Application Form and Registration Details for OEIC Sub-Funds Net I share class

J.P.Morgan Asset Management

Valid from May 2020

Please complete all sections of this form in BLOCK CAPITALS. You should read the 'Data Privacy Policy and Anti-Money Laundering' section in the Supplementary Information Document (SID). When investing in a sub-fund(s) you must also receive and read the Key Investor Information Document (KIID) before completing this form. The form should then be returned to: **FREEPOST JP MORGAN AM**. An address or a stamp is not required to be added to the envelope. If you have any questions regarding this form or the KIID, please call our UK-based Client Services Team on 0800 727 770 or contact your financial adviser. Our lines are open Monday to Friday, 9am to 5.30pm.

Please note this form should only be used for the investment into Net I share class.

Please complete the registration details with your scheme name and address. The name and address details you give will form the entry on the register which evidences title to shares. It will also be the name and address used for correspondence.

Financial adviser

Financial Adviser's stamp/details

FCA number

Please tick:

☐ Execution only OR ☐ Advised

1. About your investment

This section should be completed by institution/company investor.

Name of scheme

Name of company

Address

Postcode

Telephone numbers

Daytime telephone number

+ 44 (0)

Evening telephone number

+ 44 (0)

Account Designation *(if any)*

2. Account holder tax residency

Tax Regulations[1] require us to collect certain information about each investor's tax residency and tax classifications. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with HMRC Tax Authority who may provide this information to other jurisdictions under applicable laws and treaties. Please complete all sections below as directed. If you have any questions about your organisation's classifications, please see instructions or contact your tax advisor. Please see notes overleaf for key definitions. Should any information provided change in the future, please ensure you advise us of the changes promptly.

Section 1: Account Holder Tax Residency

1.1 Please state the country(s) in which your organisation is resident for tax purposes and provide your tax identification number(s)

Country of Tax Residence

Tax Identification Number

If the country of tax residency does not issue TINs or you are otherwise unable to obtain a TIN please state the reason below:

Section 2. Organisation's Classification under FATCA tax regulation

Please tick one box only in the table below

☐ 2.1 FATCA IGA Partner Jurisdiction Financial Institution[3]

☐ 2.2 Participating Foregin Institution (PFFI)[3]

☐ 2.3 Non-Participating Foregin Institution (N-PFFI)[3]

☐ 2.4 US Entity

☐ 2.5 Deemed Compliant Foreign Financial Entity (besides those listed above)[3]

☐ 2.6 Exempt Beneficial Owner[4]

☐ 2.7 Active Non-Financial Foreign Entity (Active NFFE)[5]

☐ 2.8 Passive Non-Financial Foreign Entity (Passive NFFE)[6]

(i) US Entities must provide an IRS form W9 (including their FATCA exemption code – if any)

(ii) Passive NFFEs are required to complete Section 4. Controlling Persons of Passive NFFEs/NFEs

2. Account Holder Tax Residency

If your organisation has a GIIN, please provide:

If you are a sponsored Foreign Institution and have no GIIN, please provide the name and GIIN of the Sponsoring Financial Institution below:

Name of Sponsoring Financial Institution:

GIIN of Sponsoring Financial Institution:

Section 3. Organisation's Classification under Common Reporting Standard tax regulations.[9]

(i) Please tick one box only in the table below

☐ 3.1 Financial Institution – Investment Entity in a Non-Participating Jurisdiction and managed by another Financial Institution (A Passive NFE under CRS)[20]

☐ 3.2 Financial Institution – Investment Entity – Other[20]

☐ 3.3 Financial Institution – Depository Institution[15], Custodial Institution[14] or Specified Insurance Company[33]

☐ 3.4 Active Non-Financial Entity (Active NFE)[11] – 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 are a Related Entity of a regularly traded organisation, please provide the name of the regularly traded organisation that the Entity in 3.4 is a Related Entity of:

If you have ticked this classification, please provide the name of the established securities market on which your organisation or the Related Entity is regularly traded:

☐ 3.5 Active Non-Financial Entity (Active NFE)[11] – a Government Entity, Central Bank or an International Organisation

☐ 3.6 Active Non-Financial Entity (Active NFE) – Other[11]

☐ 3.7 Passive Non-Financial Entity (Passive NFE)[26]

If you have ticked boxes 3.1 or 3.7 you must complete Section 4. Controlling Persons of Passive NFFEs/NFEs

Section 4. Controlling Persons of Passive NFFEs/NFEs

Only complete this section if have you have ticked boxes 2.8, 3.1 or 3.7

Please include the tax and other details of all Controlling Persons (using a separate sheet if required). If a Controlling Person has more than one tax residency please list them on separate lines:

First controlling person

Name | Address

Country of tax Residency | TIN | City/town of birth | Country of birth | Date of birth | Controlling person type (Select one from 'a' to 'm' below)

Second controlling person

Name | Address

Country of tax Residency | TIN | City/town of birth | Country of birth | Date of birth | Controlling person type (Select one from 'a' to 'm' below)

Third controlling person

Name | Address

Country of tax Residency | TIN | City/town of birth | Country of birth | Date of birth | Controlling person type (Select one from 'a' to 'm' below)

2. Account Holder Tax Residency (continued)

Fourth controlling person

Name

Address

Country of tax Residency | TIN | City/town of birth | Country of birth | Date of birth | Controlling person type (Select one from 'a' to 'm' below)

If a country of tax residency does not issue TINs or you are otherwise unable to obtain a TIN please state the reason below:

Controlling Person Types

a. Controlling Person of a legal person - control by ownership
b. Controlling Person of a legal person - control by other means
c. Controlling Person of a legal person - senior managing official
d. Controlling Person of a trust - settlor
e. Controlling Person of a trust - trustee
f. Controlling Person of a trust - protector
g. Controlling Person of a trust - beneficiary
h. Controlling Person of a trust - other
i. Controlling Person of a legal arrangement (non-trust) - settlor-equivalent
j. Controlling Person of a legal arrangement (non-trust) - trustee-equivalent
k. Controlling Person of a legal arrangement (non-trust) - protector-equivalent
l. Controlling Person of a legal arrangement (non-trust) - beneficiary-equivalent
m. Controlling Person of a legal arrangement (non-trust) - other-equivalent

3. Investment details[B]

Please tell us the Sub-Fund(s) Net I share classes in which you wish to invest, whether you wish to invest in Income (Inc) or Accumulation (Acc) shares and the amount.

ISIN or Sedol Code	Fund name and Share Class	Inc	OR	Acc	Number of Shares	OR	Amount[C]
Example 1: GB00B09RGM51	*JPM Cautious Managed I - Net*			*Yes*			*£20,000,000*
Example 1: GB00B014HG561	*JPM Global High Yield Bond I Net*	*Yes*			*20,000,000.000*		£
							£
							£
							£
							£
							£
							£
							£
							£
					Total £		£

[B] Should the Fund name/Share Class not match the ISIN/Sedol number, the ISIN/Sedol number will prevail.

[C] The minimum lump sum investment for I share class is £20,000,000.

4. Method of payment

Payment should be for the total amount to be invested, plus any telegraphic transfer charges.

☐ Cheque ☐ Telegraphic Transfer

Cheques should be made payable to: JPMorgan Funds Limited Units Account and attached to this application form.

Telegraphic Transfer should be made out to:

Barclays Bank Plc
Account name: JPMorgan Funds Limited
Sort Code: 20-00-00
Account Number: 83023230
IBAN: GB71BARC20000083023230

5. Receipt of payments

You should complete this section if you have opted for income shares or for any other payments which may be made to your organisation.

Payments of any repurchase proceeds will be made in accordance with the details provided. Should these details change you will need to inform us. Please provide your bank details below:

Name of bank/building society

Address

Postcode

Country

Name of account

Account number

Bank sort code

IBAN number

6. Appointment of authorised signatories

You can appoint up to four officers of the organisation to be responsible for dealing with your companys account.

If the officers you appoint, or their signatures, change, please inform us. Any two of the authorised officers you appoint will be able to give instructions for any action required for your holdings in J.P. Morgan Fund holdings. Please enclose certified copies of the relevant minutes of the company's meetings at which this application was approved and the authorised signatories were appointed.

We hereby certify that the above details are complete and correct and appoint the officers named below (if any) to act on behalf of the organisation in respect of the organisation's holdings in J.P. Morgan Fund holdings. We understand that shares will be allocated at the next price calculated following the receipt of our application or if the share class has not been launched at the time of the receipt of our application, on the first available price at or following the launch of the share class. We have received and read the KIID and the SID.

We accept that a 'Delivery versus Payment' exemption will be applied as detailed in the SID and agree that our money may not be held in a client money account for the full duration of a transaction.

We declare that the information provided on the tax reporting self-certification (section 2 of this form) is to the best of our knowledge and belief, accurate and complete.

We agree to notify J.P. Morgan Asset Management immediately in the event the information in the tax reporting self-certification changes.

First Officer Name

Signature

Second Officer Name

Signature

Third Officer Name

Signature

Fourth Officer Name

Signature

Important Information

Non-Receipt of Cleared Payment

- Normally, Shares are issued upon acceptance of dealing instructions and cleared payment for the shares must be received from you by the Settlement Date (as set out in the fund's prospectus). If we (JPMorgan Funds Limited) do not receive full payment from you by the Settlement Date, or if prior to the Settlement Date we become aware of any reason why, in our opinion, full and timely payment will not be received we have the right to cancel (redeem) the Shares without prior notice to you and at your cost.

We will seek to recover any losses, including costs, remaining after any shares are cancelled. You agree to reimburse the fund for any costs, losses, claims and expenses suffered or incurred by the fund and/or us as a result of your non-payment by the Settlement Date.

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J.P.Morgan
Asset Management

Accompanying Notes for FATCA Certification

Notes – these notes do not constitute tax advice. You should obtain advice from your tax advisor if you are unclear of your tax status.

1 Tax Regulations

The term "Tax Regulations" refers to regulations created to enable automatic exchange of information and include FATCA [2] and the OECD Common Reporting Standard to facilitate automatic exchange of information.

2 FATCA

The Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010 and any associated IGAs.

3 Financial Institution

The term "Financial Institution" means an Investment Entity, a Custodial Institution, a Depository Institution, or a Specified Insurance Company as defined for the purposes of FATCA. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

4 Exempt Beneficial Owner

The term "Exempt Beneficial Owner" means

(i) a Governmental Entity;

(ii) an International Organisation;

(iii) a Central Bank;

(iv) a UK Retirement Fund meeting the requirements of Annex II, Section II A and B of the US-UK IGA; or

(v) any other category of Exempt Beneficial Owner under the US Regulations not covered by (i) to (iv) above.

5 Active Non-Financial Foreign Entity (NFFE)

A NFFE is any entity that is not a Financial Institution.

An Active NFFE is any NFFE that meets one of the following criteria:

(i) Less than 50 per cent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

(ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity8 of an entity, the stock of which is traded on an established securities market;

(iii) The NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;

(iv) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) an investment fund, such as a Private Equity Fund, Venture Capital Fund, Leveraged Buyout Fund or any Investment Vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances the entity will be a passive NFE;

(v) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;

(vi) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution; or

(vii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities8 that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.

6 Passive Non-Financial Foreign Entity (NFFE)

A Passive NFFE is any NFFE that is not an Active NFFE[5].

7 Controlling Persons

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.

8 Related Entity

An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote or value in an entity.

Accompanying Notes for CRS Certification

9 CRS Tax Regulations

The term "CRS Tax Regulations" refers to regulations created to enable automatic the exchange of information of tax information proposed by the OECD often referred to as "Common Reporting Standards" and are imposed in Europe by the European Directive on Administrative Cooperation (DAC).

10 "Account Holder"

The "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

11 "Active NFE"

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

e) the NFE is not yet operating a business and has no prior operating history, (a " start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

h) the NFE meets all of the following requirements (a "non-profit NFE") :

   i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

   ii) it is exempt from income tax in its jurisdiction of residence;

   iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

   iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

   v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

12 "Control"

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 10%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

13 "Controlling Person(s)"

"Controlling Persons" are the natural person(s) who exercise control over an entity. 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. This definition corresponds to the term "beneficial owner" described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the

activities of the trust. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, "Controlling Person(s) means persons in equivalent or similar positions.

14 "Custodial Institution"

The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

15 "Depository Institution"

The term "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

16 "Entity"

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

17 "Financial Institution"

The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

18 "Investment Entity"

The term "Investment Entity" includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) "The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

19 "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution"

The term "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

20 "Investment Entity managed by another Financial Institution"

"An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of 'Investment Entity'.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

21 "NFE"

An "NFE" is any Entity that is not a Financial Institution.

22 "Participating Jurisdiction"

A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

23 "Participating Jurisdiction Financial Institution"

The term "Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

24 "Passive NFE"

Under the CRS a "Passive NFE" means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

25 "Related Entity"

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

26 "Reportable Account"

The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

27 "Reportable Jurisdiction"

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

28 "Reportable Jurisdiction Person"

A Reportable Jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

29 "Reportable Person"

A "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation;
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

30 "Resident for tax purposes"

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

31 "Specified Insurance Company"

The term "Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

32 "TIN" (including "functional equivalent")

The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction

Please note all correspondence should be sent to the address shown at the top of the application and not to the registered address. Telephone calls may be recorded and monitored for security and training purposes.

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