

Print clearly in capital letters using **black or blue ink** if completing this form manually. Place a cross **X** within the appropriate box when selecting an option. If insufficient space, please attach additional pages. Do not sign this application form unless all necessary sections have been fully and accurately completed.

La Trobe Financial is required to comply with the Foreign Account Tax Compliance Act (FATCA) and the intergovernmental agreement entered into between Australia and the United States of America (U.S.) in relation to FATCA.

La Trobe Financial is also required to comply with the OECD Common Reporting Standard for the Automatic Exchange of Financial Account Information (CRS).

We are accordingly obliged to collect information from our investors as set out in this form and, in certain circumstances, report information in relation to the investor and the investment for FATCA and CRS purposes.

If you are uncertain of any of the matters set out in this form, including your status for FATCA or CRS purposes, you should seek specialist taxation advice.

FATCA is a U.S. law that we are required to comply with in the context of the intergovernmental agreement entered into between Australia and the U.S. The purpose of FATCA is to increase transparency regarding U.S. citizens and residents who hold offshore assets.

The CRS is a global framework that, similarly to FATCA, aims to increase transparency regarding residents of participating jurisdictions who hold offshore assets.

La Trobe Financial is required to identify, collect and report directly to the Australian Tax Office (ATO) various account-related information of certain investors. In particular, we are required to report to the ATO information in respect of investors that are, or are deemed to be:

- a U.S. citizen or tax resident;
- specified U.S. entities;
- certain types of non-U.S. entities that are controlled by U.S. citizens or residents (pursuant to FATCA); and
- foreign resident individuals, certain types of foreign resident entities, and certain types of Australian entities that are controlled by one or more foreign residents (pursuant to the CRS).

This information is then made available to the U.S. Internal Revenue Service and tax authorities of CRS participating jurisdictions.

If this form is not completed, we may be required to report any non-compliance to the respective authorities via the ATO. In certain prescribed circumstances, FATCA imposes a 30% withholding for non-compliance.

SECTION A – IDENTIFICATION FOR FATCA PURPOSES

Tick the most appropriate box to indicate your classification for FATCA purposes* and if required provide further information requested.

- An individual who is a US citizen or resident of the US for tax purposes**
Please provide your US Taxpayer Identification Number (TIN) _____
- An individual who is not a U.S. citizen or resident of the U.S. for tax purposes.**
- Specified U.S. Person (for example, a company, partnership, trust or association established under the laws of the U.S.)**
Please provide the entity's U.S. Taxpayer Identification Number (TIN) _____
- Australian Financial Institution (for example, a Custodial Institution, a Depository Institution, an Investment Entity, a Specified Insurance Company, or particular kinds of Australian trusts with a trustee that is a Financial Institution for FATCA purposes).
If you tick this box, you do not need to complete Sections C or D below.**
- Partner Jurisdiction Financial Institution (a Financial Institution in another IGA jurisdiction)**
- Participating Foreign Financial Institution (in a non-IGA jurisdiction)**
- Exempt beneficial owner**
- Deemed-compliant Foreign Financial Institution (other than an Australian Financial Institution or Partner Jurisdiction Financial Institution)**
- Non-participating Financial Institution**
- Active Non-Financial Foreign Entity (NFFE)**

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SECTION A – IDENTIFICATION FOR FATCA PURPOSES

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Passive NFFE (this may broadly include, for example, a proprietary company, partnership, trust or association that is not a Financial Institution as described above and in the preceding reporting period either:

- earned 50% or more of its gross income from distributions, dividends, rental, interest or other investment income; or
- held 50% or more of its assets in shares, properties, bonds or similar investment assets that generate passive income).

If you ticked this category, are any of your Controlling Persons** U.S. citizens or U.S. residents?

Yes. Please provide the following details for each such Controlling Person:

Full name

US Taxpayer Identification Number (TIN)

Residential address

Full name

US Taxpayer Identification Number (TIN)

Residential address

Other (please specify)

* Capitalised terms used in this Section have the meanings defined in the intergovernmental agreement between the Australian and U.S. governments to improve international tax compliance and to implement FATCA dated 28 April 2014, as implemented into Australian law by Subdivision 396-A of Schedule 1 of the Taxation Administration Act 1953 (Cth).

** A Controlling Person means any individual who ultimately beneficially owns 25% or more of an entity or controls the entity, including control through a chain of ownership or by means of control other than direct control.

SECTION B – GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

If you have registered with the U.S. Internal Revenue Service and obtained a GIIN, please provide your GIIN:

SECTION C – IDENTIFICATION FOR CRS PURPOSES

Please identify your classification for CRS purposes*** by ticking all that apply and provide any further information requested.

Individual or entity that is a resident of a country other than Australia or the U.S.

If so, please specify the country

Please provide your taxpayer identification number**** in that country

Individual that is a resident in Australia or the U.S.

Financial Institution – Investment Entity that is not located in a Participating Jurisdiction and is managed by another Financial Institution – Complete Section D below.

Financial Institution – Other

Active Non-Financial Entity (Active NFE).

If you are an Active NFE by virtue of your stock being regularly traded on an established securities market, please provide the name of the market

If you are an Active NFE by virtue of being a Related Entity of a corporation the stock of which is regularly traded on an established securities market, provide the name of such corporation

Non-Financial Entity (NFE) that is not an Active NFE – Complete Section D below.

SECTION D – TAX RESIDENCE OF PASSIVE NFE AND CONTROLLING PERSON(S) OF PASSIVE NFE

Country in which you are tax resident _____

Are any of your Controlling Persons**** resident in a country other than Australia or the U.S. under the tax laws of that country?

Yes. Please provide the following details for each such Controlling Person

Full name _____

Date of birth _____

Country of residence for tax purposes _____

Taxpayer identification number**** in country of residence for tax purposes _____

Residential address _____

Full name _____

Date of birth _____

Country of residence for tax purposes _____

Taxpayer identification number**** in country of residence for tax purposes _____

Residential address _____

*** Capitalised terms used in Sections C and D have the meanings defined in the OECD's Standard for Automatic Exchange of Financial Account Information – Common Reporting Standard (CRS), as implemented into Australian law by Subdivision 396-C of Schedule 1 of the Taxation Administration Act 1953 (Cth). For more information, refer to Section VIII of the CRS (at page 43), available at http://www.oecd-ilibrary.org/taxation/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters_9789264216525-en.

**** If your taxpayer identification number (TIN) is unavailable, please provide Reason A, B or C where appropriate:

Reason A – The country does not issue TINs to its residents.

Reason B – You are otherwise unable to obtain a TIN. Please state why.

Reason C – No TIN is required (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction).

***** A Controlling Person means any natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

SECTION E – DECLARATION AND SIGNATURE

1. I/We have completed the FATCA/CRS form and declare that the certification provided on this form is correct to the best of my/our knowledge and belief.
2. I/We undertake to advise the recipient promptly and provide an updated FATCA and CRS form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete.
3. Where legally obliged to do so, I/we hereby consent to La Trobe Financial sharing this information with the relevant tax information authorities and I/we acknowledge they may exchange this information with other relevant tax authorities of other jurisdictions.
4. I/We acknowledge and agree La Trobe Financial may disclose and transfer information contained in this form in accordance with the La Trobe Financial Privacy Policy to its affiliates, representatives, agents and third party vendors for the purposes of automatic exchange of information relating to my/our Account(s).

If identified as a Passive NFFE in Section A, then each Controlling Person identified in Section D must sign this form.

Signature _____

Full name _____

Date _____

Signature _____

Full name _____

Date _____