



## Additional Tax Information Form (Companies, Trusts and Other Investors)

### A guide to completing this form

- This form is required for any Company/Trust/Other Investor type to provide or confirm:
  - Additional identification information,
  - *Foreign Account Tax Compliance Act (FATCA)* status,
  - Common Reporting Standard (CRS) information, and
  - Details of foreign controlling persons (if any).
- Other Investor type can be a partnership, association, registered co-operative or government body.
- A trust can be a regulated or unregulated trust.
- Complete one form for each investor type. Complete all applicable sections of this form in BLOCK LETTERS.
- Tax information must be collected from an authorised representative of the Company/Trust/Other Investor type.
- If you need assistance, please contact ClientFirst on **1800 913 118** or email us at **clientfirst@ioof.com.au** (or +613 8614 4400 for international calls).
- Once the form is completed, please post it to: **IOOF, GPO Box 264, Melbourne, VIC 3001**

## Step 1: Company/Trust/Other Investor type details

### 1.1 General Information

Full name of domestic or foreign Company/Trust/Other Investor (as registered by ASIC or other regulator)	
ACN or other registration number for Company (includes corporate trustee)	
Australian Registered Body Number (ARBN) (if applicable)	
Foreign Registration Number (if applicable)	
Country where Company/Trust/Other Investor was established or formed (if not established in Australia)	

### 1.2 General information (Company/Trust/Other Investor type)

Registered address (PO Box is not acceptable)

Street

Suburb  State  Postcode

Country

Principal place of business if any or if different from above (PO Box is not acceptable)

Street

Suburb  State  Postcode

Country

**1.3 For a corporate trustee only**

i) Registered name of corporate trustee

Contact person of the corporate trustee

Registered address (PO Box is not acceptable)

Street

Suburb  State  Postcode

Country

Principal place of business if any or if different from above (PO Box is not acceptable)

Street

Suburb  State  Postcode

Country

**ii) Is the Corporate trustee regulated?**

Yes. If yes, please specify regulator (such as ASIC, APRA)

Regulator

Licence number

No.

**(iii) Please provide details of the directors and beneficial owners below for the corporate trustee.**

Full given name(s)	Surname	Role (director or beneficial owner)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

If there are more people, provide details on a separate sheet and tick this box .

**(iv) Are any of the beneficial owners listed above considered a PEP\*? If so, please provide their full names here and clarify how they are politically exposed.**

\* Politically exposed persons (PEP) are individuals who occupy a prominent public position or function in a government body or international organisation, either within or outside Australia. This definition also extends to their immediate family members and close associates.

## Section 2: Entity’s Country of Tax Residency

Please complete the table with the following:

- a Country/ies where the Entity is a resident for tax purposes; AND
- b Tax Identification Number (TIN) of the Entity or the reason code why no TIN is available for each country of tax residence; AND/OR
- c Where the Entity has no residence for tax purposes, please provide the country in which key management decisions are made.

Country/ies of Tax Residence	Tax Identification Number (TIN)* – Please provide TIN or Reason Code for no TIN for each Country of Tax Residence	Reason Code for no TIN – choose either A, B or C #^

\* Please refer to **Additional Commentary/Definitions** for the definition of a TIN.

# Reason Codes for no TIN:

Reason Code ‘A’ – The Entity’s Country of Tax Residency does not issue TINs to tax residents.

Reason Code ‘B’ – The Entity has not been issued with a TIN by its Country of Tax Residency.

Reason Code ‘C’ – The Entity’s Country of Tax Residency does not require disclosure of a TIN.

^ If Australia is a Country of Tax Residence, you may choose Reason Code C as this is optional for Australia.

If there are more than three countries that apply, please provide details on a separate sheet and tick this box .

## Section 3: Entity Status Classification

Please tick ✓ one of the appropriate options that describes your Entity status:

Trust – Managed Investment  
 Bank or other Non-Banking Financial Institution  
 Investment Entity (Listed / Unlisted)  
 Specified Insurance Company  
 Custodial institution/organisation  
  

*Please proceed to Section 4*

Unlisted Company  
 Trust – Other/Discretionary  
 Type of Trust:  
  
  
 Partnership  
 Association  
 Type of Association:  
  
  
 Entity operating as a Charity/Registered Charity  
  

*Please proceed to Section 6*

Listed Company/Subsidiary of a Listed Company  
 Registered Superannuation Funds (including SMSFs and Retirement plans)  
 Government or Government Agency  
  

*Please proceed to Section 8*



## Section 7: Foreign Controlling Persons (Individuals) [For Passive NFEs only]

Complete details for all Beneficial Owners and Controlling Persons (there must be at least **ONE** Beneficial Owner/Controlling Person in the table below).

### Additional notes

- **Unlisted Companies:** list **ALL** shareholders whose shareholding is 25% or more in the Entity (such as shares) or 10% or more for shareholders from Hong Kong.
- **Trusts:** list **ALL** Trustees, Beneficiaries, Settlers and Protectors/Appointers (if any). Where a Trustee, Beneficiary, Settlor or Protector is itself a Company or Trust, you must list the natural person(s) who are the ultimate beneficial owner(s) or controlling person(s) of that Company or Trust.
- **Associations:** list the President/Chairman, CEO, Managing Director, Secretary and Treasurer or equivalent senior managing officials.
- **Partnerships:** list **ALL** Partners of the Partnership.

If a Beneficial Owner/Controlling Person is a US citizen or resident, please provide the US TIN for that Beneficial Owner/Controlling Person and declare the US as the country of tax residence.

Full Name (Given name(s) and Surname)	Residential Address	Date of Birth	Position/Role**	% of ownership	Country/ies of Tax Residence	TIN or Reason Code for no TIN#

If there are more than 4 Beneficial Owners/Controlling Persons, please provide details on a separate sheet and tick this box .

\*\* Position/Role – please choose one of the following roles that best describes your relationship with the Entity:

- For the legal (natural) person, please select: owner OR controlling person by other means OR senior managing official.
- For an Entity that is a Trust, please select: settlor OR trustee OR protector/appointer OR beneficiary OR others.
- For an Entity that is under a legal arrangement other than a Trust, please select: settlor equivalent OR trustee equivalent OR protector/appointer equivalent OR beneficiary equivalent OR others equivalent.

# Refer to Section 2 for the list of Reason Codes. If Australia is a country of Tax Residence, you may choose Reason Code C as this is optional for Australia.

## Section 8: Declaration

By completing and signing this form, I declare that:

- I acknowledge that I have received, read and understood the relevant disclosure document.
- All details in this form are true and correct and I undertake to inform IOOF of any changes to the information supplied as and when they occur.
- I certify that I am the named person above or I am authorised to provide information on their behalf (i.e. if acting as a representative).
- I consent to the collection, use and disclosure of my personal information to IOOF for the purposes specified in this form, the relevant disclosure document and the IOOF Privacy Policy.
- I am aware that information provided about me/us and my/our accounts will be provided to the relevant tax authority within Australia, or internationally.

### ENTITY Declaration (To be completed by an authorised representative of the Entity, such as a Director or Trustee)

Representative name	<input type="text"/>
Capacity (Company Director, Trustee, etc.)	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/> / <input type="text"/> / <input type="text"/>

OR

### Financial Planner Declaration (if applicable)

I certify that an authorised representative of the entity has verbally or in writing confirmed to me the truth of the information provided and I have no reason to doubt its reasonableness.

AFS Licensee Name	<input type="text"/>	AFSL No.	<input type="text"/>
Representative/ Employee Name	<input type="text"/>	Phone No.	<input type="text"/>
Signature	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>

### Please sign and return this form to:

**Post** IOOF, GPO Box 264 Melbourne VIC 3001  
**Telephone** 1800 913 118  
**Email** clientfirst@ioof.com.au  
**Web** www.ioof.com.au

## Additional Commentary/Definitions

### Section 2

#### Tax Identification Number (TIN)

The TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purposes of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

### Section 3

#### Global Intermediary Identification Number (GIIN)

The GIIN is the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.

#### Participating FFI

A Foreign Financial Institution (FFI) that has agreed to comply with the requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI agreement. The term also includes a QI branch of a U.S. financial institution, unless such branch is a Reporting Model 1 FFI.

#### Deemed-Compliant Financial Institution

This includes the following types of FFIs:

- Registered “deemed-compliant” FFIs, an FFI that registers with the IRS to declare its status. This includes certain local banks, non-reporting members of participating FFI groups, qualified collective investment vehicles, restricted funds, and FFIs that comply with FATCA requirements under an agreement between the U.S. and a foreign government.
- Certified deemed-compliant FFIs, an FFI that is not required to register with the IRS and certifies its status by providing a withholding agent with a valid Form W-8. This includes non-registered local banks, retirement plans, non-profit organisations, FFIs with only low-value accounts, and certain owner-documented FFIs.

#### Trustee-Documented Trust

A trust established under the laws of the local jurisdiction to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 FFI or Participating FFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust.

#### Exempt Beneficial Owner

It is an Entity in one of the following categories:

**Governmental Entity** – The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

**International Organisation** – Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation): (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

**Central Bank** – An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

**Exempt Retirement Fund** – A retirement fund that meets one of the following categories under the applicable IGA: Treaty-Qualified Retirement Fund, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Pension Fund of an Exempt Beneficial Owner, or Investment Entity Wholly Owned by Exempt Beneficial Owners.

**Investment Entity Wholly Owned by Exempt BOs** – an Entity that is a Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

#### Excepted Financial Institution

Entities which are excluded from the Financial Institution definition and not subject to withholding, including:

- holding companies engaged in non-financial institution business
- start-up companies for non-financial business
- liquidating or reorganising non-financial entities
- group hedge or financial company which is non-financial and restricted to affiliates
- organised in U.S. territory

#### Non-participating Foreign Financial Institution

An FFI other than a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner.

#### Non-reporting IGA Financial Institution

An FFI that is a resident of, or located or established in, a Model 1 or Model 2 IGA jurisdiction and that meets one of the following requirements:

- a non-reporting financial institution described in Annex II of the Model 1 IGA
- a non-reporting financial institution described in Annex II of the Model 2 IGA
- a Registered deemed-compliant FFI
- a Certified deemed-compliant FFI
- an Exempt beneficial owner

## Section 4

### Financial Institution

A Financial Institution is defined as one of the following:

- 1 **Custodial Institution** – any Entity that holds, as a substantial portion of its business, financial assets for the account of others
- 2 **Depository Institution** – any Entity that accepts deposits in the ordinary course of a banking or similar business
- 3 **Specified Insurance Company** – any Entity that is an insurance company (or the holdings company of an insurance company) that issues, or is obligated to make payments with respect to, cash value insurance contracts or annuity contracts
- 4 **Investment Entity** – any Entity that:
  - a primarily conducts, as a business, one or more of the following for or on behalf of a customer:
    - i trading in money market instruments (such as cheques, bills, certificates of deposits, derivatives, etc.), foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading
    - ii individual and collective portfolio management; or
    - iii otherwise investing, administering or managing Financial Assets or money on behalf of other persons; OR
  - b primarily derives its gross income from the investment or trading in Financial Assets if the Entity is managed by another entity that is a Financial Institution.

A Financial Asset is broadly a security (such as a share of stock in a corporation, partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust, note, bond, debenture, or other evidence of indebtedness), commodity, swap or any interest in any of these. However, a Financial Asset is not a non-debt, direct interest in real property.

### Entity Managed by Another Financial Institution

An Entity is 'managed by' another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity that performs the above trading functions, if any of the managing Entities is such an Entity.

### Non-Participating CRS jurisdictions

Non-Participating CRS jurisdictions refers to any jurisdictions that is NOT a participating CRS jurisdiction.

### Participating CRS jurisdictions

It is a jurisdiction as identified in a published list that has implemented the CRS and has an agreement in place with Australia to automatically exchange CRS information. To access the current list of Participating CRS jurisdictions, please refer to the OECD website via this link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>

## Section 6

### Non-Financial Entities (NFEs)

An NFE means any Entity that is NOT a Financial Institution.

## Section 7

### Controlling Persons

Controlling Persons is defined as natural persons (i.e. individuals) who exercise control over an Entity or the shareholders of the Entity based on local AML requirements. Where that Entity is treated as a Passive NFE then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons for CRS reporting purposes.

In the context of a Trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the Trust.

In the context of a legal arrangement other than a Trust, such term means persons in equivalent or similar positions.