

# Morningstar Tax Certification Form – FATCA (US) and CRS (Other Jurisdictions) (not for platform Investor Use)

effective from 31 October 2024

## What are FATCA and CRS? Some background

The US Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS) are two ways in which governments around the world are seeking to improve global tax compliance. Both require financial institutions to capture and exchange relevant information on the financial assets of foreign citizens/residents, as follows:

- FATCA promotes cross border tax compliance by US citizens and US-resident taxpayers, by implementing an international standard for the automatic exchange of information related to those persons' financial accounts. Australia has entered into an inter-governmental agreement (IGA) with the US to implement FATCA in Australia, and administers this collection/reporting program through the Australian Taxation Office (ATO). The AUS-USA FATCA IGA requires the ATO to obtain and report detailed account information for U.S. citizens and US resident taxpayers on an annual basis. In order to effect this collection/reporting, each relevant Australian financial institutions is required to identify any US citizen or any US resident taxpayer holding a financial account with it and report that person's Australian financial account data to the ATO for its further reporting to the US Internal Revenue Service (IRS). The Tax Laws Amendment (Implementation of the FATCA Agreement) Act 2014 (Cth) gave domestic legal effect to the obligations by inserting Division 396-A FATCA into the Taxation Administration Act 1953 (Cth).
- CRS is a global reporting standard, developed by the Organization for Economic Co-operation and Development (OECD), for the collection, reporting and exchange of financial account information on foreign tax residents. The goal of CRS is to allow the tax authorities in one jurisdiction to obtain a clearer understanding of financial assets held by their citizens/residents in another jurisdiction. Over 96 countries have agreed to share information on foreign residents' assets and incomes in accordance with defined reporting standards. Once again, this means that the financial institutions in each participating country (including Australia) must collect and provide the tax authorities in that country with the financial account data of each of their foreign customers, and that the tax authorities will then pass along this information to the tax authorities in the jurisdiction in which that customer claims citizenship/residence.

The Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016 (Cth) gave domestic legal effect to the obligations by inserting Division 396-C Common Reporting Standard into the Taxation Administration Act 1953 (Cth).

For more information go to [www.linkmarketservices.com.au/corporate/resources/fatca-crs.html](http://www.linkmarketservices.com.au/corporate/resources/fatca-crs.html) and click on the links provided.

## FATCA/CRS information – Who should complete this section?

This section should be completed by the person who is authorised to provide tax residency and certification information on behalf of:

- all other parties, and
- the underlying entity eg trust or partnership etc, and
- the beneficial owners and controlling persons.

## Investor Details

Please provide the following details for your certification to be applied to your existing account. Your contact details may assist us to swiftly resolve any outstanding queries

Investor Name

Investor Number

Email Address

Contact Number (Business Hours)

**Please save this form in a way that allows you to maintain access to it before completing.  
Your web browser may not support the print and save functionality in this form.**

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## 1. FATCA/CRS certification of individual, joint individual, sole trader or deceased estate

If you are an individual, joint individual, a sole trader, or are administering the account on behalf of another individual or a deceased estate, then please select the best option below and answer the associated questions. If the account is held on behalf of an entity ( e.g., a company, trust, partnership etc.), please go to the section on the next page 'FATCA and CRS certification of an entity.' If you do not provide this information, we will be required to report you to the ATO with an incomplete certification status.

Is the following statement correct? (Tick if applicable)

Deceased Estate – the account is being administered by an individual or an entity acting in the capacity of executor or administrator of a deceased estate, where EITHER certified copies of the death certificate of the deceased account holder or Grant of Probate/Letters of Administration have already been provided to us, OR certified copies of these documents are attached to this application.

If you selected this option, this FATCA/CRS certification is complete and no further information is required for this Morningstar account. Please proceed to Section 3.

Is/are all of the Individual investors (including the person/s for whom the account is held e.g., a children's account) a U.S. citizen or a resident for tax purposes in a country other than Australia?

Yes – please complete 1.2 Foreign Individual Investors and Individual Beneficial Owner details below. Note: If an individual is both an Australian and a foreign tax resident, or a tax resident of more than one foreign country, you must also provide this information.

No – your FATCA/CRS certification is complete and no further information is required for this Morningstar account. Please proceed to Section 3.

Only some of the individuals are Australian tax residents:

- For those Individuals who are Australian tax residents only (including the person/s for whom the account is held), please complete 1.1 Australian tax resident information below and then proceed to Section 3.
- For the remaining individuals (ie those who are NOT solely Australian tax residents), please complete 1.2 Foreign Individual Investors and Individual Beneficial Owner details below and then proceed to Section 3.

### 1.1 Australian tax resident information

Full Name of Australian Tax Resident 1

Full Name of Australian Tax Resident 2

Full Name of Australian Tax Resident 3

### 1.2 Foreign Individual Investor(s) and Individual Beneficial Owner(s) details

Please provide ALL information, including each person's foreign TIN (Taxpayer Identification Number), or exclusions, as relevant. Where a TIN is issued by a person's jurisdiction, failure to provide this information will result in that person being reported to the ATO with an incomplete certification status.

Full Name of Individual 1

Date of Birth

Street Address (PO Box is NOT acceptable)

Country 1 of Tax Residency

Country 2 of Tax Residency

Country 3 of Tax Residency

TIN 1

OR

Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

TIN 2

OR

Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

TIN 3

OR

Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

Full Name of Individual 2

Date of Birth

Street Address (PO Box is NOT acceptable)

Country 1 of Tax Residency

Country 2 of Tax Residency

Country 3 of Tax Residency

TIN 1

OR

Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

TIN 2

OR

Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

TIN 3

OR

Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

If more than two foreign investors/ beneficiaries, please provide the additional details on a separate piece of paper and include it with this tax certificate form.

## 2. FATCA and CRS certification of an entity

If the investor is one of the following:

- A company or other incorporated body, or
- Another type of entity e.g. a trust, partnership, cooperative or association etc., or
- One or more individuals that hold the Account on behalf of a superannuation fund, trust, partnership, government body, co-operative, association or other type of entity,

then please select the best option below and answer the associated questions. Failure to provide this information will result in you being reported to the ATO with an incomplete certification status.

Tick from the following, the option that best describes your organization (tick one)

**An Australian regulated superannuation fund (including a complying SMSF), retirement or pension fund.**

Please provide the fund's ABN to complete your certification.

If you selected this option, your certification is complete and no further information is required. Please proceed to Section 3.

**An account held by an entity acting in the capacity of executor or administrator of a deceased estate**, where EITHER a certified copy of the death certificate or Grant of Probate/Letters of Administration have already been provided to us, OR certified copies of these documents are attached to this application. If you selected this option, your certification is complete and no further information is required. Please proceed to Section 3.

**Public Listed Company, or a Majority Owned Subsidiary of a Public Listed company**, (includes public listed companies or majority owned subsidiaries of listed companies that are not Financial Institutions).

Please provide the name of the market or stock exchange where your company (or your parent company) is listed.

Please provide unique exchange code of your company (or your parent company) here, e.g. ASX code, ticker code.

If you selected this option, your certification is complete and no further information is required. Please proceed to Section 3.

**A Financial Institution** includes custodial or depository institution, an investment entity or a specified insurance Company .

What is your GIIN?

If you do not have a GIIN, what is your financial institution status? (Tick one):

Deemed Compliant FFI (foreign financial institution)      Excepted FFI

Non-participating FFI      Other

**Other Non-Financial Entities:**

**Active Non-Financial Foreign Entity (for FATCA) or Active Non-Financial Entity (for CRS).** Please proceed to Section 2.1 Entity foreign tax residency information.

**Passive Non-Financial Foreign Entity (for FATCA) or Passive Non-Financial Entity (for CRS).** Please proceed to Section 2.1 Entity foreign tax residency information and ensure Controlling Person\* details are completed.

This completes the required information for Financial Institutions, please proceed to Section 3.

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## 2.1 Entity foreign tax residency information

Is this entity account holder a U.S. entity OR a resident for tax purposes in a country other than Australia?

Yes No

If you answered No, your certification is complete and no further information is required. Please proceed to Section 3.

If you answered Yes, please provide ALL information, including your foreign TIN (Taxpayer Identification Number) or exclusions, as relevant below. Where a TIN is issued by your jurisdiction, failure to provide this information will result in you being reported to the ATO with an incomplete certification status.

Country of Tax Residency 1 Address

TIN 1 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

Is/Are any of the beneficial owner(s) or controlling persons\* (including the settlor or protector of a trust) a U.S. citizen or a resident for tax purposes in a country other than Australia?

Yes No

If you answered No, your certification is complete and no further information is required. Please proceed to Section 3.

If you answered Yes, please provide ALL information, including your foreign TIN or exclusions, as relevant below. Where a TIN is issued by your jurisdiction, failure to provide this information will result in you being reported to the ATO with an incomplete certification status.

Full Name of Individual 1 Date of Birth

Street Address (PO Box is NOT acceptable)

Country 1 of Tax Residency Country 2 of Tax Residency Country 3 of Tax Residency

TIN 1 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN  
TIN 2 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN  
TIN 3 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

Full Name of Individual 2 Date of Birth

Street Address (PO Box is NOT acceptable)

Country 1 of Tax Residency Country 2 of Tax Residency Country 3 of Tax Residency

TIN 1 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN  
TIN 2 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN  
TIN 3 OR Country does not issue TINs  
TIN is available but, has not obtained or has not been issued a TIN

If more than two foreign investors/ beneficiaries, please provide the additional details on a separate piece of paper and include it with this tax certificate form.

\* A Controlling Person means any individual who ultimately beneficially owns 25% or more of an entity or controls the entity, including control through a chain of ownership or by means of control other than direct control.

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**3. Investor Signature** – *This must be completed for your certification to be accepted*

Dated

Name of Investor 1

Signature of Investor 1

**Please note:** Physical signature is required on this form.  
Digital and electronic signatures are not acceptable.

Name of Investor 2

Signature of Investor 2

**Please note:** Physical signature is required on this form.  
Digital and electronic signatures are not acceptable.

Personal information collected for the purposes of the Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard (CRS) will be:

- a. Used for the purpose of meeting the Issuer's obligations under CRS and the Intergovernmental Agreement (IGA) between Australia and the U.S. implementing the U.S. legislation known as FATCA;
- b. Used for other purposes relating to my holding such as to verify my identity and to review and correct discrepancies in the information recorded about me and my holdings.