

## Tax Residency Self-Certification Form for Controlling Person

Virtus Partners Fund Services Luxembourg S.à r.l. (the Delegated Transfer Agent)

Tax Regulations based on the US Foreign Account Tax Compliance Act (FATCA), the OECD Common Reporting Standard (CRS) and other international tax agreements require the Fund to collect and report certain information about the account holder's tax residency. If the account holder, or any applicable controlling persons or beneficiaries, are tax resident in a reportable jurisdiction, then the Fund may be required under the applicable tax regulations to share information about your account to the relevant tax authorities, who may exchange this information on an automatic basis with the tax authorities in the jurisdictions where the account holder, controlling persons or beneficiaries are resident. The term "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" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations. If there is no natural person(s) who holds the position of senior managing official(s). If you have any questions regarding completion of the form, please contact your tax advisor. All sections must be completed for the form to be valid.

	1	CONTROLLING PERSON DETAILS					
	Plea	Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person.					
	Entity 1  Entity 2						
A	Entity 3 Portfolio Reference		Client Reference Number				
	Email Address					, ]	
	Mr  Mrs  Ms First Name(s)		Last Name(s)				
 1B	Address		City/Town				
	Pos	tal code	Country		Nationality	, 	
	Date	e of Birth (DD/MM/YYYY)	Town/City of Birth		Country of Birth	, ]	
	Mailing Address (please only complete if different to the address shown in section 1B)						
lC		tress		City/Town			
	Pos	tal code	Country			]	
2 TAX RESIDENCY DETAILS							
2.	<ol> <li>Please complete below fields indicating: (i) where the controlling person is tax resident and (ii) the controlling person's tax identification number (TIN) for each country or jurisdiction indicated.</li> <li>If you are a United States (US) citizen or resident, please include the United States in the table below together with your US TIN.</li> <li>If you are a tax resident in more than three countries or jurisdictions, please attach a separate form signed by you.</li> </ol>						
lf a	a TIN ason	is unavailable please provide the appropriate rea <b>A</b> – The country/jurisdiction where the controlling	son A, B or C where indicate person is resident does not i	d below: ssue TINs to its residents		ed	
Reason C - No TIN is required (Note: Only select this reason if the authorities in the country of tax residence Taxpayer Identification Number (TIN)					require the TIN to be reported)  if no TIN available please select reason □ A □ B □	1 c	
Please explain below why you are unable to obtain a TIN if you selected Reason B above							
Country of Tax Residence Taxpayer Identification				nber (TIN)	if no TIN available please select reason ☐ A ☐ B ☐	 ] c	
Please explain below why you are unable to obtain a TIN if you selected Reason B above							
Country of Tax Residence Taxpayer Identification N				nber (TIN)	if no TIN available please select reason ☐ A ☐ B ☐	] c	
Pl€	ease e	explain below why you are unable to obtain a TIN	if you selected Reason B abo	ove	·		

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## 3 DECLARATIONS

- 1. I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Franklin Templeton setting out how Franklin Templeton / Virtus Partners Fund Services S.à r.l. may use and share the information supplied by me.
- 2. I acknowledge and agree that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be transmitted to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.
- 3. I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.
- 4. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- 5. I undertake to advise Franklin Templeton / Virtus Partners Fund Services S.à r.l. within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Franklin Templeton / Virtus Partners Fund Services S.à r.l. with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

**Note:** If you are not the Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

certified copy of the
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