



Foreign tax status declaration form – Entities

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.

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Entity details

Full name:

ACN or other registration number:

Registered address or principle place of business (PO Box is not acceptable)

Street name and number

Suburb

State

Postcode

Country

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Tax information

2.1 Tax status

Select ONE of the tax status boxes below (if the entity 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 entity's Global Intermediary Identification Number (GIIN), if applicable:

If the entity 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 Financial Institution is not an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution ► **go to section 3 to complete the form**

OR

A Public Listed Company, Majority Owned Subsidiary of a Public Listed company, Government Entity, International Organisation, Central Bank, an Australian Registered Charity or Deceased Estate

If the entity type is listed above ► **go to section 3 to complete the form**

OR

* 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.

Tax Information (continued)

- 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.)

If the entity is a Foreign Charity or an Active NFE ► **go to section 2.3 (Country of tax residency)**

OR

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

► **Go to section 2.2 (Foreign Controlling Persons)**

2.2 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 entities' Beneficial Owners¹ or Controlling Persons² 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 Controlling Person.

Individual 1	Individual 2	Individual 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 Controlling Persons and provide details on a separate sheet.

► **go to section 2.3 (Country of Tax Residency)**

2.3 Country of tax residency

Is the entity a tax resident of a country other than Australia?

- No ► **go to section 3 to complete the form**
- Yes, please provide the entities' country of tax residence and tax identification number (TIN) or equivalent below. If the entity 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: Effective 1 January 2021, 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 entity 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.

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

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

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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: / /

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Macquarie use only:

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