

# SELF MANAGED SUPER FUND

## The below needs to be satisfied in order to claim treaty benefits

At least 50% (by vote or value) of the company is held by Australian and/or US persons  Yes  No

At least 50% of the gross income of the company is being paid to Australian and/or US persons as deductible payments  Yes  No

If **yes** → please proceed to the **decision tree** to fill the relevant form

If **no** → you will not be eligible for treaty benefits

- a. **Step 1:** Enter exact full name of SMSF as it appears on deed
- b. **Step 2:** Enter 'Australia'
- c. **Step 4:** Check 'Complex trust'
- d. **Step 5:** Check 'Non reporting IGA FFI'

Form <b>W-8BEN-E</b> (Rev. July 2017) Department of the Treasury Internal Revenue Service	<b>Certificate of Status of Beneficial Owner for                  United States Tax Withholding and Reporting (Entities)</b> ▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code. ▶ Go to <a href="http://www.irs.gov/FormW8BENE">www.irs.gov/FormW8BENE</a> for instructions and the latest information. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621												
<b>Do NOT use this form for:</b> <ul style="list-style-type: none"> <li>• U.S. entity or U.S. citizen or resident . . . . . W-9</li> <li>• A foreign individual . . . . . W-8BEN (Individual) or Form 8233</li> <li>• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) . . . . . W-8ECI</li> <li>• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-8IMY</li> <li>• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP</li> <li>• Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY</li> </ul>		<b>Instead use Form:</b>												
<b>Part I Identification of Beneficial Owner</b>														
<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization													
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)														
<b>4</b> Chapter 3 Status (entity type) (Must check one box only): <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Disregarded entity</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Simple trust</td> <td><input type="checkbox"/> Grantor trust</td> <td><input type="checkbox"/> Estate</td> </tr> <tr> <td><input type="checkbox"/> Central Bank of Issue</td> <td><input type="checkbox"/> Tax-exempt organization</td> <td><input type="checkbox"/> Private foundation</td> </tr> <tr> <td><input type="checkbox"/> International organization</td> <td></td> <td></td> </tr> </table> If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization		
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<b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).</td> <td><input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.</td> </tr> <tr> <td><input type="checkbox"/> Participating FFI.</td> <td><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.</td> </tr> <tr> <td><input type="checkbox"/> Reporting Model 1 FFI.</td> <td><input type="checkbox"/> International organization. Complete Part XIV.</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Exempt retirement plans. Complete Part XV.</td> </tr> </table>			<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.	<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.	<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.		<input type="checkbox"/> Exempt retirement plans. Complete Part XV.				
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	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.													

## SELF MANAGED SUPER FUND (continued)

- e. **Step 6:** Registered address
- f. **Step 7:** Postal address
- g. **Step 9b:** Australian Business Number (ABN)/Tax File Number (TFN) (optional)
- h. **Step 10:** Enter client's trading account(s) number

<input type="checkbox"/> Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.		<input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.	
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).			
City or town, state or province. Include postal code where appropriate.			Country
<b>7</b> Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country
<b>8</b> U.S. taxpayer identification number (TIN), if required	<b>9a</b> GIIN	<b>b</b> Foreign TIN	
<b>10</b> Reference number(s) (see instructions)			

- i. **Step 14:** Check **a**
- j. **Step 14:** Enter 'Australia'
- k. **Step 14:** Check **b**
- l. **Step 14:** Check 'Tax exempt pension trust or pension fund'

<b>Part III Claim of Tax Treaty Benefits</b> (if applicable). (For chapter 3 purposes only.)	
<b>14</b> I certify that (check all that apply):	
<b>a</b> <input checked="" type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.	<b>j</b>
<b>b</b> <input checked="" type="checkbox"/> The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):	<b>g</b>
<input type="checkbox"/> Government <input checked="" type="checkbox"/> Tax exempt pension trust or pension fund <input type="checkbox"/> Other tax exempt organization <input type="checkbox"/> Publicly traded corporation <input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> Company that meets the ownership and base erosion test <input type="checkbox"/> Company that meets the derivative benefits test <input type="checkbox"/> Company with an item of income that meets active trade or business test <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received <input type="checkbox"/> Other (specify Article and paragraph): _____
<b>c</b> <input type="checkbox"/> The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).	

## SELF MANAGED SUPER FUND (continued)

- m. **Step 26:** Check
- n. **Step 26:** Enter 'Australia'
- o. **Step 26:** Check 'Model 1 IGA'
- p. **Step 26:** Enter 'Australian retirement fund'

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**Part XII Nonreporting IGA FFI**

**26**  I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and \_\_\_\_\_.

The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and

is treated as a \_\_\_\_\_ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);

- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_.

The trustee is:  U.S.  Foreign

- q. Signature of authorised signatory(ies)
- r. Enter the name(s) of authorised signatory(ies) here
- s. Date in US format (MM/DD/YYYY)
- t. Check certification at bottom of form

**Part XXX Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W;
- The entity identified on line 1 of this form is not a U.S. person;
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income; **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

**I agree that I will submit a new form within 30 days if my certification on this form becomes incorrect.**

**Sign Here**

Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.