



# Tax details form

## Guide to completing this form:

- this form is required to be used as part of your application for the Macquarie account\* you are applying for or in relation to your existing Macquarie account\*
- if you are providing this form as part of your application for a Macquarie account\* please ensure that you have completed the application form and have read the relevant offer document before signing and returning this form along with your application form
- complete one form for each entity. Please use black ink and complete all applicable sections of this form in BLOCK LETTERS
- contact your Financial Services Professional or your Macquarie relationship manager if you have any queries.

For more information call **1800 806 310** or if overseas call **+61 7 3233 8136**. You can also visit the website at [macquarie.com.au/personal](http://macquarie.com.au/personal) or email [transact@macquarie.com](mailto:transact@macquarie.com).

Business Banking clients, for more information call **1800 052 293**. You can also visit the website at [macquarie.com.au/business](http://macquarie.com.au/business) or email [business@macquarie.com](mailto:business@macquarie.com).

# 1

## Type of entity

**You are not required to complete all sections of this form. Mark your entity type below and complete only the identified section and the Declaration (section 8).**

- |   |  |
|---|--|
| <input type="checkbox"/> Individual, sole trader and joint ► <b>go to section 2</b>       | <input type="checkbox"/> Unregulated Trusts or Trustee and Foreign Trusts ► <b>go to section 6</b> |
| <input type="checkbox"/> Australian companies ► <b>go to section 3</b>                    | <input type="checkbox"/> Partnerships ► <b>go to section 7</b>                                     |
| <input type="checkbox"/> Foreign companies ► <b>go to section 4</b>                       | <input type="checkbox"/> Associations ► <b>go to section 8</b>                                     |
| <input type="checkbox"/> Australian Regulated Trusts or Trustees ► <b>go to section 5</b> | <input type="checkbox"/> Registered Co-operatives ► <b>go to section 9</b>                         |

Please note Government bodies and Regulated super funds do not need to complete this form.

# 2

## Individual, sole trader or joint applicants

### 2.1 Individual or joint applicant details

Only complete this section if you are an individual or joint applicant. If you are a sole trader ► **go to section 2.2 on page 3**

#### Individual 1

First and middle name(s):

Surname:

Date of birth:

Residential address (PO Box is NOT acceptable)

Street name and number:

Suburb:  State:  Postcode:

Country:

\* References to "Macquarie account" is a reference to any account or financial product offered by the relevant member of the Macquarie Group of companies, including but not limited to Macquarie Bank Limited ABN 46 008 583 542, Macquarie Investment Management Limited ABN 66 002 867 003 and Macquarie Equities Limited ABN 41 002 574 923.

## Individual, sole trader or joint applicants (continued)

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Please answer **both** tax residency questions:

**Are you an Australian resident for tax purposes?**

Yes  No

**Are you a resident of another country for tax purposes?**

No ► **go to section 10**

Yes. If the individual is a tax resident of a country other than Australia, please provide their tax identification number (TIN) or equivalent below. If they are a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

*Please note a US TIN must be provided if you are a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.*

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The individual has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

### Individual 2

First and middle name(s):

Surname:  Date of birth:  /  /

**Residential address (PO Box is NOT acceptable)**

Street name and number:

Suburb:  State:  Postcode:

Country:

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Please answer **both** tax residency questions:

**Are you an Australian resident for tax purposes?**

Yes  No

**Are you a resident of another country for tax purposes?**

No ► **go to section 10**

Yes. If the individual is a tax resident of a country other than Australia, please provide their tax identification number (TIN) or equivalent below. If they are a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

*Please note a US TIN must be provided if you are a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.*

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

## Individual, sole trader or joint applicants (continued)

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The individual has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

### Individual 3

First and middle name(s):

Surname:  Date of birth:  /  /

#### Residential address (PO Box is NOT acceptable)

Street name and number:

Suburb:  State:  Postcode:

Country:

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Please answer **both** tax residency questions:

#### Are you an Australian resident for tax purposes?

Yes  No

#### Are you a resident of another country for tax purposes?

No ► **go to section 10**

Yes. If the individual is a tax resident of a country other than Australia, please provide their tax identification number (TIN) or equivalent below. If they are a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

*Please note a US TIN must be provided if you are a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.*

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The individual has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

**!** Provide details of any additional foreign tax residents or joint applicants on a separate sheet.

► **go to section 10**

## 2.2 Sole trader details

Only complete this section if you are a **sole trader**.

Full business name:

ABN:

#### Principal place of business (PO Box is NOT acceptable)

Street name and number:

Suburb:  State:  Postcode:

Country:

## Details of the individual, sole trader or joint applicants (continued)

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Please answer **both** tax residency questions:

**Are you an Australian resident for tax purposes?**

Yes  No

**Are you a resident of another country for tax purposes?**

No ► **go to section 10**

Yes. If the individual is a tax resident of a country other than Australia, please provide their tax identification number (TIN) or equivalent below. If they are a tax resident of more than one other country, please list all relevant countries below.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

Please note a US TIN must be provided if you are a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The individual has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

► **go to section 10**

### 3

## Details of the Australian company

This section is for **Australian companies** only. For companies incorporated outside of Australia ► **go to section 4**

Full name as registered by ASIC:

### 3.1 Tax status

**Select ONE of the tax status boxes below** (if the company is a Financial Institution, please provide all the requested information below)

**A Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance company for FATCA/CRS purposes)

Provide the company's Global Intermediary Identification Number (GIIN), if applicable:

**If the Company is a Financial Institution but does not have a GIIN, provide its FATCA status (select ONE of the following statuses)**

Deemed Compliant Financial Institution

Excepted Financial Institution

Exempt Beneficial Owner

Non Reporting IGA Financial Institution

Nonparticipating Financial Institution

Other (describe the company's FATCA status in the box provided):

If the company is a Financial Institution ► **go to section 10 to complete the form**

**Australian Public Listed Company, Majority Owned Subsidiary of an Australian Public Listed company or Australian Registered Charity** (Public listed companies or majority owned subsidiaries of Australian listed companies as per 1.3 that are not Financial Institutions as described above or a company that is an Australian Registered Charity)

If the company type is listed above ► **go to section 10 to complete the form**

## Details of the Australian company (continued)

- An Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (eg dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at [www.oecd.org](http://www.oecd.org).)

If the company is an Active NFE ► **go to section 3.3 (Country of tax residency)**

- Other** (Entities that are not previously listed – Passive Non-Financial Entities)

► **Go to section 3.2 (Foreign Beneficial Owners)**

### 3.2 Foreign Beneficial Owners (Individuals)

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

**Are any of the company's Beneficial Owners<sup>1</sup> or Controlling Persons<sup>2</sup> tax residents of countries other than Australia?**

- No
- Yes, please provide the details of these individuals below and complete a separate *Individual identification form* for each Beneficial Owner.

Beneficial Owner 1	Beneficial Owner 2	Beneficial Owner 3
Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>
Surname <input type="text"/>	Surname <input type="text"/>	Surname <input type="text"/>
Role (eg Director or Senior Managing Official) <input type="text"/>	Role (eg Director or Senior Managing Official) <input type="text"/>	Role (eg Director or Senior Managing Official) <input type="text"/>

- Please cross this box if there are more Beneficial Owners and provide details on a separate sheet.

► **go to section 3.3 (Country of Tax Residency)**

### 3.3 Country of tax residency

**Is the Company a tax resident of a country other than Australia?**

- No ► **go to section 10 to complete the form**
- Yes, please provide the Company's country of tax residence and tax identification number (TIN) or equivalent below. If the Company is a tax resident of more than one other country, please list all relevant countries below.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or an Employer Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Company has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

- Please cross this box if there are more countries, provide details on a separate sheet.

► **go to section 10**

<sup>1</sup> A Beneficial owner is any individual who ultimately own 25% or more of the company's issued share capital (through direct or indirect shareholdings).

<sup>2</sup> A Controlling Person is any individual who directly or indirectly exercises control over the entity.

## 4

## Details of the foreign company

This section is for **foreign companies** only. For companies incorporated within Australia ► **go to section 3**

Full name of the foreign company:

Country of formation/incorporation/registration:

## 4.1 Tax status

Select **ONE** of the tax status boxes below (if the Company is a Financial Institution, please provide all the requested information below)

- A Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance Company for FATCA/CRS purposes)

Provide the Company's Global Intermediary Identification Number (GIIN), if applicable:

If the Company is a Financial Institution but does not have a GIIN, provide its FATCA status (select **ONE** of the following statuses)

- Deemed Compliant Financial Institution       Excepted Financial Institution  
 Exempt Beneficial Owner       Non Reporting IGA Financial Institution  
 Nonparticipating Financial Institution       US Financial Institution  
 Other (describe the company's FATCA status in the box provided):



**Please answer the question below for all financial institutions**

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution?

- Yes ► **go to section 4.2 (Foreign Beneficial Owners)**  
 No ► **go to section 10 to complete the form**

CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction>

- A Public Listed Company, Majority Owned Subsidiary of a Public Listed Company, Governmental Entity, International Organisation or Central Bank**

If the Company type is listed above ► **go to section 10 to complete the form**

- A Charity or an Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (eg dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at [www.oecd.org](http://www.oecd.org).)

If the Company is a charity or an Active NFE ► **go to section 4.3 (Country of Tax Residency)**

- Other** (Entities that are not previously listed – Passive Non-Financial Entities)  
 ► **go to section 4.2 (Foreign Beneficial Owners)**

## 4.2 Foreign Beneficial Owners (Individuals)

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

**Are any of the Company's Beneficial Owners or Controlling Persons tax residents of countries other than Australia?**

- No ► **go to section 4.3**  
 Yes, please provide the details of these individuals below and complete a separate *Individual identification form* for each Beneficial Owner.

Beneficial Owner 1	Beneficial Owner 2	Beneficial Owner 3
Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>
Surname <input type="text"/>	Surname <input type="text"/>	Surname <input type="text"/>
Role (eg Director or Senior Managing Official) <input type="text"/>	Role (eg Director or Senior Managing Official) <input type="text"/>	Role (eg Director or Senior Managing Official) <input type="text"/>

- Please cross this box if there are more Beneficial Owners and provide details on a separate sheet.

► **Go to section 4.3**

## Details of the foreign company (continued)

### 4.3 Country of tax residency

#### Is the Company a tax resident of a country other than Australia?

No ► **go to section 10 to complete the form**

Yes, please provide the Company's country of tax residence and tax identification number (TIN) or equivalent below. If the Company is a tax resident of more than one other country, please list all relevant countries below.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or an Employer Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Company has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

► **go to section 10**

## 5

### Details of the Australian Regulated Trusts or Trustees

This section is for **Australian Regulated Trusts and Trustees** only. For other types of Trusts (eg family, unit, charitable, estate) or Trust regulated by a foreign regulatory body ► **go to section 6**

Regulated super funds (Self-Managed Superannuation Funds, APRA regulated super funds, government super funds or pooled superannuation trusts) are not required to complete this form.

Full name of the trust:

Provide the trust or trustee's Global Intermediary Identification Number (GIIN), if applicable:

#### If the Trust is a Financial Institution but does not have a GIIN, provide its FATCA status. Tick one of the Tax Status boxes below.

Deemed Compliant Financial Institution  Excepted Financial Institution  Exempt Beneficial Owner

Non Reporting IGA Financial Institution (if the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN):

Nonparticipating Financial Institution

Other (describe the Trust's FATCA status in the box provided):

► **go to section 10**

## 6

## Unregulated Trusts or Trustees or Foreign Trusts

This section is for **Unregulated Trusts and Trustees** only. For Trusts that are regulated by an Australian regulatory body ► **go to section 5**  
Deceased Estates are not required to complete this form.

Full name of the Trust:

Country where Trust established:

## 6.1 Tax status

Select **ONE** of the tax status boxes below (if the Trust is a Financial Institution, please provide all the requested information below)

**Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance company for FATCA/CRS purposes)

Provide the Trust's Global Intermediary Identification Number (GIIN), if applicable:

If the Trust is a Financial Institution but does not have a GIIN, provide its FATCA status (select **ONE** of the following status)

Deemed Compliant Financial Institution  Excepted Financial Institution  Exempt Beneficial Owner

Non Reporting IGA Financial Institution

(If the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN):

Nonparticipating Financial Institution

US Financial Institution

Other (describe the Trust's FATCA status in the box provided):



**Please answer the question below for all financial institutions**

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution?

Yes ► **go to section 6.3 (Foreign Controlling Persons)**

No ► **go to section 10 to complete the form**

CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction>

**Australian Registered Charity or Deceased Estate**

If the Trust is an Australian Registered Charity or Deceased Estate ► **go to section 10 to complete the form**

**A Foreign Charity or an Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (eg dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at [www.oecd.org](http://www.oecd.org).)

If the Trust is a Foreign (non-Australian) Charity or an Active NFE ► **go to section 6.4 (Country of Tax Residency)**

**Other** (Trusts that are not previously listed – Passive Non-Financial Entities)

► **Go to section 6.2 (Trust Settlor Details)**

## 6.2 Trust Settlor Details

If the settlor of the trust is an entity please proceed to fill in a separate Foreign Tax Status Declaration Form – Entities in respect to the Settlor Entity, located on the website <https://www.macquarie.com.au/assets/bfs/documents/investing/identification/tax-status-dec-entity.pdf>.

Full name:

Date of Birth:  /  /

Address (PO Box is NOT acceptable):

**Please answer both tax residency questions:**

Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Is the Settlor a tax resident of Australia?  Yes  No

Is the Settlor a tax resident of another Country?  Yes  No



## Unregulated Trusts or Trustees or Foreign Trusts (continued)

**If the Settlor is a tax resident of a country other than Australia, please provide tax identification number (TIN) or equivalent below. If the Trust Settlor is a tax resident of more than one other country, please list all relevant countries below.**

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The individual has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

▶ **Go to section 6.3 (Foreign Controlling Persons)**

### 6.3 Foreign Controlling Persons (Individuals)

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

**Are any of the Trust's Controlling Persons tax residents of countries other than Australia?**

Yes  No

**If the Trustee is a company, are any of this company's Beneficial Owners or Controlling Persons tax residents of countries other than Australia?**

Yes  No

If **Yes** to either of the two questions above, please provide the details of these individuals below and complete a separate *Individual identification form* for each Controlling Person (unless already provided as a Beneficial Owner).

Controlling Person 1	Controlling Person 2	Controlling Person 3
Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>
Surname <input type="text"/>	Surname <input type="text"/>	Surname <input type="text"/>
Role (eg Trustee or Beneficiary etc)* <input type="text"/>	Role (eg Trustee or Beneficiary etc)* <input type="text"/>	Role (eg Trustee or Beneficiary etc)* <input type="text"/>

Please cross this box if there are more Controlling Persons and provide details on a separate sheet.

▶ **Go to section 6.4**

### 6.4 Country of tax residency

**Is the Trust a tax resident of a country other than Australia?**

No ▶ **go to section 10 to complete the form**

Yes, please provide the Trust's country of tax residence and tax identification number (TIN) or equivalent below. If the Trust is a tax resident of more than one other country, please list all relevant countries below.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Employee Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Trust has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

▶ **go to section 10**

## 7

## Partnerships

This section is for **partnerships and partners** only.

Full name of the partnership:

## 7.1 Tax status

Select **ONE** of the tax status boxes below (if the Partnership is a Financial Institution, please provide all the requested information below)

- Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance company for FATCA and CRS purposes)

Provide the Partnership's Global Intermediary Identification Number (GIIN), if applicable:

**If the Partnership is a Financial Institution but does not have a GIIN, provide its FATCA status (select ONE of the following statuses)**

Deemed Compliant Financial Institution

Excepted Financial Institution

Exempt Beneficial Owner

Non Reporting IGA Financial Institution

Nonparticipating Financial Institution

US Financial Institution

Other (describe the Partnership's FATCA status in the box provided):



**Please answer the question below for all financial institutions**

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution?

Yes ► **go section 7.2 (Foreign Controlling Persons)**

No ► **go to section 10 to complete the form**

CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction>.

- An Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (eg dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at [www.oecd.org](http://www.oecd.org).)

If the Partnership is an Active NFE ► **go to section 7.3 (Country of tax residency)**

- Other** (Partnerships that are not previously listed – Passive Non-Financial Entities)

► **Go to section 7.2 (Foreign Controlling Persons)**

## Partnerships (continued)

### 7.2 Foreign Controlling Persons

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

#### Are any of the Partnership's Controlling Persons tax residents of countries other than Australia?

No ► **go to section 7.3**

Yes, please provide the details of these individuals below and complete a separate *Individual identification form* for each Controlling Person (unless already provided in 1.3 as Beneficial Owner or 1.4 as the identified Partner).

Controlling Person 1	Controlling Person 2	Controlling Person 3
Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>	Full given name(s) <input type="text"/>
Surname <input type="text"/>	Surname <input type="text"/>	Surname <input type="text"/>
Role (eg Partner or Senior Managing Official) <input type="text"/>	Role (eg Partner or Senior Managing Official) <input type="text"/>	Role (eg Partner or Senior Managing Official) <input type="text"/>

Please cross this box if there are more Controlling Persons and provide details on a separate sheet.

► **Go to section 7.3**

### 7.3 Country of tax residency

#### Is the Partnership a tax resident of a country other than Australia?

*ie. A Partnership created or established under the laws of a country other than Australia.*

No ► **go to section 10 to complete the form**

Yes, if the Partnership is a tax resident of a country other than Australia, please provide its tax identification number (TIN) or equivalent below. If it is a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

*Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.*

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Partnership has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

► **go to section 10**

8

## Associations

This section is for **Associations** only.

Full name of the Association:

**Is the Association a tax resident of a country other than Australia?**

*ie. An Association created or established under the laws of a country other than Australia.*

No ► **go to section 10**

Yes, please provide the Association's country of tax residence and tax identification number (TIN) or equivalent below. If the Association is a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or an Employee Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

*Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.*

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Association has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

► **go to section 10**

9

## Registered Co-operatives

This section is for **Registered Co-operatives** only.

Full name of the Registered Co-operative:

**Is the Registered Co-operative a tax resident of a country other than Australia?**

*ie. A Registered Co-operative created or established under the laws of a country other than Australia.*

No ► **go to section 10**

Yes, please provide the Registered Co-operative's country of tax residence and tax identification number (TIN) or equivalent below. If the Registered Co-operative is a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or an Employee Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

*Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.*

Country 1	Country 2	Country 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>	TIN (if no TIN, list reason A, B or C) <input type="text"/>

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Registered Co-operative has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

► **go to section 10**

10

## Declaration

**! IMPORTANT NOTE: The Declaration must be signed by:**

- a) the Individual or their Adviser, or
- b) all account holders (joint accounts only) or their Adviser, or
- c) for companies, two directors or a director and a company secretary or their Adviser, or
- d) for partnerships, any two partners or their Adviser, or
- e) for trusts, all Trustees necessary to sign for the trust or their Adviser.

## Client declaration

By completing and signing this form that forms part of my application for the Macquarie account\* or that is provided by me/us in relation to my/our existing Macquarie account\* I/we declare that:

- the information provided by me/us in this form to enable the relevant member of the Macquarie Group of companies (Macquarie) to comply with the US Foreign Account Tax Compliance Act and Common Reporting Standards, its supporting regulations and any related laws designed to implement those laws in Australia (FATCA/CRS) is correct and where relevant reflects my/our tax status for the purposes of FATCA/CRS.
- I/we will promptly notify Macquarie and provide Macquarie with any changes to the information provided by me/us in connection with FATCA/CRS and on request with any further information which is necessary or desirable for Macquarie to comply with any obligations it may have in connection with FATCA/CRS.

## Client signature 1

Date:  /  / Name: If a company officer, your corporate title: 

## Client signature 2

Date:  /  / Name: If a company officer, your corporate title: 

## Client signature 3

Date:  /  / Name: If a company officer, your corporate title: **OR** Adviser declaration

By completing and signing this declaration I certify that an authorised representative of the entity or the individual(s) have verbally or in writing confirmed to me the truth of the information provided to me and I have no reason to doubt its reasonableness.

## AFS Licensee name

AFSL number: 

## Representative/Employee name

Phone number: 

## Signature

Date:  /  / 

\* References to "Macquarie account" is a reference to any account or financial product offered by the relevant member of the Macquarie Group of companies, including but not limited to Macquarie Bank Limited ABN 46 008 583 542, Macquarie Investment Management Limited ABN 66 002 867 003 and Macquarie Equities Limited ABN 41 002 574 923.

## Macquarie use only:

Verifying officer's name: Date: Verifying officer's signature: