

HOW TO COMPLETE YOUR W-8BEN-E FORM

Superannuation Account (SFMSF)

You must complete and return a W-8BEN-E form if you wish to trade shares listed in the United States (U.S.) on your trading account.

The W-8BEN-E Form is a U.S. Internal Revenue Service (IRS) form used to reflect the documentation requirements of Chapter 4 and is only required for non-U.S. residents. By completing the form you may be eligible to pay a reduced rate of withholding tax.

Please DO NOT complete this form if you are a U.S. citizen or Green Card holder.

W-8BEN-E forms remain in effect until 31 December three years after the date of signing, unless there are any changes in your personal circumstances. For example, a Form W-8BEN-E form signed on May 31, 2021, remains valid through to and including December 31, 2024.

Please be informed that PhillipCapital is unable to provide you with any tax advice in relation to your declaration. For further advice, please contact the IRS or your tax adviser.

Account Type	Parts to Complete
SMSF Account	Only ONE Trustee is required to complete a W-8BEN-E-E for an individual Trustees - SMSF Account. Part I: 1, 2, 4, 5, 6, 7, 8, 9b Part III: 14a and bPart XII: 26 Sign Part XXX
Corporate SMSF Account	ALL Trustees are required to complete a W-8BEN-E-E for a Corporate Trustee SMSF Account. Part I: 1, 2, 4, 5, 6, 7, 8, 9b Part III: 14a and bPart XII: 26 Sign Part XXX Trustees = Directors with signing authority for the Corporate Trust

Please return your signed and completed form to:

By Email:

Scan the completed form to your adviser or settlements@phillipcapital.com.au

By Post:

PhillipCapital International
Trading Desk PO Box 628
Collins Street West VIC
8007

Notes:

Part I, XII and XIII: can be completed electronically

Part XX, must be signed by hand

Alterations are not allowed. If you make a mistake please start again.

Form **W-8BEN-E**
(Rev. October 2021)
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.
► Go to www.irs.gov/FormW8BEN for instructions and the latest information.
► 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
- A foreign individual
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States

Instead use Form:

- W-9
- W-8BEN (Individual) or Form 8233
- W-8ECI
- W-8IMY
- W-8EXP
- W-8IMY

1 Name of Superannuation Fund (SMSF) must match the Trust Deed. (Do not use abbreviations)

2 Enter "Australia"

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner
CITIZEN SUPERANNUATION FUND

2 Country of incorporation or organization
AUSTRALIA

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Check one box only:

- ☐ Corporation
- ☒ Complex trust
- ☐ Partnership
- ☐ Foreign Government - Controlled Entity
- ☐ Estate
- ☐ Foreign Government - Integral Part
- ☐ International organization

Select Complex Trust for US purposes

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

Details and complete the certification below for the entity's applicable status.)

to a Reporting IGA Participating FFI, or

- ☒ Nonreporting IGA FFI. Complete Part XII.
- ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
- ☐ International organization. Complete Part XIV.
- ☐ Exempt retirement plans. Complete Part XV.
- ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
- ☐ Territory financial institution. Complete Part XVII.
- ☐ Excepted nonfinancial group entity. Complete Part XVIII.
- ☐ Excepted nonfinancial start-up company. Complete Part XIX.
- ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
- ☐ 501(c) organization. Complete Part XXI.
- ☐ Nonprofit organization. Complete Part XXII.
- ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
- ☐ Excepted territory NFFE. Complete Part XXIV.
- ☐ Active NFFE. Complete Part XXV.
- ☐ Passive NFFE. Complete Part XXVI.
- ☐ Excepted inter-affiliate FFI. Complete Part XXVII.
- ☐ Direct reporting NFFE. Complete Part XXVIII.
- ☐ Sponsored direct reporting NFFE. Complete Part XXIX.
- ☐ Account that is not a financial account.

☐ Participating FFI.

☐ Reporting Model 1 FFI.

☐ Reporting Model 2 FFI.

☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.

☐ Sponsored FFI. Complete Part IV.

☐ Certified deemed-compliant nonregistering local bank. Complete Part V.

☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Part 6: Individual Trustees, complete residential address as per application form. Corporate Trustee, complete registered address as listed on ASIC.

You can complete your PO Box address in Part 7, if you have provided the Street address in Part 6

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).

LEVEL 5, 45 WILLIAM STREET

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

MELBOURNE VIC 3000

Country
AUSTRALIA

7 Mailing address (if different from above)

PO BOX 628

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

COLLINS STREET WEST VIC

Country
AUSTRALIA

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

Part I Identification of Beneficial Owner (continued)

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

9a GINN

b Foreign TIN

c Check if FTIN not legally required. ☐

10 Reference number(s) (see instructions)

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

Part XII. Complete Australia to be treated as a Australian Retirement Fund

Select Model 1 IGA

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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 **AUSTRALIAN RETIREMENT FUND** 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 _____.
- The trustee is: ☐ U.S. ☐ Foreign

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

14 I certify that (check all that apply):

- ☒ The beneficial owner is a resident of **AUSTRALIA** within the meaning of the income tax treaty between the United States and that country.
 - ☒ 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
 - ☐ Company that meets the derivative benefits test
 - ☐ Company with an item of income that meets active trade or business test
 - ☐ Favorable discretionary determination by the U.S. competent authority received
 - ☐ No LOB article in treaty
 - ☒ Other (specify Article and paragraph): **Article 16(2)(g) - ownership/base erosion test**
- 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 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 or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's amount realized from the transfer of a partnership interest subject to withholding, or 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.

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

Sign Here

Sign by Hand

Full name of signer

Signature of individual authorized to sign for beneficial owner

Print Name

10-25-2021

Date (MM-DD-YYYY)

IMPORTANT

This is American (USA) format Only
Month/Day/Year
We will reject if not in this format

Part XXX. Select