

**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/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
 ► 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 . . . . .
- 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 (unless claiming treaty benefits) . . . . .
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . .
- 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) . . . . .
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . .

**Instead use Form:**

W-9

W-8BEN (Individual) or Form 8233

W-8ECI

W-8IMY

W-8ECI or W-8EXP

W-8IMY

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization																
3 Name of disregarded entity receiving the payment (if applicable, see instructions)																	
4 Chapter 3 Status (entity type) (Must check one box only): <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><input type="checkbox"/> Simple trust</td> <td style="width: 50%;"><input type="checkbox"/> Tax-exempt organization</td> <td style="width: 50%;"><input type="checkbox"/> Corporation</td> <td style="width: 50%;"><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Private foundation</td> <td><input type="checkbox"/> Complex trust</td> <td><input type="checkbox"/> Foreign Government - Controlled Entity</td> </tr> <tr> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Estate</td> <td><input type="checkbox"/> Foreign Government - Integral Part</td> </tr> <tr> <td colspan="4"><input type="checkbox"/> International organization</td> </tr> </table> <p>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</p>		<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part	<input type="checkbox"/> International organization			
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership														
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity														
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part														
<input type="checkbox"/> International organization																	
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).</td> <td style="width: 50%;"><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</td> </tr> <tr> <td colspan="2"> <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"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.  <input type="checkbox"/> Owner-documented FFI. Complete Part X.  <input type="checkbox"/> Restricted distributor. Complete Part XI.         </td> </tr> <tr> <td colspan="2"> <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"/> Excepted 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 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"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.		<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"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.		<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"/> Excepted 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 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"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.																	
<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"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.																	
<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"/> Excepted 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.																	

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).

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

7 Mailing address (if different from above)

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

**Part I Identification of Beneficial Owner (continued)****8** U.S. taxpayer identification number (TIN), if required

<b>9a</b> GIIN	<b>b</b> Foreign TIN	<b>c</b> Check if FTIN not legally required. . . . . ► <input type="checkbox"/>
<b>10</b> Reference number(s) (see instructions)		

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

- Branch treated as nonparticipating FFI.  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 \_\_\_\_\_ 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 type="checkbox"/> No LOB article in treaty   |
|  | <input type="checkbox"/> Other (specify Article and paragraph): _____                                   |
- 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:** \_\_\_\_\_ **Check whichever box applies.** I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), 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.

**Part V Certified Deemed-Compliant Nonregistering Local Bank**

- 18  I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
  - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
  - Does not solicit account holders outside its country of organization;
  - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
  - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
  - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**

- 19  I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
  - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
  - Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

- 20 Name of sponsoring entity: \_\_\_\_\_
- 21  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
  - Is not a QI, WP, or WT;
  - Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
  - 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**

- 22  I certify that the entity identified in Part I:
- Was in existence as of January 17, 2013;
  - Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
  - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**

- 23  I certify that the entity identified in Part I:
- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
  - Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

- 24a  (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- Does not act as an intermediary;
  - 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;
  - 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;
  - Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is 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;
  - Does not maintain a financial account for any nonparticipating FFI; **and**
  - Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

**Part X Owner-Documented FFI (continued)****Check box 24b or 24c, whichever applies.**

- b  I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEIs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c  I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

**Part XI Restricted Distributor**

- 25a  (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
  - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
  - Does not solicit customers outside its country of incorporation or organization;
  - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
  - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
  - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEIs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b  Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFEIs with one or more substantial U.S. owners, or nonparticipating FFIs.
- c  Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFEIs with one or more substantial U.S. owners, or nonparticipating FFIs and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEIs with one or more substantial U.S. owners, or nonparticipating FFIs.

**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 \_\_\_\_\_.  
 • The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and  
 is treated as a \_\_\_\_\_ 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 XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

- 27  I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

- 28a  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b  I certify that the entity identified in Part I:  
 • Is comprised primarily of foreign governments;  
 • Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;  
 • The benefit of the entity's income does not inure to any private person; **and**  
 • Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

Check box 29a, b, c, d, e, or f, whichever applies.

- 29a  I certify that the entity identified in Part I:  
 • Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);  
 • Is operated principally to administer or provide pension or retirement benefits; **and**  
 • Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b  I certify that the entity identified in Part I:  
 • Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;  
 • No single beneficiary has a right to more than 5% of the FFI's assets;  
 • Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**  
 (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;  
 (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));  
 (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**  
 (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c  I certify that the entity identified in Part I:  
 • Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;  
 • Has fewer than 50 participants;  
 • Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;  
 • Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;  
 • Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**  
 • Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

**Part XV Exempt Retirement Plans (continued)**

- d  I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e  I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f  I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
  - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA;
  - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 31  I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32  I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33  I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
  - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34  I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

**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 Nonprofit Organization**36  I certify that the entity identified in Part I is a nonprofit 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 noncharitable 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 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:
  - (i) Does not accept deposits in the ordinary course of a banking or similar business;
  - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
  - (iii) 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.

Part XXVII Excepted Inter-Affiliate FFI

41  I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

**Part XXVIII Sponsored Direct Reporting NFFE** (see instructions for when this is permitted)

42 Name of sponsoring entity:

I certify that the entity identified in Part I is a direct reporting NFEF that is sponsored by the entity identified on line 42.

## **Part XXIX Substantial U.S. Owners of Passive NFFE**

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

## 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, (b) income 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 share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **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.

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

## Sign Here

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

## CRS SELF-CERTIFICATION FORM FOR ENTITIES

### Instructions

**Please read these instructions carefully before completing this form.**

Lunaro Markets Limited offices located in countries that have adopted the Common Reporting Standard

(CRS) are required to collect certain information about an account holder's tax residence status. Please note that Lunaro Markets Limited may be legally required to report certain information provided in this form and other financial information with respect to your financial account(s) to the tax authorities of the country where your account is maintained. In turn, the local tax authorities may exchange the reported information with the tax authorities in the country or countries in which you the Entity is a tax resident.

Please complete this form if you represent an entity Account Holder. Do not use this form for an Account Holder that is an individual, a sole proprietor or the decedent of an estate. Instead use the "CRS self- certification Form for Individuals."

A separate form is required for each entity that is an Account Holder. For purposes of CRS, the term "Account Holder" means a legal entity listed or identified as the holder of a Financial Account maintained at Lunaro Markets Limited. This is regardless of whether such entity is a flow-through entity for tax purposes. Thus, for example, if a trust is listed as the holder or owner of the financial account, the trust is the Account Holder, rather than the trustee, the grantors, the settlors or the beneficiaries. Similarly, if a partnership is listed as the holder or owner of the account, the partnership is the Account Holder, rather than any of the partners. A person, other than another Financial Institution, holding a Financial Account for the benefit of another person, as an agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account and such other person is treated as the Account Holder.

For definitions of certain other terms relevant to the completion of this form, please see the Appendix to this form.

Items marked with an asterisk (\*) indicate required information. This form is intended to request information only where such request is not prohibited by local law.

An authorized individual must sign the form on behalf of the Account Holder and indicate the capacity (officer title, director, partner or power of attorney, etc.) in which he/she is signing in Part 4.

This Form will remain valid unless there is a change in circumstances that makes this Form incorrect or incomplete. In that case, you must notify Lunaro Markets Limited within 30 days of any such change and provide us with an updated CRS Self-certification.

If the Account Holder is determined to be a Passive NFE or an Investment Entity located in a Non- Participating Jurisdiction and managed by another Financial Institution, please identify the natural person(s) who exercise control over the entity by name in Part 2, section 2a and provide a CRS Self- certification Form for Controlling Persons for each controlling person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution, even if they also fall into a category of "Non-Reporting Financial Institution." The CRS Self-certification Form for Controlling Persons may be completed by the Account Holder or the Controlling Person.

Please note that this self-certification form is for CRS purposes only. Its completion is not a substitute for the completion of any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other U.S. tax purposes.

**As a financial institution** Lunaro Markets Limited **does not provide tax advice to its customers.** If you have any questions about determining the entity's tax residence status in any particular country, please contact your tax adviser or the local tax authority. You may obtain more information about CRS, including a list of countries that have signed agreements to automatically exchange information, and local tax laws on the OECD automatic exchange of information (AEOI) port [CRS Implementation and Assistance – Organisation for Economic Co-operation and Development \(oecd.org\)](http://oecd.org)

#### Part 1 – Identification of Account Holder

**A. Legal Name of Entity/Branch:\***

**B. Country of Incorporation or Organization:**

**c. Current Registered Address:**

Line 1 (e.g., Building/Apt/Suite/Number/Street):\*

Line 2 (e.g., Town/City/Province/County/State):\*

Country:\*

Postal Code/ZIP Code:\*

**D. Mailing Address** (please only complete if different from the address shown in Section C above):

Line 1 (e.g., Building/Apt/Suite/Number/Street):\*

Line 2 (e.g., Town/City/Province/County/State):\*

Country:\*

Postal Code/ZIP Code:\*

## Part 2 – Entity Type\*

*Please provide the Account Holder's Status by ticking one of the following boxes in section 1.*

### **1. (a) Financial Institution – Investment Entity**

i.  An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution

(Note: if ticking this box 1(a)(i), please also complete **Sections 2(a) and 2(b)** below for Controlling Persons)

ii.  Other Investment Entity

(b)  Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

(c)  Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

If ticking this box(c), please provide the name of an established securities market on which the stock is regularly traded:

CRS Self-Certification Form for Entities

If you are related to a publicly traded corporation, please provide the name of the corporation whose stock is publicly traded and with which you are related:

- (d)  Active NFE – a Government Entity or Central Bank
- (e)  Active NFE – an International Organisation
- (f)  Active NFE – other than (c)–(e) (See Appendix for definition of other Active NFEs)
- (g)  Passive NFE (Note: if ticking this box 1(g), please also complete Sections 2(a) and 2(b) below)

**2. Controlling Persons: If you have ticked section 1(a)(i) or 1(g) above, then please:**

- (a) Indicate the name of any Controlling Person(s) of the Account Holder:

- (b) Provide a separate “CRS Self-Certification Form for Controlling Persons” for each Controlling Person.\*

**Part 3 – Country of Tax Residence and related Taxpayer Identification Number (TIN) or equivalent\***

Please complete the following table indicating the Account Holder’s tax residence country or countries (i.e., where the entity is treated as a resident of the country for purposes of that country’s income tax) and the Account Holder’s TIN (if any) for each country indicated. If the Account Holder is tax resident in more than three countries, please use a separate sheet. If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please provide its place of effective management or the country in which its principal office is located on line 1.

If a TIN is unavailable, please provide the appropriate reason **A, B or C** as defined below:

**Reason A** — The country where the Account Holder is liable to pay tax does not issue TINs to its residents.

**Reason B** — The Account Holder is unable to obtain a TIN or equivalent number. (If this reason is selected, please explain why the Account Holder is unable to obtain a TIN in the below table.)

**Reason C** — No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

Country of tax residence	TIN	If no TIN available, enter reason A, B, or C
1.		
2.		
3.		

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above:

1.			
2.			
3.			

#### Part 4 – Declarations and Signature\*

1. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
2. I acknowledge that the information provided on this Form regarding the Account Holder, as well as financial information (e.g., account balance or value, the amount of income or gross proceeds received) respecting the Financial Accounts to which this Form is applied may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be a tax resident pursuant to a legal agreement between the competent authorities of these countries on the automatic exchange of information on Financial Accounts under the Common Reporting Standard (CRS).

CRS Self-Certification Form for Entities

3.I certify that I am authorized to sign for the Account Holder in respect of all the account(s) to which this form relates.

**CRS Self-Certification Form for Entities**

4.If there is a change in circumstances that affects the tax residence status of the Account Holder identified in Part 1 of this Form or causes the information contained herein to become incorrect or

incomplete (including any changes to the information on controlling persons identified in Part 2, section 2a), I understand that I am obligated to inform Lunaro Markets Limited of the change in circumstances within 30 days of its occurrence and to provide a suitably updated CRS self- certification.

Signature:\* \_\_\_\_\_

Print name:\* Date:\*

(Please affix Company Stamp)

**Note:** Please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a copy of the power of attorney.

Capacity:\*

#### Appendix of Defined Terms

*Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about substantive tax principles, please contact your tax adviser or the applicable tax authority.*

**“Active NFE”** – an NFE that meets any of the criteria listed below:

(a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

(b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

- (c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution;
- (e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, This exception is limited to 24 months from the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (h) the NFE meets all of the following requirements for a "non-profit NFE":
  - (i) is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - (ii) is exempt from income tax in its jurisdiction of residence;
  - (iii) has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

- (iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity; and
- (v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

**“Control”** — is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g., 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

**“Controlling Person(s)”** — a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Jurisdiction Persons. This definition corresponds to the term “beneficial owner” of an entity as described in Recommendation 10 (and the Interpretative Note) of the Financial Action Task Force (FATF) recommendations, as adopted in February 2012. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, regardless of whether or not any of them exercises control over the activities of the trust. In addition, any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) is a Controlling Person of a trust.

**“Entity”** — a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e., a natural person).

**Financial Account**” – an account maintained by a Financial Institution and includes: Depository Accounts, Custodial Accounts; Equity and debt interests in certain Investment Entities, Cash Value Insurance Contracts; and Annuity Contracts.

**“Financial Institution”** – a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**“Investment Entity”** – includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - Individual and collective portfolio management; or
  - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. However, such activities or operations do not include rendering non-binding investment advice to a customer.
- (ii) an Entity managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a specified Insurance Company of an Investment Entity described in (i) above.

**“Participating Jurisdiction”** – A jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information set out in the CRS and required for the automatic exchange of financial account information, and (ii) which is identified in a published list.

**“Passive NFE”** – under the CRS any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution

**“Related Entity”** – An Entity is related to another Entity if either Entity controls the other Entity or the two Entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**“Reportable Account”** — an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is/are a Reportable Person(s).

**“Reportable Jurisdiction”** — a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the CRS, and (ii) which is identified in a published list.

**“Reportable Jurisdiction Person”** — an Entity that is resident in a Reportable Jurisdiction(s) under the local tax laws of such country. Generally, an entity will be resident for tax purposes in a jurisdiction, if under the tax laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation or any other criterion of a similar nature, and not only from sources in that jurisdiction.

An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.

If another type of Entity certifies that it has no residence for tax purposes it should complete the CRS Self- certification stating the address of its principal office. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

**“Reportable Person”** — is a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described immediately above;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity that is not a Participating Jurisdiction. Financial Institution, which is treated as a Passive NFE’.)

**“Resident for tax purposes”** — generally means resident for tax purposes in a particular jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that

jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please contact your tax adviser or use the OECD AEOI Portal containing information on tax residence in Participating Jurisdictions at [www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/).

**“Specified Insurance Company”** — any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash value Insurance Contract or an Annuity contract.

**“TIN”** — the Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.

CRS Self-Certification Form for Entities

## Declaration for Account Opening

### Confirmation of Knowledge and Understanding

You should not sign this form if you are unsure as to the nature of the risks involved in trading using the services provided by Lunaro Markets Limited. Margined transactions carry a high level of risk to your capital, and it is possible that you lose more than your initial investment.

### Certified Board Resolution

I /we certify that at a meeting of the directors of \_\_\_\_\_ ("Company") whose registered office is at \_\_\_\_\_ held on \_\_\_\_\_ the following resolutions were duly passed:

1. That an account(s) ("Account") be opened with Lunaro Markets Limited ("Lunaro") for the purpose s of trading margin instructions as offered by Lunaro Markets Limited from time to time ("Instruments") according to the relevant terms and conditions of the Client Agreement.
2. That each of the persons whose names and specimen signatures appear in the attached Authorized Signatories list (each an "Authorized Signatory"), shall be and are hereby jointly and severally authorized:
  - a. To sign any document in connection with the opening and operation of the Account, including the account opening application form;
  - b. To authorise fees and commissions to be paid to Lunaro Markets Limited or third party from the Account.
  - c. To authorise deposits and withdrawals to be made in and from the Account;
  - d. To receive requests and demands for additional margin, notices of intention to purchase or sell any Instrument and any other notices or demands of whatever character;
  - e. To receive and confirm the correctness of notice, confirmations, requests, demands and confirmations of every kind;
  - f. To place electronic and oral orders for Instruments with Lunaro directly or through the system in the Account;
  - g. To authorise and appoint traders, account Managers, or other persons or entities to place electronic and oral orders for Instruments with Lunaro directly or through the system in the Account;
  - h. To settle, compromise, adjust and give release on behalf of the Company with respect to any and all claims, disputes and complaints relating to the Account;
  - i. To perform all terms and provisions of any and all agreements executed with Lunaro and to take any action relating to any of the foregoing matters.

3. That these resolutions be communicated to Lunaro and shall remain in force and that Lunaro shall be entitled to rely on the same until an amending resolution shall be passed and a copy certified by a Director of the Company shall have been received by the Company.
4. We further certify that the Company has the power under its governing instruments and applicable law to take any action authorised herein and contemplated by the foregoing resolutions. We agree to hold harmless, release and indemnify Lunaro from any and all loss or liability arising from Lunaro, and its related group companies or affiliates and each of their its shareholders, directors, employees from placing reliance on this declaration made by us.

Name:

Designation:

Signature:

Date:

Name:

Designation:

Signature:

Date:

(Please affix Company Stamp)

### Declaration

I/we understand and accept that I/We give the declarations below on behalf of the Company and I/We confirm that I/We have proper authorisation to do so:

1. I/We confirm that the Company fully understands the nature and risks of margin trading. I/We understand that I/we can incur losses significantly greater than the amount ("margin") I/we are initially required to deposit to open a margined transaction, and should this occur I/We will be required to cover these losses.
2. I/We confirm receipt by the Company of all relevant documents mentioned in this account opening application form and in particular the Risk Disclosure Document, the Client Agreement, Order Execution Policy, Conflicts of Interest Policy and Privacy Policy which were made available via the Lunaro Markets website ([www.lunaro.com/legal](http://www.lunaro.com/legal)).

For the Company's benefit and protection, I/we and the Authorized Signatories have read and understood these documents. Furthermore, I/we hereby agree that the Company shall be bound by the terms of all these documents and that they form part of its contractual relationship with Lunaro Markets.

3. I/We hereby represent that, by signing below, the information provided on this account opening application form is true and accurate (and not misleading in any material respect). I/We confirm that I/we will notify Lunaro Markets Limited immediately of any changes to the information I/we have provided including but not limited to any change in beneficial ownership within 30 days of such change coming into effect.
4. I/We hereby confirm that all documents submitted along with this account opening application form are genuine, true and valid. I/We agree to hold harmless, release and indemnify Lunaro Markets Limited from any and all loss or liability arising from Lunaro Markets Limited, its employees and authorised persons and its related group companies or affiliates placing reliance on this declaration made by us.

### Signatures of Authorized Signatories

Name:

Designation:

Signature:

Date:

Name:

Designation:

Signature:

Date:

(Please affix Company Stamp)