



MACQUARIE

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

Applicable to Companies, Trusts,  
Self-Managed Superannuation Funds and  
Deceased Estates



Macquarie Wrap

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

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

# 1 General information

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## 1.1 Who is this guide intended for?

This guide is intended for entity investors that:

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

## 1.2 What is a W-8BEN-E form?

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

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

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

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

## 1.3 Who should complete a W-8BEN-E form?

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

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

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

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

## 1.4 Form completion

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

Generally, a W-8BEN-E form will remain in effect until 31 December, three years after the date of signing. For example, a form signed on 15 September 2016 will remain in effect until 31 December 2019.

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

Once completed, please submit the original signed W-8BEN-E form to the entity's adviser or Macquarie, with any other required documentation. Macquarie Wrap's address is GPO Box 4067 Sydney NSW 2001. **Do not send the form directly to the share registry, as further information is required from us prior to submission.**

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

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

## 1.5 Determining the type of beneficial owner

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

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

## 1.6 Determining FATCA classification

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

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

## 1.7 Determining Limitation on Benefits (LOB) for treaty claims

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

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



2. Guidelines for completing the W-8BEN-E form

**Part I: Identification of Beneficial Owner (continued)**

**Item 5:** Select Chapter 4 (FATCA) status 'Passive NFFE'.

**Item 6:** Enter the company's permanent residence address.

**Item 9b:** Enter the company's ABN. If the company does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

<p><b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; vertical-align: top;"> <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.  <input type="checkbox"/> Owner-documented FFI. Complete Part X.  <input type="checkbox"/> Restricted distributor. Complete Part XI.                 </td> <td style="width: 50%; border: none; vertical-align: top;"> <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"/> 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 checked="" type="checkbox"/> Passive NFFE. 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<p><b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).  <b>1 ORANGE STREET</b>                  City or town, state or province. Include postal code where appropriate.  <b>SYDNEY NSW 2000</b></p>			
<p style="text-align: right;">Country <b>AUSTRALIA</b></p>			
<p><b>7</b> Mailing address (if different from above)</p> <p>City or town, state or province. Include postal code where appropriate.</p>			
<p style="text-align: right;">Country</p>			
<p><b>8</b> U.S. taxpayer identification number (TIN), if required</p>	<p><b>9a</b> GIIN</p>		
<p style="text-align: right;"><b>b</b> Foreign TIN <b>123456789</b></p>			
<p><b>10</b> Reference number(s) (see instructions)</p>			
<p><b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.</p>			
<p><b>For Paperwork Reduction Act Notice, see separate instructions.</b></p>			
Cat. No. 59689N	Form <b>W-8BEN-E</b>		



2. Guidelines for completing the W-8BEN-E form

**Part XXX: Certification**

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

**Part XXX Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

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

**Sign Here** ▶

Signature of individual authorized to sign for beneficial owner

*John Smith*

**JOHN SMITH**

Print Name

**MM / DD / YYYY**

Date (MM-DD-YYYY)

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

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

### Example client scenario

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

### Sections to complete

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

Name and address as appearing on the register of the securityholders  * Must include Country in full	Bond Street Custodians Limited	Securityholder Reference Number (SRN) Holder Identification Number (HIN)  <b>For Internal Use Only – please do not complete</b>
	Wrap Code: <input type="text" value="         "/> GPO Box 4067 Sydney NSW 2001	
* Country:	A   U   S   T   R   A   L   I   A	<input type="text" value="         "/>

### Part I: Identification of Beneficial Owner

Complete items 1, 2, 4, 5, 6 and 9b (if applicable)

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

Part I Identification of Beneficial Owner																
1 Name of organization that is the beneficial owner <b>SMITH FAMILY TRUST</b>	2 Country of incorporation or organization <b>AUSTRALIA</b>															
3 Name of disregarded entity receiving the payment (if applicable, see instructions)																
4 Chapter 3 Status (entity type) (Must check one box only): <table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Government</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input checked="" type="checkbox"/> Complex trust</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> International organization</td> </tr> <tr> <td><input type="checkbox"/> Tax-exempt organization</td> <td></td> <td></td> </tr> </table>		<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government	<input type="checkbox"/> Grantor trust	<input checked="" type="checkbox"/> Complex trust		<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	<input type="checkbox"/> Tax-exempt organization		
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<input type="checkbox"/> Tax-exempt 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. <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>																

2. Guidelines for completing the W-8BEN-E form

**Part I: Identification of Beneficial Owner (continued)**

**Item 5:** Select Chapter 4 (FATCA) status 'Passive NFFE'.

**Item 6:** Enter the trust's permanent residence address.

**Item 9b:** Enter the trust's ABN. If the trust does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

<b>5</b>	Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status). <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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"/> Certified deemed-compliant investment advisors and investment managers. 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"/> 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 checked="" type="checkbox"/> <b>Passive NFFE. Complete Part XXVI.</b> <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).		
<b>1 ORANGE STREET</b>		
City or town, state or province. Include postal code where appropriate. <b>SYDNEY NSW 2000</b>		Country <b>AUSTRALIA</b>
<b>7</b> Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> GIIN GIIN	<b>b</b> Foreign TIN <b>123456789</b>
<b>10</b> Reference number(s) (see instructions)		
<b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.		
<b>For Paperwork Reduction Act Notice, see separate instructions.</b>		
Cat. No. 59689N		Form <b>W-8BEN-E</b>

2. Guidelines for completing the W-8BEN-E form

**Part III: Claim of Tax Treaty Benefits, if eligible**

**Complete items 14a and 14b**

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

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

- 'The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits.'
- The applicable limitation on benefit (LOB) provision satisfied by the trust.

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

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

- a**  The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b**  The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test   |
| <input type="checkbox"/> Tax exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test  |
| <input type="checkbox"/> Other tax exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test                                  |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received                           |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u> |
- c**  The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

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

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

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

\_\_\_\_\_

\_\_\_\_\_

**Part XXVI: Passive NFFE**

**Complete items 40a and 40b**

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

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

**Part XXVI Passive NFFE**

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

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

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

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

2. Guidelines for completing the W-8BEN-E form

**Part XXX: Certification**

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

**Part XXX Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

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

**Sign Here** ▶

*John Smith*

Signature of individual authorized to sign for beneficial owner

**JOHN SMITH**

Print Name

**MM / DD / YYYY**

Date (MM-DD-YYYY)

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

## 2.3 SMSF accounts – Individual trustees

### Example client scenario

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

### Sections to complete

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

Name and address as appearing on the register of the securityholders  * Must include Country in full	Bond Street Custodians Limited	Securityholder Reference Number (SRN) Holder Identification Number (HIN)  <b>For Internal Use Only – please do not complete</b>
	Wrap Code: <input type="text"/>	
	GPO Box 4067 Sydney NSW 2001	<input type="text"/>
* Country:	A   U   S   T   R   A   L   I   A	

#### Part I: Identification of Beneficial Owner

Complete items 1, 2, 4, 5, 6 and 9b (if applicable)

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

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

**Item 4:** Select 'Complex trust.'

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

2. Guidelines for completing the W-8BEN-E form

**Part I: Identification of Beneficial Owner (continued)**

**Item 5:** Select Chapter 4 (FATCA) status 'Nonreporting IGA FFI.'

**Item 6:** Enter the SMSF's permanent residence address.

**Item 9b:** Enter the SMSF's ABN. If the SMSF does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

<p><b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; vertical-align: top;"> <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.  <input type="checkbox"/> Owner-documented FFI. Complete Part X.  <input type="checkbox"/> Restricted distributor. Complete Part XI.                 </td> <td style="width: 50%; border: none; vertical-align: top;"> <input checked="" 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"/> 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.                 </td> </tr> </table>		<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.	<input checked="" 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"/> 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.
<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.	<input checked="" 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"/> 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.		
<p><b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).  <b>1 ORANGE STREET</b>                  City or town, state or province. Include postal code where appropriate.  <b>SYDNEY NSW 2000</b></p>			
<p><b>7</b> Mailing address (if different from above)                  City or town, state or province. Include postal code where appropriate.</p>			
<p><b>8</b> U.S. taxpayer identification number (TIN), if required</p>	<p><b>9a</b> GIIN</p>		
<p><b>10</b> Reference number(s) (see instructions)</p>			
<p><b>Country</b> <b>AUSTRALIA</b></p>			
<p><b>b</b> Foreign TIN <b>123456789</b></p>			
<p><b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.</p>			
<p><b>For Paperwork Reduction Act Notice, see separate instructions.</b></p>			
<p>Cat. No. 59689N</p>	<p>Form <b>W-8BEN-E</b></p>		

2. Guidelines for completing the W-8BEN-E form

**Part III: Claim of Tax Treaty Benefits, if eligible**

**Complete Items 14a and 14b**

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

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

- 'The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits.'
- The applicable limitation on benefit (LOB) provision satisfied by the SMSF.

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

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

- a**  The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.
- b**  The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test   |
| <input type="checkbox"/> Tax exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test  |
| <input type="checkbox"/> Other tax exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test                                  |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received                           |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u> |
- c**  The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

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

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

**Part XII: Nonreporting IGA FFI**

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

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

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

**Part XII Nonreporting IGA FFI**

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

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and AUSTRALIA. The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and is treated as a investment entity wholly owned by exempt beneficial owner under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor whose GIIN is provided on line 9a (if any) \_\_\_\_\_; and your GIIN (if issued to you) \_\_\_\_\_.

2. Guidelines for completing the W-8BEN-E form

**Part XXX: Certification**

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

**Part XXX Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

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

**Sign Here** ▶

*John Smith*

Signature of individual authorized to sign for beneficial owner

**JOHN SMITH**

Print Name

**MM / DD / YYYY**

Date (MM-DD-YYYY)

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

## 2.4 SMSF accounts – Corporate trustee

### Example client scenario

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

### Sections to complete

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

Name and address as appearing on the register of the securityholders  * Must include Country in full	Bond Street Custodians Limited	Securityholder Reference Number (SRN) Holder Identification Number (HIN)  <b>For Internal Use Only – please do not complete</b>
	Wrap Code: <input type="text" value="         "/> GPO Box 4067 Sydney NSW 2001	
	* Country: <b>A   U   S   T   R   A   L   I   A  </b>	<input type="text" value="         "/>

### Part I: Identification of Beneficial Owner

Complete items 1, 2, 4, 5, 6 and 9b (if applicable)

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

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

**Item 4:** Select 'Complex trust'.

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

2. Guidelines for completing the W-8BEN-E form

**Part I: Identification of Beneficial Owner (continued)**

**Item 5:** Select Chapter 4 (FATCA) status 'Nonreporting IGA FFI'.

**Item 6:** Enter the SMSF's permanent residence address.

**Item 9b:** Enter the SMSF's ABN. If the SMSF does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

<p><b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).</p>	
<p><input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).</p> <p><input type="checkbox"/> Participating FFI.</p> <p><input type="checkbox"/> Reporting Model 1 FFI.</p> <p><input type="checkbox"/> Reporting Model 2 FFI.</p> <p><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.</p> <p><input type="checkbox"/> Sponsored FFI. Complete Part IV.</p> <p><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.</p> <p><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.</p> <p><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</p> <p><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.</p> <p><input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.</p> <p><input type="checkbox"/> Owner-documented FFI. Complete Part X.</p> <p><input type="checkbox"/> Restricted distributor. Complete Part XI.</p>	<p><input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</p> <p><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</p> <p><input type="checkbox"/> International organization. Complete Part XIV.</p> <p><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</p> <p><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.</p> <p><input type="checkbox"/> Territory financial institution. Complete Part XVII.</p> <p><input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.</p> <p><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.</p> <p><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.</p> <p><input type="checkbox"/> 501(c) organization. Complete Part XXI.</p> <p><input type="checkbox"/> Nonprofit organization. Complete Part XXII.</p> <p><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.</p> <p><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.</p> <p><input type="checkbox"/> Active NFFE. Complete Part XXV.</p> <p><input type="checkbox"/> Passive NFFE. Complete Part XXVI.</p> <p><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.</p> <p><input type="checkbox"/> Direct reporting NFFE.</p> <p><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</p> <p><input type="checkbox"/> Account that is not a financial account.</p>
<p><b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).</p>	
<p><b>1 ORANGE STREET</b></p>	
<p>City or town, state or province. Include postal code where appropriate.</p>	
<p><b>SYDNEY NSW 2000</b></p>	
<p>Country</p>	
<p><b>AUSTRALIA</b></p>	
<p><b>7</b> Mailing address (if different from above)</p>	
<p>City or town, state or province. Include postal code where appropriate.</p>	
<p>Country</p>	
<p><b>8</b> U.S. taxpayer identification number (TIN), if required</p>	
<p><b>9a</b> GIIN</p>	
<p><b>b</b> Foreign TIN</p>	
<p><b>123456789</b></p>	
<p><b>10</b> Reference number(s) (see instructions)</p>	
<p><b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.</p>	
<p><b>For Paperwork Reduction Act Notice, see separate instructions.</b></p>	
<p>Cat. No. 59689N</p>	
<p>Form <b>W-8BEN-E</b></p>	



2. Guidelines for completing the W-8BEN-E form

**Part XXX: Certification**

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

**Part XXX Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

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

**Sign Here** ▶

*John Smith*

Signature of individual authorized to sign for beneficial owner

**JOHN SMITH**

Print Name

**MM / DD / YYYY**

Date (MM-DD-YYYY)

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

## 2.5 Deceased estate accounts

### Example client scenario

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

### Sections to complete

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

Name and address as appearing on the register of the securityholders  * Must include Country in full	Bond Street Custodians Limited	Securityholder Reference Number (SRN) Holder Identification Number (HIN)  <b>For Internal Use Only – please do not complete</b>
	Wrap Code: <input type="text"/>	
	GPO Box 4067 Sydney NSW 2001	<input type="text"/>
	* Country: <b>A   U   S   T   R   A   L   I   A  </b>	

#### Part I: Identification of Beneficial Owner

Complete items: 1, 2, 4, 5, 6 and 9b (if applicable)

**Item 1:** Enter the name of the trust eg <Estate of XX>. This must match the name on the relevant Macquarie Wrap application form.

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

**Item 4:** Select 'Estate.'

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

2. Guidelines for completing the W-8BEN-E form

**Part I: Identification of Beneficial Owner (continued)**

**Item 5:** Select Chapter 4 (FATCA) status 'Passive NFFE.'

**Item 6:** Enter the estate's permanent residence address.

**Item 9b:** Enter the estate's ABN. If the estate does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

<p><b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; vertical-align: top;"> <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.  <input type="checkbox"/> Owner-documented FFI. Complete Part X.  <input type="checkbox"/> Restricted distributor. Complete Part XI.                 </td> <td style="width: 50%; border: none; vertical-align: top;"> <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"/> 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 checked="" type="checkbox"/> <b>Passive NFFE. Complete Part XXVI.</b>  <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.                 </td> </tr> </table>		<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or 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. 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<p><b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).  <b>1 ORANGE STREET</b>                  City or town, state or province. Include postal code where appropriate.  <b>SYDNEY NSW 2000</b></p>			
<p style="text-align: right;">Country <b>AUSTRALIA</b></p>			
<p><b>7</b> Mailing address (if different from above)</p> <p>City or town, state or province. Include postal code where appropriate.</p>			
<p style="text-align: right;">Country</p>			
<p><b>8</b> U.S. taxpayer identification number (TIN), if required</p>	<p><b>9a</b> GIIN  <b>b</b> Foreign TIN <b>123456789</b></p>		
<p><b>10</b> Reference number(s) (see instructions)</p>			
<p><b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.</p>			
<p><b>For Paperwork Reduction Act Notice, see separate instructions.</b></p>			
Cat. No. 59689N	Form <b>W-8BEN-E</b>		

2. Guidelines for completing the W-8BEN-E form

**Part III: Claim of Tax Treaty Benefits, if eligible**

**Complete items 14a and 14b**

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

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

- 'The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits.'
- The applicable limitation on benefit (LOB) provision satisfied by the deceased estate.

<b>Part III Claim of Tax Treaty Benefits</b> (if applicable). (For chapter 3 purposes only.)	
<b>14</b>	I certify that (check all that apply):
<b>a</b>	<input checked="" type="checkbox"/> The beneficial owner is a resident of <u>AUSTRALIA</u> within the meaning of the income tax treaty between the United States and that country.
<b>b</b>	<input checked="" type="checkbox"/> 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 checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u>
<b>c</b>	<input type="checkbox"/> 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).
<b>15</b>	<b>Special rates and conditions</b> (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____ _____ _____

**Part XXVI: Passive NFFE**

**Complete item 40a and 40b**

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

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

<b>Part XXVI Passive NFFE</b>	
<b>40a</b>	<input checked="" type="checkbox"/> 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.
<b>Check box 40b or 40c, whichever applies.</b>	
<b>b</b>	<input checked="" type="checkbox"/> 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
<b>c</b>	<input type="checkbox"/> I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

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

2. Guidelines for completing the W-8BEN-E form

**Part XXX: Certification**

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

**Part XXX Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

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

**Sign Here** ▶

*John Smith*

Signature of individual authorized to sign for beneficial owner

**JOHN SMITH**

Print Name

**MM / DD / YYYY**

Date (MM-DD-YYYY)

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

If you have any questions or require further support with completing these forms, please call 1800 025 063, visit [macquarie.com.au/wraptax](http://macquarie.com.au/wraptax), email [wrapsolutions@macquarie.com](mailto:wrapsolutions@macquarie.com) or send mail to Macquarie Wrap GPO Box 4067 Sydney NSW 2001