

**FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA") AND COMMON REPORTING STANDARD ("CRS") SELF-CERTIFICATION FORM**

**FATCA**

FATCA requires the collection of certain information about each account holder's tax residency and citizenship status. This form is designed to capture the Citizenship and Residency for tax purposes of the person entitled to the income and assets associated with an account (the beneficial owner). Should you be completing this form on behalf of the beneficial owner, you should complete the form using information relating to their citizenship and residence for tax purposes rather than your own.

Please complete, where applicable, the relevant sections below in relation to all relevant accounts and provide any additional information as may be required. In certain circumstances there may be a requirement to share this information with relevant tax authorities.

**If you are a U.S. citizen or resident of the U.S. for tax purposes under U.S. Internal Revenue Services ("IRS") regulations you should also provide a completed, signed and dated IRS Form W-9.**

**DECLARATION OF U.S. CITIZENSHIP OR U.S RESIDENCE FOR TAX PURPOSES**

Please tick  one of the following:

- I confirm that **I AM NOT** a U.S. citizen or resident in the U.S. for tax purposes.
- I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.
- I confirm that **I AM** a U.S. citizen and/or resident in the U.S. for tax purposes (i.e. green card holder or resident under the substantial presence test).

U.S. Federal TIN	Type	
<input type="checkbox"/>	SSN	Social Security Number: U.S. Individuals
<input type="checkbox"/>	ITIN	Individual Taxpayer Identification Number: Resident Alien and do not have/not eligible to get an SSN
<input type="checkbox"/>	EIN	Employer Identification Number

**CRS**

Under the OECD CRS, governments agree to exchange information automatically with one another on tax residents maintaining financial accounts in each other's jurisdictions. Income tax (Automatic Exchange of Financial Account Information) Rules 2016 ("CRS Rules") issued by the Ministry of Finance Malaysia on 19 December 2016 which came into operation on 1 July 2017 requires every Reporting Financial Institution to identify Reportable Account maintained by the Reporting Financial Institution by applying the due diligence procedures as specified in the OECD CRS.

We are required to collect information about your tax residence(s) under applicable tax regulations. If you are not a tax resident of Malaysia, we may need to give the IRBM your account information, which may then be shared with other tax authorities of the CRS participating countries.

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in a jurisdiction on the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

PUTB is not allowed to give tax advice. Please consult your tax adviser if you require assistance in determining your tax residence(s).

**DECLARATION OF TAX RESIDENCY (OTHER THAN U.S.)**

Please tick  one of the following:

- i. **I am a tax resident of Malaysia** and **I have no other tax residency(ies)** with other country(ies)
- ii. **I am a tax resident of Malaysia** and **I have other tax residency(ies)** with other country(ies)
- iii. I am not a tax resident of Malaysia

If you have selected **ii and iii above**, please complete the following table:-

Country of tax residence	Taxpayer ID No. (TIN)	If TIN is not available, please tick <input checked="" type="checkbox"/> one the appropriate reason.
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C

Reason for TIN not available:

Reason A – Country does not issue TIN    Reason B – Country does not require the collection of TIN    Reason C – TIN application in progress

**Authorization and Undertakings**

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 authorise Pheim Unit Trusts Berhad ("PUTB") to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of PUTB for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that the PUTB may have in its possession that is relevant to my qualification for any benefits claimed on the basis of this Declaration. I acknowledge and agree that information contained in this form and information regarding income paid or credited to or for the benefit of the account (s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which I am a resident for tax purposes.

I authorised PUTB to provide, directly or indirectly, a copy of this form and information regarding income paid or credited to or for the benefit of the account(s) set out above to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorized to audit or conduct a similar control of aforementioned persons for tax purposes.

I certify that I am the beneficial owner (or am authorised to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner of the account.

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

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Date : \_\_\_\_\_

**For Office Use Only**

1. Classification of the Individual:

- a) Specified U.S. Person
- b) Non-Cooperative Customer
- c) Non-Specified U.S. Person with U.S. Indicia
- d) Non-Specified U.S. Person without U.S. Indicia

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

2. Are any of the following Indicia present in this application?

- i. U.S. citizenship / permanent residency / tax residency;
- ii. U.S. place of birth;
- iii. U.S. mailing address (including U.S. post office box);
- iv. U.S. telephone number;
- v. Power of Attorney or Signatory Authority granted to a person with a U.S. address; and
- vi. "In-care-of", P.O Box or a "hold-mail" address that is the sole address of the account holder.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

3. Is this investor classified as a U.S. person?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

4. If "YES" for 3 above, has the investor's IRS Form W-9 been collected?

Yes	N/A
<input type="checkbox"/>	<input type="checkbox"/>

Processed by / Date : \_\_\_\_\_

Checked by / Date : \_\_\_\_\_