MBG Funds

Self Certification for Entity Clients
U.S. Foreign Account Tax Compliance Act (FATCA)

The U.S. Foreign Account Tax Compliance Act (FATCA) requires MBG Investment Management, Inc. and its affiliates (collectively "MBG IMI") to collect and report certain tax related information about its clients.

Please complete the sections below as directed and provide any additional information as may be required. If the tax residence of an Account Holder is located outside the country of the the fund entity requesting this form and also in a Reportable Jurisdiction then the Account Holder will be a Reportable Jurisdiction Person and the fund is legally bound to report the relevant information on this form to the appropriate tax authorities.

U.S. tax forms may be required in addition to this Self Certification.

- If you are a non-U.S. entity, receiving income that constitutes U.S. Source Fixed and Determinable Annual or Periodical (FDAP) income, please provide a completed IRS W-8 series tax form.
- If you are a U.S. entity please provide a completed IRS Form W-9.

This form is for entities only. Do not complete this form for an Individual Account Holder. Instead you should complete and provide the Self Certification for Individual Clients which can be obtained from your MBG IMI contact.

If you have any remaining questions about how to complete this form or about how to determine your tax residence status you should contact your tax adviser or local tax authority. MBG IMI will not be in a position to provide assistance beyond the information contained within this guide as by law we are not permitted to give tax advice.

Part 1 – Entity Details

Please complete this part with Capital Letters. Fields with (*) are mandatory.

1. Legal Name of Entity/Branch or Organisation*: _____

2. Country of Incorporation or Organisation: _____

3. Current Residence Address of Entity or Organisation*:
   (*Do not use a P.O. box (unless this is your registered address) or an 'in care of address'*)

   Line 1 (e.g. House / Apt. / Suite Name / Number / Street)*: _____

   Line 2 (e.g. City / Town / Province / State)*: _____

   Country*: _____

   Postal Code / ZIP Code*: _____

4. Mailing Address (*if different from the Current Residence Address*):

   Line 1 (e.g. House / Apt. / Suite Name / Number / Street): _____

   Line 2 (e.g. City / Town / Province / State): _____

   Country: _____

   Postal Code / ZIP Code: _____

5. Commercial Register Number: _____

6. Master Account Number at MBG IMI: _____

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Part 2 – Entity Certification

Part 2 (a) – Financial Institutions - FI

If this entity is a Financial Institution (FI), please select the FI's status from one of the options below.

Please provide your FATCA Status in one of the options in line 7–9. In the case that the FI is an U.S. FI, please leave the FATCA part (line 7-9) blank.

7. Please select **FI FATCA classification** and provide GIIN in Line 8:

   ☐ i. Participating Foreign FFI
   ☐ ii. Registered Deemed Compliant Foreign FFI (including Reporting Model I FFI)
   ☐ iii. Reporting Model II Foreign FFI
   ☐ iv. Sponsored Entity

8. Please provide the Entity's GIIN (Global Intermediary Identification Number):

   _____

9. If the Entity does not have a GIIN (under Part 2(a) – Line 8) please provide the reason why the Entity cannot provide a GIIN:

   ☐ i. It is a FFI, which has applied for a GIIN and has not yet received a GIIN.
   ☐ ii. It is an Exempt Beneficial Owner (e.g. an international organisation)
   ☐ iii. It is a Certified Deemed Compliant FFI (e.g. a FFI with low value accounts)
   ☐ iv. It is an Owner Documented FFI
   ☐ v. Non-reporting FFI (e.g. Trustee Documented Trust)
   ☐ vi. Sponsored Entity covered by Annex II of a Model I IGA that does not have any U.S. reportable accounts
   ☐ vii. Non Participating FFI

or

Part 2 (b) – Non Financial Entities - NFE

10. If the Entity is not a Financial Institution (i.e. a Non Financial Entity NFE), please select the Entity's status from one of the options below.

    ☐ i. Active NFE – a corporation the stock of which is regularly traded on an established securities market or a related entity of such a corporation.

    If you have ticked (i), 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 (i) is a Related Entity of:

    _____

    ☐ ii. Active NFE – Government Entity, Central Bank or International Organisation

    ☐ iii. Active NFE – other

    ☐ iv. Passive NFE
    In this case please complete the table in Appendix 1 "Controlling Persons"

    ☐ v. Direct / Sponsored Direct Reporting NFFE

    Please provide the Entity's GIIN:

    _____

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Part 3 – Country of Residence for Tax Purposes and related TIN or functional equivalent

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country indicated.

If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.

If the Account Holder is tax resident in more than three countries please use a separate sheet.

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

Reason A - The country where I am liable to pay tax 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 in the below table 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)

11. **Country of Tax Residence***	12. **Local Tax Identification Number (TIN)**	13. **TIN Type**	14. **If no TIN available enter Reason A, B or C**

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

☐ 15. I certify that for the purposes of taxation the Account Holder **is not Tax Resident** in any other country other than the countries indicated in Part 3 above.

Part 4 – Declaration and Signature

I understand that the information supplied by me in this Certification (including any attachment hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with the fund setting out how the fund may use and share the information supplied by me to the fund.

I acknowledge and agree that the information contained in this Certification (including any attachment hereto) and information regarding the Account Holder may be reported 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 where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

I declare that all statements made in this Certification are, to the best of my knowledge and belief, correct and complete. I undertake to advise the fund promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide the fund with a suitably updated Certification within 30 days of such change in circumstances.

☐ Please check this box to confirm that you have the capacity to sign for the entity identified in Part 1 of this form in respect to all the accounts to which this form relates.

Print Name*:	Signature*:
Date (dd/mm/yyyy)*:	

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Appendix 1 Controlling Persons

Controlling Persons are defined as natural persons and exercise control over the entity or the shareholders of the entity based on local Anti-Money Laundering (AML) requirements. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons.

In the case of a Trust this means the settlor(s), the trustee(s), the protector (s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the Trust (including through a chain of control or ownership). In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

Please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form.

If the Controlling Person(s) are U.S. citizen or resident of the U.S. for tax purposes then they should additionally complete a W-9 form.

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	If no TIN is available then please provide explanation
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Controlling Person Type	Legal Person: ☐ Ownership ☐ Others Means ☐ Senior Managing Official		
		Legal Arrangement - Trust: ☐ Settlor ☐ Trustee ☐ Protector ☐ Beneficiary ☐ Others		
		Legal Arrangement - Others: ☐ Settlor Equivalent ☐ Trustee Equivalent ☐ Protector Equivalent ☐ Beneficiary Equivalent ☐ Others Equivalent		

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	If no TIN is available then please provide explanation
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Controlling Person Type	Legal Person: ☐ Ownership ☐ Others Means ☐ Senior Managing Official		
		Legal Arrangement - Trust: ☐ Settlor ☐ Trustee ☐ Protector ☐ Beneficiary ☐ Others		
		Legal Arrangement - Others: ☐ Settlor Equivalent ☐ Trustee Equivalent ☐ Protector Equivalent ☐ Beneficiary Equivalent ☐ Others Equivalent		

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	If no TIN is available then please provide explanation
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Controlling Person Type	Legal Person: ☐ Ownership ☐ Others Means ☐ Senior Managing Official		
		Legal Arrangement - Trust: ☐ Settlor ☐ Trustee ☐ Protector ☐ Beneficiary ☐ Others		
		Legal Arrangement – Others: ☐ Settlor Equivalent ☐ Trustee Equivalent ☐ Protector Equivalent ☐ Beneficiary Equivalent ☐ Others Equivalent		

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	If no TIN is available then please provide explanation
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Country of Tax Residence	Tax Identification Number (TIN)	TIN Type	
	Controlling Person Type	Legal Person: ☐ Ownership ☐ Others Means ☐ Senior Managing Official		
		Legal Arrangement - Trust: ☐ Settlor ☐ Trustee ☐ Protector ☐ Beneficiary ☐ Others		
		Legal Arrangement – Others: ☐ Settlor Equivalent ☐ Trustee Equivalent ☐ Protector Equivalent ☐ Beneficiary Equivalent ☐ Others Equivalent		

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Appendix 2 Instructions

Section A – General

1. Foreign Account Tax Compliance Act (FATCA)

FATCA is a component of the Hiring Incentives to Restore Employment Act (the HIRE Act), which was enacted by the U.S. Congress and signed into law on 18 March, 2010. FATCA's objective is to reduce tax evasion by U.S. individuals receiving income from financial assets held outside the United States. FATCA has worldwide impact. Its provisions are designed with incentives for Foreign Financial Institutions (FFIs) to provide information to the U.S. Internal Revenue Service (IRS) on financial accounts held by U.S. persons. While foreign institutions are outside of U.S. jurisdiction and have no formal reporting obligation to the U.S., they will be incentivised to comply in order to avoid a 30% withholding tax on payments received from sources within the U.S. levied on non-compliant individuals or entities.

FATCA compliance requires that a FFI, including foreign subsidiaries of U.S.-based organiSations, takes steps to:

- Conduct Due Diligence procedures on new and pre-existing accounts to classify account holders or investors as either U.S. or non-U.S.
- Report account information to the IRS or, if under a Model I IGA, to the local tax authorities
- Potentially withhold 30% tax on certain payments to individuals and entities that fail to comply.

2. Intergovernmental Agreements (IGA)

The U.S. Treasury published two Model Intergovernmental Agreements (Model I and Model II IGAs) for implementing the broad-ranging provisions of FATCA globally. Non-U.S. countries may enter into one of these agreements with the U.S. and following this, introduce local regulations to implement the agreement. Under a Model I IGA, a Foreign Financial Institution (FFI) in a respective partner country is required to report U.S.-owned account information directly to their local tax authority, rather than to the Internal Revenue Service (IRS). The local authority would then share that information with the IRS. However, a Model II IGA requires FFIs to report certain information directly to the IRS.

3. Legal Disclaimer

The above tax regulations require the fund to collect certain information about each account holder's tax residence and its entity classification. Please note that the fund cannot provide you with tax advice, including entity classification and tax residence.

If you are unsure about how to complete this form, please consult your tax adviser. It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide the fund with any additional documentation, information or replacement forms when requested or required.

The fund assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. The fund is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The the fund entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the entity is located.

4. Who should complete this form?

This form is to be completed by all entity account holders. The entity may be the account holder or acting on behalf of other clients/account holders. Please do not use this form for individual account holders. Instead, the Self Certification Form for Individual Clients should be used.

Please contact your MBG IMI contact for blank copies of this form or for the Self Certification Form for Individual Clients.

5. Expiration of the Self Certification

Generally, the self certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify the fund within 30 days of the change of circumstances and provide us with an updated self certification.

6. Consequences of non-provision of a valid form

The fund is required to validate the information provided in this form against other information that we hold about the account holder. If, for any reason, conflicting information is identified, then the form may be rejected. The fund may need to request additional supporting information as necessary under the rules.

In the case where the discrepancies cannot be resolved, the below are some possible consequences:

- The entity can be treated as a Reportable account and as a consequence account holder information, account balances and payments may be reported by the fund to the relevant local tax authority for onward exchange of information to the tax authority where the Entity is tax resident.
- The Entity can be treated as a Non Participating Foreign Financial Institution (NPFFI) and may be subject to 30% U.S. withholding taxes on all U.S. source income payments and gross proceeds credited to the account. This is only valid under U.S. FATCA and depends on the IGA Model between the reportable country and the U.S.A.

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7. Further Information

If you need further information, please find below the following web pages:

- General Information - Foreign Account Tax Compliance (FATCA)
  http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx
- Intergovernmental Agreement (IGA)
  http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx

Section B – Detailed Instructions

Please complete all parts in Capital Letter. Fields with (*) are mandatory.

Part 1 – Entity Details

Line 1 - Legal Name of Entity/Branch or Organisation*

The full legal name of the Entity should be provided. If the name does not correspond to that of the account holder, please provide an explanation of the relationship between the two. The term “Entity” means a legal person or a legal arrangement and includes a corporation, trust or partnership.

Line 2 - Country of Incorporation or Organisation

If the entity is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws it is created, organised or governed.

Line 3 - Current Residence Address of Entity or Organisation*

This is usually the address in the country where the entity claims to be a resident for purposes of that country’s income tax. Please do not include the address of a financial institution, an investment manager, a post office box (P.O. Box) or an in care of address.

Line 4 - Mailing Address

Enter mailing address only if it is different from the Current Residence Address.

Line 5 - Commercial Register Number

Provide the commercial register number in the country of incorporation, if available.

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Part 2 – Entity Certification

Part 2(a) – Financial Institutions - FI

Line 7 - FATCA Classification

If your entity is a Financial Institution, please select the FI's status from one of the options.

Part 2(b) – Non Financial Entities - NFE

Line 10 - NFE Classification

If your entity is not a Financial Institution (i.e. a Non Financial Entity), please select the Entity's status from one of the options.

Part 3 – Country of Residence for Tax Purposes and related TIN or functional equivalent

Line 11 - Country of Tax Residence*

Please provide all the countries where the Entity is considered to be tax resident. Note that there may be instances where tax residence may change (for example, as a result of, but not restricted to, corporate re-structuring, changes to local or any applicable, tax laws).

It is the client's responsibility to advise the fund if there is such a change and notify the fund within 30 days of such a change.

Line 12 - Local Tax Identification Number (TIN)

Provide the Entity local Tax Identification Number ("TIN"). If you are not able to provide MBG IMI with a TIN number, please provide the reason in the line 15.

Line 13 - TIN Type

Provide the TIN type. Some examples may include local Tax Identification Number, Employer Identification Number, and Corporation Tax Identification Number/Reference.

Line 14 - No TIN available

If you are not able to provide a TIN, please provide one of the mentioned reasons.

Line 15 - Confirmation of Completeness*

Please tick that box to certify that for the purposes of taxation the Account Holder is not tax resident in any other country other than the countries indicated in Part 3.

Part 4 – Declaration and Signature

Please ensure that you have the authority to sign on behalf of the Entity. Please sign and date the form in this part.