



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 exercises control over the Entity then the Controlling Person will be the 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

Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person.

Entity 1 _____

Entity 2 _____

1A Entity 3 _____

Portfolio Reference _____ Client Reference Number _____

Email Address _____

Mr Mrs Ms

First Name(s) _____ Last Name(s) _____

1B Address _____ City/Town _____

Postal code _____ Country _____ Nationality _____

Date 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)

1C Address _____ City/Town _____

Postal code _____ Country _____

2 TAX RESIDENCY DETAILS

1. 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.
2. If you are a United States (US) citizen or resident, please include the United States in the table below together with your US TIN.
3. If you are a tax resident in more than three countries or jurisdictions, please attach a separate form signed by you.

If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

Reason A – The country/jurisdiction where the controlling person is resident does not issue TINs to its residents

Reason B – The controlling person is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN below if you have selected this reason)

Reason C – No TIN is required (Note: Only select this reason if the authorities in the country of tax residence do not require the TIN to be reported)

Country of Tax Residence _____ Taxpayer Identification Number (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 Number (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 Number (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

Please contact your Financial Advisor or your local Service Team.

(ONLY to be completed by any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution)

For joint or multiple Controlling Persons please complete a separate Self-Certification form for each Controlling Person.

Please confirm what type of Controlling Person applicable under CRS that applies to you / the investor by ticking the appropriate box.	Please tick	Entity Name
Controlling Person of a legal person – control by ownership	<input type="checkbox"/>	
Controlling Person of a legal person – control by other means	<input type="checkbox"/>	
Controlling Person of a legal person – senior management official	<input type="checkbox"/>	
Controlling Person of a trust – settlor	<input type="checkbox"/>	
Controlling Person of a trust – trustee	<input type="checkbox"/>	
Controlling Person of a trust – protector	<input type="checkbox"/>	
Controlling Person of a trust – beneficiary	<input type="checkbox"/>	
Controlling Person of a trust – other	<input type="checkbox"/>	
Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	<input type="checkbox"/>	
Controlling Person of a legal arrangement (non-trust) – trustee-equivalent	<input type="checkbox"/>	
Controlling Person of a legal arrangement (non-trust) – protector-equivalent	<input type="checkbox"/>	
Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent	<input type="checkbox"/>	
Controlling Person of a legal arrangement (non-trust) – other-equivalent	<input type="checkbox"/>	

- 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.
- 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.
- 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.
- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
- 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.

Investor/Authorised Signature

NAME (in capitals)

Date

Note: If you are not the Shareholder 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.

Capacity: _____

Questions? Please contact your Financial Advisor or your local Service Team.