



## W-8BEN-E FORM GUIDANCE (TRUST ACCOUNTS)

You must complete and return a W-8BEN-E form if you wish to trade shares listed in the United States on your Trading account. Please note:

- The below instructions cover those questions that are most likely to be applicable to you. It is your responsibility to ensure that you are clear in your understanding of the questions. You need to make your own decisions about which options you select and ensure the responses you have given are accurate. If you need more detailed guidance the IRS provide a guidance document located on their website at [www.irs.gov/uac/About-Form-W-8BEN-E](http://www.irs.gov/uac/About-Form-W-8BEN-E). If in doubt please consult your tax advisor
- Your W-8BEN-E form is valid for three calendar years after the year in which it was signed. We will contact you when you need to renew it. If there are any changes to the information that you have included on the form then you must inform us and provide a replacement form with the appropriate information within one month
- If you make a mistake, either correct it and initial the change, or use a new form
- Although you are only required to complete sections across 4 pages of the form, please ensure all 8 pages of your W-8BEN-E form are printed on blank paper and submitted together. Forms with anything printed on the back will not be accepted
- You can fill in the form on your computer or complete it using black/blue ink. Please ensure that the form has been printed and signed with a wet signature, as per below instructions, and then returned by either post or scan and email to one of the addresses below – we cannot accept an electronic signature

Return your W-8BEN-E form by email to [clientlifecycle.ts@ig.com](mailto:clientlifecycle.ts@ig.com)/[clientlifecycle.ao@ig.com](mailto:clientlifecycle.ao@ig.com) or by post to: **IG Account Opening**

Level 32, Queen & Collins,  
376-390 Collins Street,  
Melbourne, VIC 3000

**Please Note:** It is likely that most Trusts will need to select 'Active NFFE' or 'Passive NFFE' under Part I, Question 5. An NFFE is a 'Non-Financial Foreign Entity'. The criteria for each selection are outlined in Part XXV and Part XXVI. You will need to determine which criteria is applicable to you and follow the relevant set of instructions.

### Quick Links:

[Trust Account that is an Active NFFE - Instructions](#)

[Trust Account that is an Active NFFE - Example](#)

[Trust Account that is a Passive NFFE - Instructions](#)

[Trust Account that is a Passive NFFE - Example](#)

## INSTRUCTIONS

### Form sections likely to be applicable:

- Part I: Q's 1, 2, 4, 5, 6, 7, 9b & 10
- Part III: Q's 14a & 14b
- Part XXV: Q 39
- Part XXX

### Individual Trust Account guidelines

- Only one Trustee is required to complete a W-8BEN-E.
- Part I, Question 1 – Name of Trust (Do NOT abbreviate the trust name. It must be as it appears on the Trust Deed).
- Question 2 – The Trust will need to be established in Australia for the purpose of this form, the country of organisation should therefore be Australia.
- Question 4 – This form is generally only appropriate for Trusts that are 'Complex Trusts'. Please ensure that you have understood the criteria for Complex Trust and check this box if appropriate. If you believe you may not be a 'Complex Trust', please contact us.
- Question 5 – Select 'Active NFFE'.
- Question 6 – This must not be a PO Box and must match the residential address on the IG application form.
- Question 7 – Insert mailing address (if address is not the same as the residential address).
- Question 8 – As an Australian Tax Resident Trust it is not necessary to provide a US TIN, even if one has previously been issued for other purposes.
- Question 9a – Provide your GIIN if you are a Financial Institution registered with the IRS.
- Question 9b – If the Trust has an ABN, tick 9b and insert your ABN in the space provided.
- Question 10 – Insert your IG account number in the space provided (if known).
- Part III, Question 14a - An Australian resident Trust should be able to check the box at 14a and state that they are a resident of Australia.
- Question 14b - The US-Australian tax treaty has a limitation of benefits clause, you need to be comfortable that you can check this box and one of the boxes below. Australian Trusts with Australian resident Beneficiaries should be able to check 'Other (specify article and paragraph)' and insert '**Ownership test**' Article 16, Para 1'.
- Part XXV, Question 39 – If you meet the Part XXV criteria then you should check the box to certify this, and ensure that you checked 'Active NFFE' in Part I, Question 5.
- Part XXX – The form must be signed by an authorised individual for the Trust, this will usually be a Trustee. Print your name and the date of signature (US date format - MM/DD/YYYY). Please ensure that you check the final box on the form to certify that you can sign on behalf of the Trust.

### Corporate Trust Account guidelines

- Only one Director is required to complete a W-8BEN-E.
- Follow the Individual Trust Account instructions above.
- Question 6 – Must be the Corporate Trading Address as listed on the ASIC register.
- Part XXX – The form must be signed by an authorised individual for the Company, this will usually be a Director. Print your name and the date of signature (US date format - MM/DD/YYYY). Please ensure that you check the final box on the form to certify that you can sign on behalf of the Company.

## EXAMPLE

**Form W-8BEN-E**  
(Rev. April 2015)  
Department of the Treasury  
Internal Revenue Service

**Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)**  
► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Information about Form W-8BEN-E and its separate instructions is at [www.irs.gov/formw8bene](http://www.irs.gov/formw8bene). ► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

**DO NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary . . . . . W-8IMY

**Instead use Form:**

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner **BLUE FAMILY TRUST**

2 Country of incorporation or organization **AUSTRALIA**

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 checked="" type="checkbox"/> Complex trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central bank of issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Estate	<input type="checkbox"/> Government
<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. ☐ Yes ☐ No

5 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"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<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"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input checked="" 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.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

**1000 BLUE STREET**

City or town, state or province. Include postal code where appropriate.

**MELBOURNE VIC 1000**

Country **AUSTRALIA**

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

8 U.S. taxpayer identification number (TIN), if required

9a GIN

b Foreign TIN **XX XXX XXX XXX**

10 Reference number(s) (see instructions) **XXXXX**

**Note:** Please complete remainder of the form including signing the form in Part XXX.

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 59689N Form **W-8BEN-E** (Rev. 4-2016)

The full name of the Trust with no abbreviations

The Trust is a Complex trust for US purposes

The Trust will need to be established in Australia to be eligible for an account

The Trust has determined that it is an Active Non-Financial Foreign Institution

The Trust's ABN, if it has one, is entered here

The IG account number is entered here

Form W-8BEN-E (Rev. 4-2016)

Page **2****Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

- 11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
- ☐ Limited Branch (see instructions). ☐ Reporting Model 1 FFI. ☐ U.S. Branch.
- ☐ Participating FFI. ☐ Reporting Model 2 FFI.
- 12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).
- City or town, state or province. Include postal code where appropriate.
- Country
- 13** GIIN (if any)

**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):
- ☐ Government ☐ Company that meets the ownership and base erosion test
- ☐ Tax exempt pension trust or pension fund ☐ Company that meets the derivative benefits test
- ☐ Other tax exempt organization ☐ Company with an item of income that meets active trade or business test
- ☐ Publicly traded corporation ☐ Favorable discretionary determination by the U.S. competent authority received
- ☐ Subsidiary of a publicly traded corporation ☒ Other (specify Article and paragraph): "Ownership test" Article 16 Para 1
- 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 IV Sponsored FFI**

- 16** Name of sponsoring entity: \_\_\_\_\_
- GIIN of sponsoring entity: \_\_\_\_\_
- 17 Check whichever box applies.**
- ☐ I certify that the entity identified in Part I:
- Is an investment entity;
  - Is not a QI, WP, or WT; and
  - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- ☐ I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
  - Is not a QI, WP, or WT;
  - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
  - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form **W-8BEN-E** (Rev. 4-2016)

An Australian tax resident Company is entitled to claim the benefits of the US-Australian double tax treaty

The tax treaty has a 'limitation of benefits' article requiring that the ownership is at least 75% held by Australia residents, the box has been checked and the reference to Article 16 included on the basis that the trust beneficiaries are all Australian tax residents



Form W-8BEN-E (Rev. 4-2016)

Page 7

**Part XXI 501(c) Organization**35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; or
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Non-Profit Organization**36 ☐ I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; and
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; and
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - Does not accept deposits in the ordinary course of a banking or similar business,
  - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
  - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**39. ☒ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**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), orc ☐ 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.

Form W-8BEN-E (Rev. 4-2016)

The Trust checks the box to certify that it is not a financial institution and that its passive income does not exceed the limits set



## INSTRUCTIONS

**Form sections likely to be applicable:**

- Part I: Q's 1, 2, 4, 5, 6, 7, 9b & 10
- Part III: Q's 14a & 14b
- XXVI: Q's 40a & b or c
- Part XXX

**Individual Trust Account guidelines**

- Only one Trustee is required to complete a W-8BEN-E.
- Part I, Question 1 – Name of Trust (Do NOT abbreviate the trust name. It must be as it appears on the Trust Deed).
- Question 2 – The Trust will need to be established in Australia for the purpose of this form, the country of organisation should therefore be Australia.
- Question 4 – This form is generally only appropriate for Trusts that are 'Complex Trusts'. Please ensure that you have understood the criteria for Complex Trust and check this box if appropriate. If you believe you may not be a 'Complex Trust', please contact us.
- Question 5 – Select 'Passive NFFE'.
- Question 6 – This must not be a PO Box and must match the residential address on the IG application form.
- Question 7 – Insert mailing address (if address is not the same as the residential address).
- Question 8 – As an Australian Tax Resident Trust it is not necessary to provide a US TIN, even if one has previously been issued for other purposes.
- Question 9a – Provide your GIIN if you are a Financial Institution registered with the IRS.
- Question 9b – If the Trust has an ABN, tick 9b and insert your ABN in the space provided.
- Question 10 – Insert your IG account number in the space provided (if known).
- Part III, Question 14a - An Australian resident Trust should be able to check the box at 14a and state that they are a resident of Australia.
- Question 14b - The US-Australian tax treaty has a limitation of benefits clause, you need to be comfortable that you can check this box and one of the boxes below. Australian Trusts with Australian resident Beneficiaries should be able to check 'Other (specify article and paragraph)' and insert "Ownership test" Article 16, Para 1'.
- Part XXVI, Question 40a – If you meet the Part XXVI criteria then you should check the box to certify this, ensure that you checked Passive NFFE' in Part I, Question 5. Check either box b or c as appropriate.
- Part XXX – The form must be signed by an authorised individual for the Trust, this will usually be a Trustee. Print your name and the date of signature (US date format - MM/DD/YYYY). Please ensure that you check the final box on the form to certify that you can sign on behalf of the Trust.

**Corporate Trust Account guidelines**

- Only one Director is required to complete a W-8BEN-E.
- Follow the Individual Trust Account instructions above.
- Question 6 – Must be the Corporate Trading Address as listed on the ASIC register.
- Part XXX – The form must be signed by an authorised individual for the Company, this will usually be a Director. Print your name and the date of signature (US date format - MM/DD/YYYY). Please ensure that you check the final box on the form to certify that you can sign on behalf of the Company.

## EXAMPLE

**Form W-8BEN-E**  
(Rev. April 2016)  
Department of the Treasury  
Internal Revenue Service

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

OMB No. 1545-1621

For use by entities. Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code.  
Information about Form W-8BEN-E and its separate instructions is at [www.irs.gov/formw8bene](http://www.irs.gov/formw8bene).  
Give this form to the withholding agent or payer. Do not send to the IRS.

**DO NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary . . . . . W-8IMY

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner  
**BROWN FAMILY TRUST**

2 Country of incorporation or organization  
**AUSTRALIA**

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 checked="" type="checkbox"/> Complex trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Estate	<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. ☐ Yes ☐ No

5 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"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<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"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted temporary NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input checked="" 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.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).  
**1000 BROWN STREET**  
City or town, state or province. Include postal code where appropriate.  
**MELBOURNE VIC 1000**

7 Mailing address (if different from above)  
City or town, state or province. Include postal code where appropriate.

8 U.S. taxpayer identification number (TIN), if required 9a GILN

10 Reference number(s) (see instructions) **XXXXXX**

Country **AUSTRALIA**

Foreign TIN **XX XXX XXX XXX**

Note: Please complete remainder of the form including signing the form in Part XXX.  
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 4-2016)

The full name of the Trust with no abbreviations

The Trust is a Complex Trust for US purposes

The Trust will need to be established in Australia to be eligible

The Trust has determined that it is a Passive Non-Financial Foreign Institution

The Trust's ABN, if it has one, is entered here

The IG account number is entered here



Form W-8BEN-E (Rev. 4-2016)

Page **2****Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

- 11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
- ☐ Limited Branch (see instructions). ☐ Reporting Model 1 FFI. ☐ U.S. Branch.
- ☐ Participating FFI. ☐ Reporting Model 2 FFI.
- 12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).
- City or town, state or province. Include postal code where appropriate.
- Country
- 13** GIIN (if any)

**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):
- ☐ Government ☐ Company that meets the ownership and base erosion test
- ☐ Tax exempt pension trust or pension fund ☐ Company that meets the derivative benefits test
- ☐ Other tax exempt organization ☐ Company with an item of income that meets active trade or business test
- ☐ Publicly traded corporation ☐ Favorable discretionary determination by the U.S. competent authority received
- ☐ Subsidiary of a publicly traded corporation ☒ Other (specify Article and paragraph): "Ownership test" Article 16 Para 1
- 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 IV Sponsored FFI**

- 16** Name of sponsoring entity: \_\_\_\_\_
- GIIN of sponsoring entity: \_\_\_\_\_
- 17 Check whichever box applies.**
- ☐ I certify that the entity identified in Part I:
- Is an investment entity;
  - Is not a QI, WP, or WT; and
  - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- ☐ I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
  - Is not a QI, WP, or WT;
  - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
  - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form **W-8BEN-E** (Rev. 4-2016)

An Australian tax resident Trust is entitled to claim the benefits of the US-Australian double tax treaty

The tax treaty has a "limitation of benefits" article requiring that the ownership is at least 75% held by Australia residents, the box has been checked and the reference to Article 16 included on the basis that the Trust beneficiaries are all Australian tax residents

There are no items to be completed for the Trust on pages 3, 4, 5 or 6.

Form W-8BEN-E (Rev. 4-2016)

Page 7

**Part XXI 501(c) Organization**

35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; or
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**Part XXII Non-Profit Organization**

36 ☐ I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; and
- The stock of such corporation is regularly traded on one or more established securities markets, including \_\_\_\_\_ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; and
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - Does not accept deposits in the ordinary course of a banking or similar business,
  - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
  - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**Part XXV Active NFFE**

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**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.

Form W-8BEN-E (Rev. 4-2016)

The Trust checks the box to certify that it is a not a financial institution and does not fall into any of the other categories.

The Trust also certifies that it does not have any substantial US owners.

