UNDER SECTIONS 3.1.3 AND 4.2.2)**

**This section is considered an integral part of the self-certification to which it is associated. If there is a change in controlling persons/beneficial ownership, please submit an updated form within 30 days.**

**6.6.1  CONTROLLING PERSON 1 AND/OR  BENEFICIAL OWNER 1**

First Name	Family Name/Surname		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Current Residential Address			
<input style="width: 100%; height: 25px;" type="text"/>			
City/Town	State/Province	Postcode	Country (do not abbreviate)
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Date of Birth (DD/MM/YYYY)	City/Town of Birth	Country of Birth	
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	
Country of Tax Residence 1	TIN/TFN 1		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Country of Tax Residence 2	TIN/TFN 2		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Country of Tax Residence 3	TIN/TFN 3		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		

**TIN Unavailable Explanation(s)** - If TIN is not provided above, please provide an explanation.

**6.6.2**  **CONTROLLING PERSON 2** AND/OR  **BENEFICIAL OWNER 2**

First Name

Family Name/Surname

Current Residential Address

City/Town

State/Province

Postcode

Country (*do not abbreviate*)

Date of Birth (DD/MM/YYYY)

City/Town of Birth

Country of Birth

Country of Tax Residence 1

TIN/TFN 1

Country of Tax Residence 2

TIN/TFN 2

Country of Tax Residence 3

TIN/TFN 3

**TIN Unavailable Explanation(s)** - *If TIN is not provided above, please provide an explanation.*

If there are more than 2 controlling persons or beneficial owners or Countries of Tax Residence, please provide the details on a separate page and attach to this Application Form.

## 7. POLITICALLY EXPOSED PERSON (PEP) – Refer to Section 13 for details

Are there any PEPs under this Application Form?

No

Yes

If yes, please provide the name of anyone that is named in this Application Form as a PEP (includes investors, company directors and beneficial owners) or is an immediate family member or close associate of a PEP.

**Name of the PEP**

**Description of PEP's position**

**Name of the PEP**

**Description of PEP's position**

If there more than 2 PEPs please provide the details on a separate page and attach to this Application Form

## 8. PRIVACY

Please tick the box if you consent to your personal information being used and disclosed for marketing purposes as broadly described in the Privacy Statement in the IM.

I/we wish to receive information regarding future investment opportunities.

You may change your election at any time by contacting the Issuer.

## 9. EMAIL COMMUNICATION CONSENT

Please tick the box below if you would like to receive all communications, including periodic statements, via email.

I/we would like to receive all communications via email.

*If the above box is not ticked all communications will be posted to you.*

## 10. INVESTOR DECLARATION AND SIGNATURES

### DECLARATION AND SIGNATURES

When you complete this Application Form you make the following declarations:

- I/we have read and understood the Term Sheet and the IM to which this Application Form applies, including any supplemental information;
- I/we have received and accepted the offer to invest in Australia;
- I/we am/are a wholesale client as defined in Section 761G of the Corporations Act 2001 (Cth) and provide all supporting documents required to evidence this. I/we am/are therefore eligible to invest in the Fund;
- The information provided in my/our Application Form is true, correct and complete in all respects;
- I/we agree to be bound by the provisions of the Term Sheet governing the Fund as amended from time to time;
- I/we acknowledge that none of the Issuer, their related entities, directors or officers have guaranteed or made any representation as to the performance or success of the Fund, or the repayment of capital from the Fund. Investments in the Fund are subject to various risks, including delays in repayment and loss of income or principal invested. Investments in the Fund are not deposits with or other liabilities of the Issuer or any of its related bodies corporate or associates;
- I/we acknowledge the Issuer reserves the right to reject any application or scale back an application in its absolute discretion;
- If applicable, after assessing my/our circumstances, I/we have obtained my/our own independent financial advice prior to investing in the Fund;
- If this Application Form is signed under Power of Attorney, each Attorney declares he/she has not received notice of revocation of that power (a certified copy of the Power of Attorney should be submitted with this Application Form);
- I am/we are over 18 years of age and I/we are eligible to hold an interest/investment in the Fund;
- I/we have all requisite power and authority to execute and perform the obligations under the Term Sheet and this Application Form;
- I/we acknowledge that application monies will be held in a trust account until invested in the Fund or returned to me/us. Interest will not be paid to applicants in respect of their application monies regardless of whether their monies are returned;
- I/we have read the information on privacy and personal information contained in the IM and consent to my/our personal information being used and disclosed as set out in the IM;
- I/we acknowledge that the Issuer may deliver and make reports, statements and other communications available in electronic form, such as e-mail or by posting on a website;
- I/we indemnify the Issuer and each of its related bodies corporate, directors and other officers, shareholders, servants, employees, agents and permitted delegates (together, the **Indemnified Parties**) and to hold each of them harmless from and against any loss, damage, liability, cost or expense, including reasonable legal fees (collectively, a **Loss**) due to or arising out of a breach of representation, warranty, covenant or agreement by me/us contained in any document provided by me/us to the Issuer, its agents or other parties in connection with my/our investment in the Fund. The indemnification obligations provided herein survive the execution and delivery of this Application Form, any investigation at any time made by the Issuer and the issue and/or sale of the investment;
- To the extent permitted by law, I/we release each of the Indemnified Parties from all claims, actions, suits or demands whatsoever and howsoever arising that I/we may have against any Indemnified Party in connection with the Term Sheet, IM or my/our investment;
- Other than as disclosed in this Application Form, no person or entity controlling, owning or otherwise holding an interest in me/us is a United States citizen or resident of the United States or any other country for taxation purposes;
- I/we will promptly notify the Issuer of any change to the information I/we have previously provided to the Issuer, including any changes which result in a person or entity controlling, owning or otherwise holding an interest in me/us;
- I/we consent to the Issuer disclosing any information it has in compliance with its obligations under the U.S. Foreign Account Tax Compliance Act (**FATCA**) and the OECD Common Reporting Standards for Automatic Exchange of Financial Account Information (**CRS**) and any related Australian law and guidance implementing the same. This may include disclosing information to the Australian Taxation Office, who may in turn report that information to the relevant tax authorities as required;
- I/we acknowledge that the collection of my/our personal information may be required by the Financial Transaction Reports Act 1988, the Corporations Act 2001, the Income Tax Assessment Act 1936, the Income Tax Assessment Act 1997, the Taxation Administration Act 1953, the FATCA and CRS (includes any related Australian law and guidance) and the Anti-Money Laundering and Counter-Terrorism Financing Act 2006. Otherwise, the collection of information is not required by law, but I/we acknowledge that if I/we do not provide personal information, the Issuer may not allow me/us to invest in the Fund;
- I am/we are not aware and have no reason to suspect that the monies used to fund my/our investment in the Fund have been or will be derived from or related to any money laundering, terrorism financing or similar or other activities illegal under applicable laws or regulations or otherwise prohibited under any international convention or agreement (**AML/CTF Law**);
- I/we will provide the Issuer with all additional information and assistance that the Issuer may request in order for the Issuer to comply with the AML/CTF Law, FATCA and CRS;
- I/we acknowledge that the Issuer may decide to delay or refuse any request or transaction, including by suspending the issue or redemption of investment in the Fund, if the Issuer is concerned that the request or transaction may breach any obligation of, or cause the Issuer to commit or participate in an offence (including under the AML/CTF Law, FATCA and CRS);

Signature 1\*

Full Name

Date

Tick capacity (mandatory for companies):

- Sole Director and Company Secretary
- Director
- Secretary
- Authorised Signatory
- Trustee

Company Seal (if applicable)

Signature 2\*

Full Name

Date

Tick capacity (mandatory for companies):

- Sole Director and Company Secretary
- Director
- Secretary
- Authorised Signatory
- Trustee

\*Joint applicants must both sign;

\*Company applications must be signed by two Directors, a Director and Secretary or the Sole Director and Secretary of the company, details of which appear in Section 3.1; or

\*For trust/superannuation fund applications each individual trustee must sign.

**Application Process:**

**Step 1**

- Option 1 - Existing Investors in:**
  - Spire USA Multifamily Fund IV (AUD) APIR: SPI1337AU;
  - Spire Aero Aggregates Fund (AUD) APIR: SPI8236AU; or
  - Spire Bridge 2020 K-Series Co-investment Fund (USD) APIR: SPI1793AU**Only Complete Existing Investor Investment Form on page 2**
- Option 2 - Online Form - (click here)**
- Option 3 - Complete Form** (i.e. fill in all relevant sections of this form in blue or black pen)

**Step 2 - Send your application**

Select your method of delivery below:

- Option 1 - Online - (click here)**
- Option 2 - Email** - Scan and email your application to [spire@oneregistryservices.com.au](mailto:spire@oneregistryservices.com.au) (please include all supporting documents)
- Option 3 - Post/Delivery** - Please post completed application form and all supporting documents to:  
 Spire US Data Centre Colocation Fund (AUD) Unit Registry  
 PO Box R1479  
 Royal Exchange NSW 1225

**Questions**

If none of the above categories are applicable to you, or you have other questions relating to this Application Form, please contact the registrar on +61 2 8188 1510 or email [spire@oneregistryservices.com.au](mailto:spire@oneregistryservices.com.au).

## 11. AUTHORISED REPRESENTATIVE OR AGENT

Complete this section if you are completing this Application Form as an agent under a direct authority such as a Power of Attorney. You must also complete the section relevant to the investor/applicant that you are acting on behalf of.

For AML documentary requirements please refer to page 5.

### 11.1 APPOINTMENT OF POWER OF ATTORNEY OR OTHER AUTHORISED REPRESENTATIVE

I am an agent under Power of Attorney or the investor's legal or nominated representative - complete 6.2

Full name of authorised representative/agent

Title of role held with applicant

Signature

### 11.2 DOCUMENTATION

You must attach a valid authority such as a Power of Attorney, guardianship order, grant of probate, appointment of bankruptcy trustee etc.: D The document is an original or certified copy

The document is current and complete

The document permits the attorney/agent/representative (you) to transact on behalf of the applicant/investor

The document is signed by the applicant/investor or a court official

## 12. FINANCIAL ADVISER

By completing this section you nominate the named adviser as your financial adviser for the purposes of your investment in the Fund. You also consent to give your financial adviser/authorised representative/agent access to your account information unless you indicate otherwise by ticking the box in Section 12.4.

For AML documentary requirements please refer to page 5.

### 12.1 FINANCIAL ADVISER

I am a financial adviser completing this application form as an authorised representative or agent

Name of Adviser

AFSL Number

Dealer Group

Name of Advisory Firm

Postal Address

Suburb

State

Postcode

Country

Email Address of Advisory Firm (required)

Email Address of Adviser

Business Telephone

Facsimile

## 12.2 ADVISER PROFESSIONAL FEE FOR SERVICE

To be completed by Applicants if a professional fee for service is to be paid. If this section is not completed, no professional fee for service will be paid to an adviser on your behalf. I/We have agreed to pay my/our adviser a professional fee for service in relation to my/our Investment and hereby direct the Trustee to pay to my/our adviser on my/our behalf an amount of:

- 1% of my/our Application Amount;
- 2% of my/our Application Amount; or
- 3% of my/our Application Amount; to be deducted from my/our Application Amount.

**OR**

Please insert a dollar amount that you wish to pay to your adviser as a professional fee for service:

\$

be deducted from my/our Application Amount.

## 12.3 FINANCIAL ADVISER DECLARATION

- I/We hereby declare that I/we are not a U.S. Person as defined in the IM and Term Sheet
- I/We hereby declare that the investor is not a U.S. Person as defined in the IM and Term Sheet
- I have completed an appropriate Customer Identification Procedure (CIP) on this investor which meets the requirements (per type of investor) set out above,

**AND EITHER**

- I/We have attached the relevant CIP documents,

**OR**

- I/We have not attached the CIP documents however I/We confirm that I have completed the AMUKYC checks on the applicant(s) in accordance to the AUSTRAC's requirements. I/We also agree to provide Spire Capital the relevant CIP documents on request.

Financial Adviser Signature

Date

## 12.4 ACCESS TO INFORMATION

Unless you elect otherwise, your financial adviser **will** be provided access to your account information or receive copies of statements and transaction confirmations.

- Please tick this box if you **DO NOT** want your financial adviser to have access to information about your investment.
- Please tick this box if you **DO NOT** want copies of statements and transaction confirmations sent to your adviser.



### 13. CERTIFYING A COPY OF AN ORIGINAL DOCUMENT

All documents must be provided in a certified copy format - in other words, a copy of the original document that has been certified by an eligible certifier.

A 'certified extract' means an extract that has been certified as a true copy of some of the information contained in a complete original document by one of the persons described below.

Please note that we require the copy which was actually signed by the certifier (i.e. the original penned signature of the certifier).

#### **People who can certify documents or extracts are:**

1. A lawyer, being a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described).
2. A judge of a court.
3. A magistrate.
4. A chief executive officer of a Commonwealth court.
5. A registrar or deputy registrar of a court.
6. A Justice of the Peace.
7. A notary public (for the purposes of the *Statutory Declaration Regulations 1993*).
8. A police officer.
9. An agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public.
10. A permanent employee of the Australian Postal Corporation with 2 or more years of continuous service who is employed in an office supplying postal services to the public.
11. An Australian consular officer or an Australian diplomatic officer (within the meaning of the *Consular Fees Act 1955*).
12. An officer with 2 or more continuous years of service with one or more financial institutions (for the purposes of the *Statutory Declaration Regulations 1993*).
13. A finance company officer with 2 or more continuous years of service with one or more financial companies (for the purposes of the *Statutory Declaration Regulations 1993*).
14. An officer with, or authorised representative of, a holder of an Australian financial services licence, having 2 or more continuous years of service with one or more licensees.
15. A member of the Institute of Chartered Accountants in Australia, CPA Australia or the National Institute of Accountants with 2 or more years of continuous membership.

## 14. KEY DEFINITIONS

### CONTROLLING PERSON(S)

'Controlling persons' means with respect to an entity that is a legal person, natural person(s) who exercises control over an entity.

This should be interpreted in a manner consistent with relevant Financial Action Task Force Recommendations on the terms "beneficial owner". Investors that are Passive NFFEs or NFEs under FATCA and CRS respectively should consult their own advisors regarding any Control Person(s) they may have.

### POLITICALLY EXPOSED PERSONS (PEP)

To comply with AML/CTF laws, we require you to disclose whether you are, or have an association with, a Politically Exposed Person ('PEP'). A PEP is an individual who holds a prominent public position or function in a government body or an international organisation in Australia or overseas, such as a Head of State, or Head of a Country or Government, or a Government Minister, or equivalent senior politician. A PEP can also be an immediate family member of a person referred to above, including spouse, de facto partner, child, and a child's spouse or a parent. A close associate of a PEP, i.e. any individual who is known to have joint beneficial ownership of a legal arrangement or entity is also considered to be a PEP. Where you identify as, or have an association with, a PEP, we may request additional information from you.

### BENEFICIAL OWNER

To comply with AML/CTF laws, we require you to disclose the beneficial owners. Beneficial owner means an individual who ultimately owns or controls (directly or indirectly) the investor.

'Owns' means ownership (either directly or indirectly) of 25% or more of the investor.

'Controls' includes control as a result of, or by means of, trusts, agreements, arrangements, understandings and practices, whether or not having legal or equitable force and whether or not based on legal or equitable rights, and includes exercising and control through the capacity to determine decisions about financial and operating policies.

### TAXPAYER IDENTIFICATION NUMBER (TIN)

Taxpayer Identification Number (**TIN**) means the number assigned by each country for the purpose of administering tax laws. This is the equivalent of a Tax File Number (**TFN**) in Australia or an Employer Identification Number (**EIN**) in the U.S.

### GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

Global Intermediary Identification Number (**GIIN**) means the Global Intermediary Identification Number (**GIIN**) and it is a unique identification number that non-U.S. financial institutions receive from the IRS (i.e. IRS of the U.S.) when they register as a financial institution for FATCA.

### FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)

FATCA means the U.S. Foreign Account Tax Compliance Act.

### FINANCIAL INSTITUTION

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:

1. **Depository institution** - entity that accepts deposits in the ordinary course of banking or similar business (banks, credit unions), or
2. **Custodial institution** - entity that holds financial assets for the account of others as a substantial portion of its business (brokers, custodians), or
3. **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.

### NONE 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

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 (including dual or multiple citizens)
- U.S. companies, trusts or partnerships

## CONTROLLING PERSONS

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.

## GIIN

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

## TIN

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.
  - 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 eg Australian registered charity)

## FATCA STATUS

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

1. **Active NFFE** – any NFFE that meets the criteria in paragraph 4. B. VI of Annex 1 of the IGA including:
  - NFFE where less than 50% of gross 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 (eg a listed public company); or
  - Entity organised in U.S. Territory and wholly owned U.S. its residents; or
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 organisation or wholly owned agency or instrumentality, intergovernmental organization (including supranational organisation) the income of which does not inure to the beneficial of private persons, and that has signed a headquarters agreement with the Government of Australia;
  - 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 or New Zealand residents);
  - Small local banks that meet criteria listed in paragraph III. B of Annex II of the IGA;
  - Financial Institution that is not an Investment Entity with only Low- Value Accounts (i.e. value of U.S.\$ 50,000 or less) and with total assets of no more than U.S.\$50 million;
  - Qualified credit card issuer (generally with customer deposits (overpayment) 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 compliant Sponsoring entity;
  - Certain Investment Managers and Investment Advisers;
  - Certain Collective Investment Vehicles that meet criteria listed in paragraph E. IV of Annex of 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 IGA FFI; or
  - Reporting IGA FFI; or
  - Exempt Beneficial Owner

## COMMON REPORTING STANDARDS (CRS)

CRS means OECD Common Reporting Standards for Automatic Exchange of Financial Account Information.

## NFE

An “NFE” is any Entity that is not a Financial Institution.

## ACTIVE NFE

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

1. less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
2. the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
3. the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
4. substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds 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;

5. the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
6. the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
7. the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
8. the NFE meets all of the following requirements (a “non-profit NFE”):
  - it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - it is exempt from income tax in its jurisdiction of residence;
  - it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

**Note:** Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

## NON-REPORTING FINANCIAL INSTITUTION

A Non-Reporting Financial Institution” means any Financial Institution that is:

- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

## PASSIVE NFE

Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

## 15. ACCOUNTANT'S CERTIFICATE THAT CLIENT IS WHOLESALE UNDER SECTION 761G(7) OF THE CORPORATIONS ACT

The following section is for the use of Australian Applicants only who are investing less than AUD\$500,000.

I certify that:

### Full Legal Name of Person (Individual or Company)

- has net assets of at least AUD\$2.5 million; or
- a gross income for each of the last 2 financial years of at least AUD\$250,000 per year.

### Controlled companies/and or trusts

It is also confirmed for the purposes of the Corporations Act the above named person controls the following companies and trusts:

Full Name of Company/Trust

ABN/ACN/ARBN (if any)

Full Name of Company/Trust

ABN/ACN/ARBN (if any)

Full Name of Company/Trust

ABN/ACN/ARBN (if any)

I confirm that I am a member of one or more of the following professional bodies (tick appropriate box):

- CPA Australia ("CPA" or "FCPA"); or
- Institute of Chartered Accountants in Australia ("CA", "ACA" or "FCA"); or
- The National Institute of Accountants in Australia ("PNA", "FPNA", "FINA" or "MNIA"); or
- Other foreign eligible professional body for the purposes of the Corporations Act (please specify)

and I have at least 3 years practical experience as an accountant or auditor and I am giving this certificate in respect of my country of qualification, not being Australia

- I am subject to and in compliance with the professional body's continuing education requirements.
- I am aware that the Issuer, and any subsidiary of the Issuer may rely on this certificate for such period of time as is permitted by the Corporations Act.
- I confirm that I am independent of the above-named person and/or entities.

Signature of Accountant

Business Address

Name of Accountant

Name of Firm

Date

### Guidance Notes of completing the Wholesale Client Certificate:

In determining the net assets of the person, the net assets of a company or trust controlled by the person may be included in the calculations.

In determining the gross income of the person, the gross income of a company or trust controlled by the person may be included in the calculations.

Refer section 708(8)(d) and section 761G(7). For this purpose "control" has the meaning given to it in section 50AA of the Corporations Act 2001 and, in general, means having the capacity to determine the outcome of decisions about the relevant company's or trust's financial and operating policies.

A list of approved foreign eligible professional bodies is listed by ASIC at:

<http://www.asic.gov.au/asic/asic.nsf/byheadline/Certificates+issued+by+a+qualified+accountant?openDocument>

# Form W-8BEN

(Rev. July 2017)

Department of the Treasury  
Internal Revenue Service

## Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

- ▶ For use by individuals. Entities must use Form W-8BEN-E.
- ▶ Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.
- ▶ Give this form to the withholding agent or payer. Do not send to the IRS.
- ▶ Email completed form to [spire@oneregistryservices.com.au](mailto:spire@oneregistryservices.com.au)

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

(Rev. July 2017)

Department of the Treasury  
Internal Revenue Service

► **For use by individuals. Entities must use Form W-8BEN-E.**  
► **Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) 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

**Do NOT use this form if:**

**Instead, use Form:**

- You are NOT an individual . . . . . **W-8BEN-E**
- You are a U.S. citizen or other U.S. person, including a resident alien individual . . . . . **W-9**
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) . . . . . **W-8ECI**
- You are a beneficial owner who is receiving compensation for personal services performed in the United States . . . . . **8233 or W-4**
- You are a person acting as an intermediary . . . . . **W-8IMY**

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

<b>1</b> Name of individual who is the beneficial owner		<b>2</b> Country of citizenship	
<b>3</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>			
City or town, state or province. Include postal code where appropriate.		Country	
<b>4</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
<b>5</b> U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		<b>6</b> Foreign tax identifying number (see instructions)	
<b>7</b> Reference number(s) (see instructions)		<b>8</b> Date of birth (MM-DD-YYYY) (see instructions)	

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

**9** I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**10 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 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

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

**Part III 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:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

**Sign Here** ►

\_\_\_\_\_  
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

\_\_\_\_\_  
Print name of signer Capacity in which acting (if form is not signed by beneficial owner)



# Form W-8BEN-E

(Rev. July 2017)

Department of the Treasury  
Internal Revenue Service

## 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.
- ▶ Email completed form to [spire@oneregistryservices.com.au](mailto:spire@oneregistryservices.com.au)

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

(Rev. July 2017)

Department of the Treasury  
Internal Revenue Service

▶ 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.

**Do NOT use this form for:**

**Instead use Form:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> 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):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Estate
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Government
<input type="checkbox"/> Private foundation	<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.  Yes  No

**5** 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"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <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"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.  <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input 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.
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**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
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**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> GIIN	<b>b</b> Foreign TIN
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**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):
- |  |   |
|--|---|
| <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"/> 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.



