



**FRANKLIN  
TEMPLETON**

# Tax Residency Self-Certification Form for Entities

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

Tax Regulations based on the OECD Common Reporting Standard (CRS) 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. 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 INVESTOR(S) DETAILS

1A

Portfolio Reference

Client Reference Number

Email Address

Legal Name of Entity

Country of Incorporation of Entity

1B

Address

City/Town

Postal code

Country

1C

**Mailing Address (please only complete if different to the address shown in section 1B)**

Address

City/Town

Postal code

Country

## 2 ENTITY TYPE

2(1) Please provide the Account Holder's status by ticking one of the following boxes.

(a) Financial Institution – Investment Entity

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

(Note: If ticking this box please also complete part 2 (2) below.)

☐ ii. Other Investment Entity

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

If you have ticked (a) or (b) above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

\_\_\_\_\_

(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 you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded:

\_\_\_\_\_

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of:

\_\_\_\_\_

(d) ☐ Active NFE – a Government Entity or Central Bank

(e) ☐ Active NFE – an International Organisation

(f) ☐ Active NFE – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)

(g) ☐ Passive NFE (Note: if ticking this box please also complete Part 2(2) below)

**2(2) If you have ticked (a)(i) or (g) above, then please:**

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Complete "Controlling Person tax residency self-certification form" for each Controlling Person<sup>i</sup>

**Questions?** Please contact your Financial Adviser or your local Service Team.

1. Please complete the fields below indicating (i) where the account holder is tax resident and (ii) the account holder's tax identification number (TIN) for each country/Jurisdiction indicated.
2. If the Account Holder is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please check this box ☐ and indicate the details in the fields below and provide its place of effective management or jurisdiction in which its principal office is located.
3. If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

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

**Reason A** – The country/jurisdiction where the account holder is resident does not issue TINs to its residents

**Reason B** – The account holder 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 of the country of tax residence entered below do not require the TIN to be disclosed)

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

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 / Virtus Partners Fund Services S.à r.l. 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 authorised to sign for the Account Holder in respect of all the account(s) 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 Account Holder 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.

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:**

<sup>1</sup> 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).