

# Macquarie Partnerships and Partners identification form

Macquarie Bank Limited ABN 46 008 583 542 AFSL and Australian Credit Licence 237502

## Guide to completing this form

- This form is for *Partnerships and Partners*.
- Provide details for the Partnership's Beneficial Owners (Section 1.3) and provide separate *Individual identification forms* for each of these Beneficial Owners.
- Complete separate *Individual identification form* for *ONE* of the Partners (Section 1.4), unless an ID Form has been provided for this partner as a Beneficial Owner.
- Complete separate *Individual identification forms* for each signatory on the account.
- Complete all applicable sections of this form in **BLOCK LETTERS**.

## Acceptable ID documents

*Provide one of the following documents to allow verification of the Partnership:*

- a certified copy or a certified extract of minutes of a partnership meeting
- an original current membership certificate (or equivalent) of a professional association
- membership details independently sourced from the relevant professional association
- a notice issued by the Australian Taxation Office within the last 12 months eg Notice of Assessment
- an original or certified copy of a certificate of registration of business name issued by a government or government agency in Australia

*Provide one of the following documents to allow verification of membership within a professional association:*

- an original current membership certificate (or equivalent)
- membership details independently sourced from the relevant association.

## 1. Partnership identification procedure

### 1.1 General information

Full name of Partnership:

Registered business name of partnership (if any):

Country where partnership established:

Full address of principal place of business (if applicable)

Street name and number:

Suburb:

State:

Postcode:

Country:

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## 1. Association identification procedure (continued)

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### 1.1 General information(continued)

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Industry of Operation (Primary):

Business activity:

**Source of net wealth (select one option only as the predominant source)<sup>1</sup>**

Business operations

Savings from employment

Superannuation

Investments

Inheritance/gift

Sale of a property or asset

Legal settlement

Foreign income

### 1.2 Type of Partnership (select whether the Partnership is regulated by a professional association and if so, provide the information requested)

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Is the Partnership regulated by a professional association?

No

Yes

Name of association:

Membership details:

### 1.3 Partnership details – ALL Partnerships

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Provide the name of one of the Partners AND complete a separate *Individual identification form* for this Partner.

Full given name(s)/Business name:

Surname:

### 1.4 Partnership details – Partnerships not regulated by a professional association

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If the Partnership is not regulated by a professional association, provide the names and addresses of all the other Partners.

Partner 1	Partner 2	Partner 3
Full given name(s)/Company name	Full given name(s)/Company name	Full given name(s)/Company name
Surname	Surname	Surname
Trust name, if applicable	Trust name, if applicable	Trust name, if applicable
Residential/Business address ( <i>PO boxes not accepted</i> )	Residential/Business address ( <i>PO boxes not accepted</i> )	Residential/Business address ( <i>PO boxes not accepted</i> )
Suburb	Suburb	Suburb
State	State	State

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1. Source of wealth should be considered as a whole, including any beneficial owners if applicable.

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## 1. Association identification procedure (continued)

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### 1.4 Partnership details – Partnerships not regulated by a professional association

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Postcode	Postcode	Postcode
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Country	Country	Country
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Please cross this box if there are more Partners and provide details on a separate sheet.

### 1.5 Beneficial ownership

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Are there any individuals who ultimately own 25% or more of the partnership; or are entitled (either indirectly or directly) to exercise 25% or more of the voting rights of the partnership, including power of veto?

Yes ► **go to 1.5.1**

No ► **go to 1.5.2**

#### 1.5.1 Beneficial Owners

Provide the names of the individuals who ultimately own 25% or more of the partnership; or are entitled (either indirectly or directly) to exercise 25% or more of the voting rights, including power of veto.

**Complete a separate *Individual identification form* for each of these individuals.**

Beneficial Owner 1	Beneficial Owner 2	Beneficial Owner 3
Full given name(s)	Full given name(s)	Full given name(s)
Surname	Surname	Surname

If beneficial owner name(s) are provided above ► **go to section 2.**

#### 1.5.2 Other Beneficial Owners

If there are no individuals who meet the requirement of 1.5.1, provide the names of the individuals who directly or indirectly control<sup>2</sup> the partnership.

**Complete a separate *Individual identification form* for each of these individuals.**

Beneficial Owner 1	Beneficial Owner 2	Beneficial Owner 3
Full given name(s)	Full given name(s)	Full given name(s)
Surname	Surname	Surname
Role	Role	Role

Please cross this box if there are more Beneficial Owners and provide details on a separate sheet.

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2. Includes exercising control through the capacity to determine decisions about financial or operating policies; or by means of trusts, agreements, arrangements, understanding and practices. If no such person can be identified then the most senior managing official(s) of the Partnership (such as the Managing Partner or Senior Managing Official).

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## 2. Tax information

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Collection of tax status in accordance with the United States Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

### 2.1 Tax status

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**Select ONE of the tax status boxes below** (if the Partnership is a Financial Institution, please provide all the requested information below)

**A Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance company for FATCA and CRS purposes)

Provide the Partnership's Global Intermediary Identification Number (GIIN), if applicable:

**If the Partnership is a Financial Institution but does not have a GIIN, provide its FATCA status (select ONE of the following statuses)**

Deemed Compliant Financial Institution

Excepted Financial Institution

Exempt Beneficial Owner

Non Reporting IGA Financial Institution

Nonparticipating Financial Institution

US Financial Institution

Other (describe the company's FATCA status in the box provided):



**Please answer the question below for all Financial Institutions**

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution?

Yes ► **go section 2.2 (Foreign Controlling Persons)**

No ► **go to section 3 to complete the form**

CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crsimplementation-and-assistance/crs-by-jurisdiction>.

**An Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (eg dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at [www.oecd.org](http://www.oecd.org).)

If the Partnership is an Active NFE ► **go to section 2.3 (Country of tax residency)**

**Other** (Partnerships that are not previously listed – Passive Non-Financial Entities)

► **Go to section 2.2 (Foreign Controlling Persons)**

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## 2. Tax information (continued)

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### 2.2 Foreign Controlling Persons

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Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

**Are any of the Partnership's Beneficial Owners<sup>3</sup> tax residents of countries other than Australia?**

No ► **go to section 2.3**

Yes, please provide the details of these individuals below and complete a separate Individual identification form for each Controlling Person (unless already provided in 1.3 as Beneficial Owner or 1.4 as the identified Partner).

Controlling Person 1	Controlling Person 2	Controlling Person 3
Full given name(s)	Full given name(s)	Full given name(s)
Surname	Surname	Surname
Role (eg Director or Senior Managing Official)	Role (eg Director or Senior Managing Official)	Role (eg Director or Senior Managing Official)

Please cross this box if there are more Controlling Persons and provide details on a separate sheet.

► **go to section 2.3**

### 2.3 Country of tax residency

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**Is the Partnership a tax resident of a country other than Australia?**

*ie. A Partnership created or established under the laws of a country other than Australia.*

No ► **go to section 3 to complete the form**

Yes, if the Partnership is a tax resident of a country other than Australia, please provide its tax identification number (TIN) or equivalent below. If it is a tax resident of more than one other country, please list all relevant countries below.

*A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.*

Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.

Country 1	Country 2	Country 3
Country	Country	Country
TIN (if no TIN, list reason A, B or C)	TIN (if no TIN, list reason A, B or C)	TIN (if no TIN, list reason A, B or C)

**Reason A:** The country of tax residency does not issue TINs to tax residents

**Reason B:** The Partnership has not been issued with a TIN

**Reason C:** The country of tax residency does not require the TIN to be disclosed

Please cross this box if there are more countries, provide details on a separate sheet.

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3. A Beneficial Owner is any individual who directly or indirectly owns or controls the Partnership and includes all Partners or Senior Managing Officials.

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### 3. Certification of identification documents

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In order for documents to meet the certification requirements, the document must clearly be certified as a true copy of the original by an appropriate person. Each certified copy document must be certified separately and must show clearly:

- the date of Certification is to be no more than **2 years** old at the time of acceptance by Macquarie,
- written or stamped '**certified true copy**',
- the **wet ink signature** of the certifying officer, the full name, provider/registration number (if applicable), and
- profession/qualification of the certifying officer and years of service (if applicable), legibly printed below the signature.

**Certification is only required on the first page of the document. The certifier needs to sight all pages of the document in order to ensure that they have reviewed the whole document.**

Persons who can certify documents include:

- Justice of the Peace
- Notary public
- a police officer
- a permanent employee of the Australian Postal Corporation with two or more years of continuous service who is employed in an office supplying postal services to the public
- an officer with, or authorised representative of, a holder of an Australian financial services licence, having two or more years of continuous service with one or more financial institutions.

For a comprehensive list go to <https://www.macquarie.com.au/everyday-banking/macquarie-client-identity-verification.html>