

# FATCA Details Form

Account Name	<input type="text"/>	Customer/Portfolio Number	<input type="text"/>
Fund Name	<input type="text"/>		

Complete the relevant sections:

**Note:** If there is more than one entity please provide information for all entities involved e.g. ABC Pty LTD as trustee for ABC Trust.

- Individual** Complete section 1 - Individual and Customer Declaration
- Company** Complete section 2 - Company and Section 5 - Personal Details and Customer Declaration
- Trust** Complete section 3 - Trust and Section 5 - Personal Details and Customer Declaration
- Partnership** Complete section 4 - Partnerships and Section 5 - Personal Details and Customer Declaration

## Section 1 - Individual

Customer Name (US Person 1)	<input type="text"/>	Customer Name (US Person 2)	<input type="text"/>
US Taxpayer Identification Number (TIN):	<input type="text"/>	US Taxpayer Identification Number (TIN):	<input type="text"/>

## Section 2 - Company

Select the appropriate category:

**Financial Institution**  
*A Custodial or Depository institution, an investment entity or a specified insurance company for FATCA purposes*

Provide either the Company's:

Global Intermediary Identification Number (GIIN)

**OR**

FATCA Status

**United States Company**  
*A Company created in the US, established under the laws of the US or a US Taxpayer*

Provide the Company's US Taxpayer Identification Number (TIN)

**Australian Proprietary Company**  
*A Company created in Australia that is subject to Australian law and where any of the beneficial owners are US citizens or residents of the US for tax purposes*

What is the nature of the Company's business?

FATCA Status:  Active NFFE  Passive NFFE

*If Passive NFFE, complete Section 5 - Personal details for each beneficial owner i.e. shareholder that is a US Citizen or resident of the US for Tax purposes.*

**Australian Public Company**

No further information required

## Section 3 - Trust

Select the appropriate category:

**Financial Institution or Trust with a Trustee that is a Financial Institution**  
*A Trust that is primarily established for Custodial or Investment purposes or a Trust that has a Trustee that is a Financial Institution in its own right.*

Provide either the Trust or Trustees:

Global Intermediary Identification Number (GIIN)

**OR**

FATCA Status

**United States Trust**  
*A Trust created in the US, established under the laws of the US or a US Taxpayer*

Provide the Trust's US Taxpayer Identification Number (TIN)

**Other**  
*Trusts that are not US Trusts, Financial Institutions or do not have Financial Institution Trustees*

What is the nature of the Trust's business?

FATCA Status:  Active NFFE  Passive NFFE

*If Passive NFFE, complete Section 5 - Personal details for each beneficiary, trustee or settlor that is a US Citizen or resident of the US for Tax purposes.*

**Regulated, Charitable or Testamentary Trusts**

No further information required

## Section 4 - Partnership

Select the appropriate category:

Financial Institution  
*A Custodial or Depository institution, an investment entity or a specified insurance company for FATCA Purposes*

Provide either the Partnership's:

Global Intermediary Identification Number (GIIN)

**OR**

FATCA Status

United States Partnership  
*A partnership created in the US, established under the laws of the US or a US Taxpayer*

Provide the Partnership's US Taxpayer Identification Number (TIN)

Other  
Partnerships that are not US Partnerships or Financial Institutions and where any of the partners are US Citizens or Residents of the US for tax purposes

Complete Section 5 - Personal details for each partner that is a US Citizen or resident of the US for Tax purposes

## Section 5 - Personal Details (only required when Sections 2, 3 and/or 4 have been completed)

If there are more than two US Persons please complete additional forms.

### US Person 1

Full Given Name(s)

Surname

US Taxpayer Identification Number (TIN)

Residential Address  
*(PO Box is NOT acceptable)*

Suburb

State

Country

Postcode

### US Person 2

Full Given Name(s)

Surname

US Taxpayer Identification Number (TIN)

Residential Address  
*(PO Box is NOT acceptable)*

Suburb

State

Country

Postcode

## Customer Declaration

I/We confirm all details provided in this form by me/us are true and correct.

US Person 1 Signature:

US Person 2 Signature:

The completed FATCA Details Form should be returned to **Funds Administration, Sandhurst Trustees Limited, Level 5, 120 Harbour Esplanade Docklands Victoria 3008** or to any Bendigo Bank Branch.

## Office Use Only

Staff Signature:

Staff Number/ADM:

Date:

Sandhurst Trustees Limited (Sandhurst) is required to comply with the Foreign Account Tax Compliance Act (FATCA). This FATCA Details Form is used to provide additional details to Sandhurst for FATCA purposes and should only be completed as directed by the relevant product Application Form or by a Sandhurst representative.

## Guide to completing the FATCA Details Form

For individual, company, partnership and trust accounts where additional information is required for FATCA purposes (for example - if a customer indicates they are a US Citizen or Resident for tax purposes on their application form). This guide has been prepared to help customers answer the questions on the form, depending on their customer type.

### About FATCA

The Foreign Account Tax Compliance Act (FATCA) became effective in Australia following the signing of an Intergovernmental Agreement (IGA) between the U.S. and Australia. It requires Sandhurst Trustees Limited to identify and report (via the Australian Tax Office) U.S. persons and entities for certain financial products.

According to U.S. tax law, an individual may be considered a U.S. person if they are:

- A citizen of the U.S. (including an individual born in the U.S. but resident in Australia or another country, who has not renounced U.S. citizenship);
- A lawful resident of the U.S. (including a U.S. green card holder);
- A person residing in the U.S.

Individuals may also be considered a U.S. person if they spend a considerable amount of time in the U.S. on a yearly basis. If customers are unsure whether these rules affect them, they should contact their accountant or tax adviser. U.S. companies, partnerships and trusts are also considered U.S. persons.

### Section 1 - Individual

Provide the customer's Full Name and US Taxpayer Identification Number (TIN) for individuals that may be a US Citizen or Resident for Tax purposes.

### Section 2 - Company

This section is applicable for companies that are:

- Financial Institutions,
- United States Companies, or
- Australian Proprietary Companies with US shareholders

*NB: no additional information is required for FATCA purposes from Australian public companies.*

**Financial Institutions** Provide either the company's Global Intermediation Identification Number (GIIN) or FATCA Status.

FATCA Status for Financial Institution Companies – select from:

Australian (Foreign) Financial Institution (FFI)	e.g. Australian Financial Institution that is complying with FATCA under the Australian IGA
Partner Jurisdiction Financial Institution	e.g. Financial Institution based in another country that has signed an IGA
Participating (Foreign) Financial Institution	e.g. Financial Institution whose government has not signed an IGA that is reporting under FATCA
Non-Participating (Foreign) Financial Institution	e.g. Financial Institution that is not complying with or wishing to report under FATCA
Deemed Compliant (Foreign) Financial Institution	e.g. As defined in the IGA e.g. Local Bank, Qualified Credit Card Issuer
Exempt Beneficial Owner	e.g. As defined in the IGA e.g. Government financial arms, Australian Retirement Funds

**United States Companies** Provide the company's TIN

**Australian Proprietary Company** Provide the nature of the Company's business and its FATCA Status.

FATCA Status for Australian Proprietary Companies – select from:

Active Non Foreign Financial Entity (NFFE)

Passive Non Foreign Financial Entity (NFFE)

*E. g. A professional photography company incorporated in Australia as ABC Photo Pty Ltd. In its last tax year, 30% of the company's income was from photography fees & commissions and 70% from passive income in the form of interest & dividends from assets owned by the company.*

**ABC Photo Pty Ltd is a passive NFFE and therefore reportable when there are US shareholders.**

For each beneficial owner (i.e. shareholder) of the company that is a US Citizen or Resident for Tax purposes complete section 5.

### Section 3 – Trust

This section is applicable for trusts that are:

- Financial Institutions or Trusts with a trustee that is a Financial Institution,
- United States Trusts, or
- Other (Trusts that are not US Trusts, Financial Institutions or do not have Financial Institution Trustees)

*NB: no additional information is required for FATCA purposes from regulated trusts, testamentary trusts and charitable trusts.*

## Section 3 – Trust continued

### Financial Institutions

Provide either the Trust or trustee's GIIN or FATCA Status.

FATCA Status for Financial Institution Trusts – select from:

Australian (Foreign) Financial Institution (FFI)	e.g. Australian Financial Institution that is complying with FATCA under the Australian IGA
Partner Jurisdiction Financial Institution	e.g. Financial Institution based in another country that has signed an IGA
Participating (Foreign) Financial Institution	e.g. Financial Institution whose government has not signed an IGA that is reporting under FATCA
Non-Participating (Foreign) Financial Institution	e.g. Financial Institution that is not complying with or wishing to report under FATCA
Deemed Compliant (Foreign) Financial Institution	e.g. As defined in the IGA e.g. Local Bank, Qualified Credit Card Issuer
Exempt Beneficial Owner	e.g. As defined in the IGA e.g. Government financial arms, Australian Retirement Funds

### United States Trusts

Provide the Trust's TIN.

### Other

Provide the nature of the Trust's business and its FATCA Status.

FATCA Status for Australian Trusts – select from:

Active Non Foreign Financial Entity (NFFE)

Passive Non Foreign Financial Entity (NFFE)

*E.g. A Landscape Gardener with a trust created in Melbourne with one trustee. In its last tax year, 40% of the trust's income was from Landscape Gardening with 60% from passive income in the form of interest & dividends from assets owned by the trust.*

***This is a passive NFFE and therefore reportable when there are US trustees, beneficiaries or settlor.***

For each Beneficiary, Trustee or Settlor of the Trust that is a US Citizen or Resident for Tax purposes, complete section 5.

## Section 4 – Partnership

This section is applicable for partnerships that are:

- Financial Institutions,
- United States Partnerships, or
- Other (Partnerships that are not US Partnerships or Financial Institutions and where any of the partners are US Citizens or Residents of the US for Tax Purposes)

### Financial Institutions

Provide either the Partnership's GIIN or FATCA Status.

FATCA Status for Financial Institution Partnerships – select from:

Australian (Foreign) Financial Institution (FFI)	e.g. Australian Financial Institution that is complying with FATCA under the Australian IGA
Partner Jurisdiction Financial Institution	e.g. Financial Institution based in another country that has signed an IGA
Participating (Foreign) Financial Institution	e.g. Financial Institution whose government has not signed an IGA that is reporting under FATCA
Non-Participating (Foreign) Financial Institution	e.g. Financial Institution that is not complying with or wishing to report under FATCA
Deemed Compliant (Foreign) Financial Institution	e.g. As defined in the IGA e.g. Local Bank, Qualified Credit Card Issuer
Exempt Beneficial Owner	e.g. As defined in the IGA e.g. Government financial arms, Australian Retirement Funds

### United States Partnerships

Provide the Partnership's TIN

### Other

For each partner that is a US Citizen or Resident for tax purposes complete section 5.

## Section 5 – Personal Details

This section is applicable for each of the previous sections where there are Shareholders, Beneficiaries, Trustees, Settlers or Partners that are US Citizens or Residents for tax purposes.