

# FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)

## SELF CERTIFICATION FORM: ALL investors must complete

The Foreign Account Tax Compliance Act (FATCA) is a United States (US) regulatory requirement that aims to deter tax evasion by US taxpayers. The Australian and US Governments (through their tax offices) have an agreement which means we must obtain investor self certification forms. Information we gather is reported to the ATO and in turn to US tax authorities. Information you provide may also be reported by the ATO to foreign tax authorities under newly passed tax amendment laws for the Common Reporting Standard (CRS).

Please note that Fundhost cannot provide you with tax or legal advice. If you are unsure of any of the answers please seek professional advice from your tax adviser or lawyer or refer to the ATO or IRS website.

### For more information visit the ATO Website:

[www.ato.gov.au/General/New-legislation/In-detail/Other-topics/International/Foreign-Account-Tax-Compliance-Act/](http://www.ato.gov.au/General/New-legislation/In-detail/Other-topics/International/Foreign-Account-Tax-Compliance-Act/)  
[www.ato.gov.au/crs](http://www.ato.gov.au/crs)

### Not enough room?

Write the details clearly and attach the to this form.

### Return completed forms to:

#### Mail:

Fundhost Limited  
PO Box N561  
Grosvenor Place NSW 1220  
Australia

#### Scan and email:

[admin@fundhost.com.au](mailto:admin@fundhost.com.au)

#### Fax:

+61 (0)2 9232 8600

### Copies of this form can be downloaded at:

[www.fundhost.com.au/about/details/FATCA.pdf](http://www.fundhost.com.au/about/details/FATCA.pdf)

Investor Number:

### 1. Are you a superannuation fund?

- No - please continue to question 2.
- Yes - provide the name of the fund below, you have now completed this tax status form.

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For example, a self-managed super fund, an APRA regulated super fund, any government super fund and any pooled superannuation trust.

### 2. Are you a trustee of a testamentary trust?

- No - please continue to question 3.
- Yes - provide the name of the trust below, you have now completed this tax status form:

Name of Trust:

Help ↓

**A testamentary trust** (sometimes referred to as a will trust or trust under will) is a trust which arises upon the death of the testator, and which is specified in his or her will. A will may contain more than one testamentary trust, and may address all or any portion of the estate.

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### 3. Are you a US company or trust?

- No - please continue to question 4.
- Yes - please complete your TIN below and you have now completed this tax status form:

Name of Company or Trust:

TIN:

### 4. Are you an institutional type of investor?

Are you any of these?

- a Financial Institution,
- Australian Regulated Trust or
- a trust whose trustee is a Financial Institution.

- No - please continue to question 5.
- Yes - please complete your entity name and GIIN below, you have now completed this tax status form:

Entity Name:

GIIN:

If you ticked **Yes** but don't have a GIIN, please tell us your FATCA status:

- |  |  |
|--|--|
| <input type="checkbox"/> Deemed compliant Foreign Financial Institution            | <input type="checkbox"/> Excepted Foreign Financial Institution          |
| <input type="checkbox"/> Registered deemed compliant Foreign Financial Institution | <input type="checkbox"/> Non-participating Foreign Financial Institution |
| <input type="checkbox"/> Exempt Beneficial Owner                                   | <input type="checkbox"/> Non reporting IGA Foreign Financial Institution |
| <input type="checkbox"/> GIIN applied for but not yet issued                       | <input type="checkbox"/> Other - please detail below:                    |

Help ↓

**TIN:** this is not your tax file number (or TFN). It stands for **US Taxpayer Identification Number**, one of a number of identification numbers issued by US authorities.

It could for example be a US Social Security Number, a US Individual Taxpayer Identification Number or an US Employer Identification Number.

#### US company or trust:

- a company created in the US, established under the laws of the US or which is a US taxpayer.
- a trust subject to the laws of the US controlled by one or more persons that are citizens or residents of the US.

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#### Financial Institution:

- a **depository institution** - you accept deposits in the ordinary course of a banking or similar business e.g. a bank.
- a **custodial institution** - a substantial portion of your business (20%+ of gross income) is held in financial assets for the account of others e.g. a custodian.
- an **investment entity** - this includes entities that trade in financial assets or that are investing, administering, managing funds, money, or certain financial assets on behalf of other persons e.g. investment companies.  
**Note:** if you are a professional trustee or custodian, you will usually fall within this category but family discretionary trusts should answer **No** and move to question 6.
- **certain prescribed entities** - e.g. types of insurance companies that have cash value products or annuities.

More information can be found at:

[www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions](http://www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions)

#### Australian Regulated Trust:

- ASIC registered management investment schemes.
- other trusts which are registered with the ATO or ASIC, or
- **super entities without a GIIN** - self-managed superannuation funds, APRA regulated superannuation funds, Australian Government or Semi-Government Superannuation Funds and pooled super trusts.

**GIIN:** Global Intermediary Identification Number, a unique ID number issued by US tax authorities to non-US financial institutions when they register for FATCA.

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## 5. Are you a public company?

- No - please continue to question 6.
- Yes - please provide company name below:

Company Name:

## 6. Are you a passive type of entity?

- No
- Yes

Entity Name:

Please continue to question 7.

## 7. Are your beneficiaries and controllers US citizens or residents?

Are any of the people listed below a **US citizen or resident of the US for tax purposes**:

- anyone that beneficially owns 25% or more of your issued capital.
- anyone that exercises control over you - by way of determining decisions about the financial and operating policy.
- if you are a trust, any beneficiary or settlor?

- No - you have now completed this tax status form.
- Yes - please complete their details below and below and you have now completed this tax status form:

Name:  TIN:

Address:

Name:  TIN:

Address:

Name:  TIN:

Address:

### Help ↓

Generally, consider ticking 'Yes' if, in the last calendar or financial year:

- more than half of your gross income is passive income, or
- more than half of your assets produce or are held to produce passive income.

Passive income includes investment income such as dividends, interest, rents and royalties.

When thinking about this, include income and assets held directly or indirectly (for example through subsidiaries or companies in which you invest).

If you tick 'Yes', you are also telling us that you are not otherwise caught as an active type of entity (this depends on the law – seek advice if you are not sure).

### Help ↓

A **US citizen or resident of the US for tax purposes** is defined above.

**TIN:** is defined above.

# FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)

## Declaration and Signature

By signing this Self Certification Form, you declare and agree:

- that to the best of your knowledge the information provided is correct.
- that the information provided may be disclosed to the Australian Taxation Office or any other government bodies, including bodies located overseas, to enable it to be reported in compliance with any FATCA or CRS regulations.

**This form is to be signed by at least ONE account signatory.**

Signature:	<input type="text" value="x"/>	Name:	<input type="text"/>
Capacity:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text" value="□□/□□/□□□□"/>
Signature:	<input type="text" value="x"/>	Name:	<input type="text"/>
Capacity:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text" value="□□/□□/□□□□"/>
Signature:	<input type="text" value="x"/>	Name:	<input type="text"/>
Capacity:	<input type="text"/>	Date (DD/MM/YYYY):	<input type="text" value="□□/□□/□□□□"/>