

# ALIUM ALPHA FUND ALIUM MARKET NEUTRAL FUND

## FATCA & CRS – SELF-CERTIFICATION DECLARATION



### SECTION 1

This certification must be completed **by all investors** to declare their FATCA & CRS status. Please refer to Section 2 for explanations of terms before completing this form. Neither the Trustee of the Fund or the Administrator is able to provide you with tax or professional advice in respect of FATCA & CRS and we strongly encourage you to seek the advice of an experienced tax professional in relation to completing this form.

### What are FATCA & CRS?

The U.S. Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS) are two ways in which a large number of governments are seeking the same thing – to improve global tax compliance. Both require financial institutions to capture relevant information on foreign taxpayers, as follows:

- ✓ FATCA promotes cross border tax compliance by U.S. taxpayers, by implementing an international standard for the automatic exchange of information related to those taxpayers. Australia has entered into an inter-governmental agreement (IGA) with the U.S. to implement FATCA in Australia, to be administered through the ATO. The AUS-USA FATCA IGA requires the ATO to obtain detailed account information for U.S. citizens and/or taxpayers on an annual basis. The effect of this is that, to satisfy their FATCA obligations, relevant Australian financial institutions must identify any U.S. taxpayers and report those taxpayers' financial account data to the ATO.
- ✓ CRS is a global reporting standard, developed by the OECD, for the automatic exchange of information (AEOI). Its goal is to allow tax authorities to obtain a clearer understanding of financial assets held abroad by their residents, for tax purposes. Over 88 countries (**refer to OECD link in section IV for participating jurisdictions**) have agreed to share information on residents' assets and incomes in accordance with defined reporting standards. Once again, this means that financial institutions around the globe must provide tax authorities with taxpayer financial account data, and the financial institutions must therefore collect this information from their customers and pass it on.

# I. Individual & Joint Investors

Please provide details for each individual.

If there are more than 2 individuals, please provide their details on a separate page.

## Individual 1

Full name

## Individual 2

Full name

# FATCA

## 1. Are you a U.S. citizen or U.S. resident for tax purposes?

**Yes** > provide your Name & U.S. Taxpayer Identification Number (TIN) below and continue to question 2:

### Individual 1

Full name

### Individual 2

Full name

Date of birth (DD/MM/YY)

/ /

Date of birth (DD/MM/YY)

/ /

Place and country of birth

Place and country of birth

Residential address (PO Box is not acceptable)

Residential address (PO Box is not acceptable)

City

City

State

Postcode

State

Postcode

Country

Country

TIN

TIN

**No** > continue to question 2

# CRS

## 2. Are you a tax resident of any other country outside of Australia?

**Yes** > provide details below and skip to section 3: Declaration and Signature, on page 10. If resident in more than one jurisdiction, please include details for all jurisdictions below (if more than 2 jurisdictions please provide them on a separate piece of paper)

### Individual 1

Full name	Residential address (PO Box is not acceptable)		
Date of birth (DD/MM/YY)	City	State	Postcode
/ /			
Place and country of birth	Country		

Country of Tax Residence      Tax Identification Number (TIN) or equivalent      Reason Code if no TIN provided

1
2

If TIN or equivalent is not provided, please provide reason from the following options:

- ✓ **Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- ✓ **Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number  
(Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)
- ✓ **Reason C:** No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

### Individual 2

Full name	Residential address (PO Box is not acceptable)		
Date of birth (DD/MM/YY)	City	State	Postcode
/ /			
Place and country of birth	Country		

Country of Tax Residence      Tax Identification Number (TIN) or equivalent      Reason Code if no TIN provided

1
2

If TIN or equivalent is not provided, please provide reason from the following options:

- ✓ **Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- ✓ **Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number  
(Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)
- ✓ **Reason C:** No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

**No** > please proceed to section 3: Declaration and Signature, on page 10.

## II. Superannuation Funds

Full legal name of the Superannuation Fund

### 3. Are you an Australian Retirement Fund? (refer to FATCA definitions in section 2)

**Yes** > skip to section 5 **TIP: SMSF's proceed to sign on page 10 do not go to question 5 on page 6**

**No** > continue to section III

## III. Entities (Company, Trust, Partnership, Association Etc.)

Full legal name of the Entity

Registered business address

Jurisdiction of organization/incorporation

## FATCA

### 4. Select only ONE of the following three FATCA categories that best describes the entity and provide the information requested.

#### U.S. person as defined under FATCA and U.S. Internal Revenue Code.

This includes but is not limited to company, trust or partnership that is established under the laws of a U.S. and is considered a U.S. resident for tax purposes.

#### (a) U.S. federal tax classification > Please confirm entity's U.S. federal tax classification below

Single-member LLC

C Corporation

S Corporation

Partnership Trust/estate

Limited liability company – C corporation

Limited liability company – S corporation

Limited liability company – Partnership

Other > Please provide details:

#### (b) Are you exempt from FATCA reporting?

**Yes** > please provide your FATCA exemption code

**No** > please provide your U.S. Taxpayer Identification Number (TIN)

**Financial institution (FFI)** > select one of the options from (a) to (e) to confirm which type of FFI are you

**(a) Reporting IGA FFI or Participating FFI** > provide entity's GIIN and continue to question 5

**(b) Sponsored FFI or Trustee Documented Trust** > please complete details of the Sponsoring entity or Trustee below and continue to question 5

Name of Sponsoring entity or Trustee

GIIN of Sponsoring entity or Trustee

**(c) FFI that does not need to register** (e.g. Non-Reporting IGA FFI) > please complete details below and continue to question 5

FATCA status

GIIN (if applicable)

**(d) Non-participating FFI** > note that information about you will be reported to ATO and IRS. Continue to question 5

**(e) Exempt Beneficial Owner** > continue to question 5

**Non-Financial Foreign Entity (NFFE)** > select one of the options from (a) to (c) to confirm which type of NFFE are you

**(a) Active NFFE** > continue to question 5

**(b) Passive NFFE with no controlling U.S. persons** > continue to question 5

**(c) Passive NFFE with controlling persons (refer to FATCA definitions in section 2) who are U.S. citizens or U.S. residents for tax purposes** > provide details of each of the controlling U.S. persons below (if there are more than 2 controlling U.S. persons please provide their details on a separate page and attach to this form) and continue to question 5:

**U.S. Person 1**

Controlling Person    Beneficiary  
Trustee                Owner  
Director                Other – please specify:

**U.S. Person 2**

Controlling Person    Beneficiary  
Trustee                Owner  
Director                Other – please specify:

Full name

Full name

Date of birth (DD/MM/YY)

/ /

Date of birth (DD/MM/YY)

/ /

Place and country of birth

Place and country of birth

Residential address (PO Box is not acceptable)

Residential address (PO Box is not acceptable)

City

City

State

Postcode

State

Postcode

Country

Country

U.S. Taxpayer Identification Number (TIN)

U.S. Taxpayer Identification Number (TIN)

# CRS

## 5. Is the entity a tax resident of any other country outside of Australia?

**Yes** > provide details below and continue to question 6. If resident in more than one jurisdiction, please include details for all jurisdictions below (if more than 2 jurisdictions please provide them on a separate piece of paper)

Country of Tax Residence                      Tax Identification Number (TIN) or equivalent      Reason Code if no TIN provided

1

2

If TIN or equivalent is not provided, please provide reason from the following options:

- ✓ **Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- ✓ **Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number  
(Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)
- ✓ **Reason C:** No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

**No** > continue to question 6

## 6. Are you a Financial Institution for the purposes of CRS?

**Yes** > continue to question 7

**No** > skip to question 8

## 7. Are you an Investment Entity (Financial Institution) located in a Non-Participating Jurisdiction for CRS purposes and managed by another Financial Institution?

**Yes** > continue to question 9

**No** > skip to section 3: Declaration and Signature, on page 10

## 8. Are you an Active Non-Financial Entity (Active NFE)?

**Yes** > specify the type of Active NFE below and then skip to section 3: Declaration and Signature, on page 10

A Corporation the stock of which is regularly traded on an established securities market, or a related corporation thereof.

Name of established securities market:

If the Entity is a Related Entity of a regularly traded corporation, provide the name of the regularly traded corporation:

Governmental Entity, International Organisation or Central Bank

Other Active NFE – please specify qualifying criteria

**No** > you are a Passive Non-Financial Entity (Passive NFE). Continue to question 9

## 9. Controlling Persons – Does one or more of the following apply to you:

- ✓ Is any natural person that exercises control over you (for corporations, this would include directors or beneficial owners who ultimately own 25% or more of the share capital) a tax resident of any country outside of Australia?
- ✓ If you are a trust, is any natural person including trustee, protector, beneficiary, settlor or any other natural person exercising ultimate effective control over the trust a tax resident of any country outside of Australia?

**Yes** > complete details below for these persons and continue to section 3: Declaration and Signature, on page 10

## Controlling Person 1

Full name

Type of Controlling Person (Refer to *Section 2: Explanations*)

Place and country of birth

Date of birth (DD/MM/YY)

/ /

Residential address (PO Box is not acceptable)

Country of Tax Residence

City

State

Postcode

Tax Identification Number (TIN) or equivalent

Country

Reason Code if no TIN provided

If TIN or equivalent is not provided, please provide reason from the following options:

**Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents

**Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number  
(Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)

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

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

## Controlling Person 2

Full name

Type of Controlling Person (Refer to *Section 2: Explanations*)

Place and country of birth

Date of birth (DD/MM/YY)

/ /

Residential address (PO Box is not acceptable)

Country of Tax Residence

City

State

Postcode

Tax Identification Number (TIN) or equivalent

Country

Reason Code if no TIN provided

If TIN or equivalent is not provided, please provide reason from the following options:

**Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents

**Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number  
(Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)

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

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

If there are more than 2 controlling persons, please list them on a separate piece of paper. When listing any additional controlling persons, please ensure all information fields are completed on the separate piece of paper.

**No** > almost there! Continue to sign on page 10

# SECTION 2: EXPLANATIONS

## Common Terms

**Financial institution** (also referred to as Foreign financial institution or “FFI” under FATCA) – an entity created or organised outside of the U.S. and includes:

- a) **Depository institution** – entity that accepts deposits in the ordinary course of banking or similar business (banks, credit unions), or
- b) **Custodial institution** – entity that holds financial assets for the account of others as a substantial portion of its business (brokers, custodians), or
- c) **Investments entity** – means any entity that conducts as a business (or is managed by an entity that 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 funds or money on behalf of other persons.

**Non-Financial Foreign Entity (“NFFE”)** – any non-U.S. entity that is not a financial institution. NFFE can be either Active NFFE or Passive NFFE (refer below for more details).

U.S. citizen or U.S. resident for tax purposes – includes:

- ✓ anyone born in the U.S. (who hasn’t renounced their citizenship)
- ✓ anyone living in the U.S.
- ✓ a green card holder
- ✓ U.S. passport holder
- ✓ U.S. companies, trusts or partnerships

**Controlling Persons** – means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

**Type of Controlling Person** – question 9 is relevant only to Passive NFEs or Investment Entities resident in Non-Participating CRS Jurisdictions which are managed by another Financial Institution.

- a. Please select one of the options from A to C (CP of legal person) if you are a company or other entity that is a legal person. This may include venture capital limited partnerships and incorporated limited partnerships.
- b. Please select one of the options from D to M (CP of legal arrangement) if you are a trust or other legal arrangement (but not a legal person). This may include partnerships.
- c. When selecting an option from D to M (CP of legal arrangement), please only tick the boxes where the relevant natural persons are residents of any country outside of Australia for tax purposes.
- d. When selecting an option from D to H (CP of legal arrangement - trust), Controlling Persons include any of the following:
  - i. Settlor
  - ii. Trustee
  - iii. Protector
  - iv. Beneficiary
  - v. Any other natural person exercising ultimate effective control over the trust.

If a Controlling Person of the trust is itself an entity, then the natural persons that control that entity need to be identified (and so on, if there is a chain of entities, until the ultimate natural persons with control are determined). For example, if the trustee is a company, the Controlling Persons are the individuals who directly or indirectly own 25% or more of the company. If the direct owner (of 25% or more) is an entity, it is necessary to trace through the entity to identify the natural persons who indirectly own 25% or more.

- e. When selecting an option from H to M (CP of legal arrangement - other), Controlling Persons are natural persons who exercise control over the entity. This is determined according to the following steps:
  - i. Individuals who directly or indirectly own 25% or more of the entity. If the direct owner (of 25% or more) is an entity, it is necessary to trace through the entity to identify the natural persons who indirectly hold 25% or more. Complete the Controlling Persons section. If there are none, then:
  - ii. Individuals who control the entity by other means. This may include individuals who exert control by means of trusts, agreements, arrangements, understandings or practices, or based on legal or equitable rights. This may also include individuals exercising decision-making power over the entity’s financial and operating policies. If so, please specify the means of control and complete the Controlling Persons section. This may include:
    - a. Settlor-equivalent
    - b. Trustee-equivalent
    - c. Protector-equivalent
    - d. Beneficiary-equivalent
    - e. Other-equivalent

If there are none, then:

- iii. Individuals who hold the position of senior managing official within the entity. This includes directors. Complete the Controlling Persons section.

**GIIN** – Global Intermediary Identification Number is an IRS registration number for financial institutions.

**TIN** – is U.S. Taxpayer Identification Number and may include Social Security Number (SSN) or Employer Identification Number (EIN).

**IGA** – Agreement between the Government of Australia and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA.

#### **Australian Retirement Fund**

1. Any plan, scheme, fund, trust, or other arrangement operated principally to administer or provide pension, retirement, superannuation, or death benefits that is a superannuation entity or public sector superannuation scheme (including an exempt public sector superannuation scheme) as defined in the Superannuation Industry (Supervision) Act 1993, or a constitutionally protected fund as defined in the Income Tax Assessment Act 1997.
2. A pooled superannuation trust as defined in the Income Tax Assessment Act 1997.
3. Any Entity that is wholly owned by, and conducts investment activities, accepts deposits from, or holds financial assets exclusively for or on behalf of, one or more plans, schemes, funds, trusts, or other arrangements referred to in subparagraphs (1) or (2) of this paragraph.

## FATCA Status

FATCA status refers to entity classification under FATCA and may include:

1. **Active NFFE** – any NFFE that meets following criteria:

- ✓ NFFE where less than 50% of income is passive income (i.e. dividends, interest, annuities etc.) and less than 50% of its assets produce passive income; or
- ✓ Entity's stock is regularly traded on established securities market (e.g. entity listed on ASX) or affiliated group of such entity; or
- ✓ Entity organised in U.S. Territory and owned by its residents; or
- ✓ Foreign government; or
- ✓ International organisation; or
- ✓ Foreign Central Bank of Issue; or
- ✓ Any other specifically identified class of entities, including those posing a low risk of tax evasion, as determined by the IRS (e.g. start-up entities, entities in liquidation, not-for profit entities etc.)

2. **Passive NFFE with controlling U.S. persons** – any NFFE that is not an Active NFFE or is not a withholding foreign partnership or trust and has controlling U.S. persons.

3. **Passive NFFE with no controlling U.S. persons** – any NFFE that is not an Active NFFE or is not a withholding foreign partnership or trust and where none of the entity's controlling persons are U.S. persons.

4. **Participating FFI** – an FFI that enters into an agreement with the IRS to undertake certain due diligence, withholding and reporting requirements for U.S. account holders in accordance with FATCA and is generally able to provide GIIN.

5. **Exempt Beneficial Owner** – this is non-reporting entity under FATCA and may include:

- ✓ the Australian Government, State and local governments and local authorities and their wholly owned agencies or instrumentalities, including certain named entities;
- ✓ International, intergovernmental and supranational organisations;
- ✓ Reserve Bank of Australia and its subsidiaries;
- ✓ Complying Australian superannuation funds (including self-managed super funds);
- ✓ Investment entity wholly owned by exempt beneficial owners;

6. **Non-Reporting IGA FFI** – this is non-reporting entity (certified or registered deemed-compliant FFI) under FATCA and may include:

- ✓ Financial institution with Australian client base (must satisfy all condition listed in paragraph III. A of Annex II of the IGA, including at least 98% of the U.S. dollar value of all account balances must be held by Australian residents);
- ✓ Small local banks that meet criteria listed in the IGA;
- ✓ Financial Institution that is not an Investment Entity with only Low-Value Accounts (i.e. with value of U.S.\$ 50,000.00 or less) and with total assets of no more than U.S.\$50 million;
- ✓ Qualified credit card issuer (with customer deposits of U.S.\$50,000.00 or less);
- ✓ Trustee-Documented Trust – A trust established under the laws of Australia 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;

- ✓ Sponsored investment entity – an investment entity established in Australia that has a Sponsoring entity;
- ✓ Certain Investment Manager and Investment Advisors;
- ✓ Certain Collective Investment Vehicles that meet criteria listed in the IGA.

7. **Non-Participating FFI** – an entity that does not comply with FATCA and generally will not fall into any of the below categories:

- ✓ Participating FFI; or
- ✓ Reporting FFI; or
- ✓ Exempt Beneficial Owner

**Further information about FATCA & CRS can found at:**

<http://www.irs.gov/fatca>

<http://treasury.gov.au/Policy-Topics/Taxation/Tax-Treaties/HTML/Intergovernmental-Agreement>

[http://www.aph.gov.au/About\\_Parliament/Parliamentary\\_Departments/Parliamentary\\_Library/pubs/rp/rp1314/QG/FATCA](http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp1314/QG/FATCA) <http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/>

<http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf>

## SECTION 3: DECLARATION AND SIGNATURE

- ✓ I/We have provided information which is true and accurate for FATCA and CRS purposes.
- ✓ I/We undertake in the future to notify the Trustee and its nominee within 30 days of any change in circumstances which causes the information contained in this form which I/we have provided to become incorrect.
- ✓ I/We will provide the Trustee or its nominee any information that the Trustee reasonably requires in order to enable the Trustee to meet all of its compliance, reporting and other obligations under the United States of America Foreign Account Tax Compliance Act ('FATCA') and OECD Common Reporting Standards ('CRS') and all associated rules and regulations from time to time.
- ✓ I/We understand that where I/we have provided the Trustee or its nominee with information about my status or designation under or for the purposes of FATCA, CRS and all associated rules and regulations, the Trustee will treat that information as true and correct without any additional validation or confirmation being undertaken by the Trustee except where it is under a legal obligation to do so.
- ✓ I/We certify that I/we are authorized to sign for the Entity or Individual in respect of all the account(s) to which this form relates.

### Signature of Investor 1

### Signature of Investor 2

Full name

Full name

Date (DD/MM/YY)

Date (DD/MM/YY)

/ /

/ /

**Capacity**

**Capacity**

Individual	Partner	Director
Joint Investor	Trustee	Sole Trader
Sole Director	Agent for the Investor	

Individual	Partner	Director
Joint Investor	Trustee	Sole Trader
Sole Director	Agent for the Investor	