

SELF-CERTIFICATION FOR ENTITIES FORM

SELF-CERTIFICATION FOR ENTITIES FORM

Instructions for Completion

The General Partner is obligated under the Common Reporting Standard ("CRS") to collect certain information about each Limited Partner's tax residency status. To ensure compliance, please complete and execute this form and provide any additional information requested herein. You are required to state the residency (or residencies) for tax purposes of the undersigned Limited Partner. The undersigned Limited Partner is the entity legally entitled to the income and/or assets associated with the Interests.

For purposes of completing this form, the "Account Holder" refers to the undersigned Limited Partner, and the "account(s)" or the "Financial Account" refer to the Interests held by the undersigned Limited Partner in the Fund. Please refer to the "Instructions For Self-Certification for Entities Form" included with this form for further guidance on completing this form.

Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined herein and other tax information provided by the undersigned to certain tax authorities (including the tax authority of the jurisdiction(s) in which the undersigned Limited Partner is tax resident). By completing and executing this form, the undersigned is hereby consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

If you have questions about how to complete this form or about how to determine your tax residency status, you should contact your tax advisor or jurisdictional authority. Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained within the attached instructions.

For joint or multiple Account Holders, please complete a separate form for each Account Holder.

If any of the information below changes in the future, please ensure that you advise the General Partner of any such changes within 30 calendar days of becoming aware of such changes.

Mandatory fields that must be completed by all Limited Partners are marked with an *.

Section I - Identification of the Entity

1.

Legal name of the Entity or Branch:*

Demo one two three - 275

2.

Country of Incorporation or Organization (if branch, location of branch):

Andorra

3.

Current Residence Address

a. Apt/Suite Name/Number/Street:

Address Line 1 selected

b. Address Line 2:

Address Line 2 selected

c. Town/City:*

Abu Dabi ki choti city

d. Province/State:*

Abu Dhabi

e. Country:*

United Arab Emirates

f. Postal Code:

123456-P

4.

Mailing Address ☒ (Check if different)

a. Apt/Suite Name/Number/Street:

Address Line 1 selected

b. Address Line 2:

Address Line 2 selected

c. Town/City:

Abu Dabi ki choti city

d. Province/State:

Abu Dhabi

e. Country:

United Arab Emirates

f. Postal Code:

123456-P

Section II - Tax Residency

I hereby certify that the entity identified above is resident for tax purposes in the following jurisdiction(s) and the entity's Taxpayer Identification Number ("TIN") or functional equivalent in its jurisdiction of residence for tax purposes is:

5.

Jurisdiction 1*

Afghanistan

a. Tax reference type

b. Tax Identification Number*

c. Check this box if this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent ☒

d. Specify the reason for non-availability of TIN:

we

6. **Confirmation of Sole Residency:** I certify that, for the purposes of taxation, the Account Holder is only a tax resident ☒ Yes ☐ No in the country listed as Jurisdiction 1.*

If Line 6 is answered "Yes," proceed to Section III.

If Line 6 is answered "No," please complete Line 7.

7. **Additional Jurisdictions of Residency for Tax Purposes (if applicable).** If more than four tax residencies, please provide additional attachment.

Jurisdiction of Tax Residence*		Tax Identification Number*	Tax Reference Type	Reason for non-availability of TIN (if applicable)
2				
3				
4				
5				
6				
7				
8				
9				
10				

Section III - CRS Classification

Provide your CRS classification by checking the corresponding box. For certain classifications, you may be required to identify the specific type, e.g., the type of Non-Reporting Financial Institution. Note that CRS classification does not necessarily coincide with your classification for U.S. Foreign Accounts Tax Compliance Act ("FATCA") purposes. Please determine your status based on the OECD and local jurisdiction CRS guidance.

PLEASE NOTE: Boxes 8a. and 8b. below apply to Financial Institutions resident in a Participating CRS Jurisdiction. Box 8c. applies to Financial Institutions resident in a Non-Participating CRS Jurisdiction (e.g., United States).

☐ **8. Financial Institution**

If applicable, please provide your Global Intermediary Identification Number ("GIIN") for FATCA purposes:

Specify the type of Financial Institution below:

- ☐ a. Reporting Financial Institution under CRS
- ☐ b. Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:
- ☐ Governmental Entity
 - ☐ International Organization
 - ☐ Central Bank
 - ☐ Broad Participation Retirement Fund
 - ☐ Narrow Participation Retirement Fund
 - ☐ Pension Fund of a Governmental Entity, International Organization, or Central Bank
 - ☐ Exempt Collective Investment Vehicle
 - ☐ Trust whose trustee reports all information required to be reported with respect to all CRS Reportable Accounts
 - ☐ Qualified Credit Card Issuer
 - ☐ Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law:

- ☐ c. Financial Institution resident in a Non-Participating Jurisdiction under CRS (Non-Reporting). Specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:
- ☐ i. Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution¹ where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange (or is a majority owned subsidiary of such a company). The company must be subject to disclosure requirements, either by the stock exchange or through law or other enforceable means.
 - ☐ ii. Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution (other than i. above)
 - ☐ (a) a widely-held, regulated Collective Investment Vehicle (CIV) established as a trust; OR
 - ☐ (b) a pension fund established as a trust,

Note: If you are either (a) or (b) above, you may apply the Controlling Persons test of a legal person as per the Controlling Person definition found in the Appendix below. Please note, where simplified due diligence procedures are permitted to be applied by the Financial Institution under the applicable AML regime in relation to the Account Holder and its Controlling Persons, no further information is required. That is, a Financial Institution does not need to go beyond the information collected and maintained pursuant to domestic AML Procedures. For example, if a Financial Institution's local AML regime does not require a widely-held, regulated CIV or pension fund established by as a trust to identify their beneficial owner(s), those types of account holders are not required to provide controlling person information.

If you have checked the box for 8.c.ii. and neither of the exemptions under (a) and (b) above applies, please indicate the name of each Controlling Person of the Entity on Line 11 and have each Controlling Person complete and sign a separate Annex I - Controlling Person Tax Residency Self-Certification form.

Note: If there are no natural persons(s) who exercise control of the Entity, the Controlling Person(s) will be the natural person(s) who hold the position of Senior Managing Official.

- ☐ iii. Other Investment Entity (other than i. or ii. above); OR
- ☐ iv. Other Financial Institution, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company

¹The managing Financial Institution must be a Financial Institution other than an Investment Entity type b) defined within the definition of an Investment Entity in the Appendix1.

**9. Active Non-Financial Entity ("NFE")**

a. Corporation that is regularly traded or a related entity of a regularly traded corporation.

Provide the name of the stock exchange where traded:

If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:



b. Governmental Entity



c. International Organization



d. Other Active NFE. Please see attached instructions for relevant definitions.

**10. Passive Non-Financial Entity.** Please see attached instructions for relevant definitions.

If you have checked this box, please indicate the name of each Controlling Person of the Entity on Line 11 and have each Controlling Person complete and sign a separate Annex I - Controlling Person Tax Residency Self-Certification form.

Note: If there are no natural persons(s) who exercise control of the Entity, the Controlling Person(s) will be the natural person(s) who hold the position of Senior Managing Official.

11. If you have checked Line 8.c.ii "Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution" or Line 10 above, please indicate the name(s) of any Controlling Persons of the Account Holder here:

Section IV - Declaration and Signature*

I acknowledge that the information contained in this form and the information regarding the Account Holder may be reported to the tax authorities of the country in which the Fund or any of its Portfolio Investments is/are maintained and exchanged with tax authorities of another country or countries in which I may be tax resident where those countries (or tax authorities in those countries) have entered into agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

I agree to inform the General Partner of any change in circumstances which affects my tax residency status or causes the information contained herein to become incorrect, and I will provide an updated Self-Certification For Entities Form to the General Partner within 30 calendar days of such change in circumstances.

I certify that I am the Account Holder (or I am authorized to sign for the Account Holder) of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

Sign here:

Signature*

Rishu Singh Gill

Print name*

12/29/2019

Date MM/DD/YYYY*

Demo one two three - 275

If you have signed this on behalf of the Entity,
please indicate the capacity in which you have acted here.*

If signing under a Power of Attorney, please also attach a copy of the Power of Attorney.*

INSTRUCTIONS - SELF-CERTIFICATION FOR ENTITIES

Overview

In order to comply with the reporting requirements of the Common Reporting Standard ("**CRS**"), the standard for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development ("**OECD**"), the General Partner is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS requires financial institutions to implement due diligence and reporting requirements for all financial accounts, including investment funds. To comply with the CRS reporting requirements, the General Partner is required to obtain the enclosed Self-Certification for Entities Form from each Limited Partner in the Fund. Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined in the enclosed form and other tax information provided by each Limited Partner to certain tax authorities (including the tax authority of the jurisdiction(s) in which the Limited Partners are tax resident), and by completing and executing the enclosed form, the relevant Limited Partner is consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

You are required to state the residency for tax purposes of the Limited Partner. The Limited Partner is the entity legally entitled to the income and/or assets associated with the Interests. Definitions to assist you in identifying the CRS classification of the Limited Partner and in completing the enclosed form can be found in the Appendix-Definitions section of this document.

For purposes of completing the enclosed form and for reviewing these instructions, the "Account Holder" refers to the relevant Limited Partner and the "account(s)" or the "Financial Account" refer to the Interests held by the relevant Limited Partner in the Fund.

Please complete, execute and return the enclosed Self-Certification for Entities Form as directed, as well as any Annexes and Attachments, as applicable, to avoid being subject to potential jurisdictional penalties.

Instructions for completion

Please note:

- **Do not use the enclosed form if the Account Holder is an individual or a sole proprietor.** Instead, you must complete and provide the "Self-Certification for Individuals" form.
- **You should indicate the capacity in which you have signed in Section IV.**
- **For joint or multiple Account Holders, please complete a separate form for each Account Holder.**
- **A branch of an Entity is treated as an Entity for the purposes of the CRS, and the form should be completed with details for the branch, not that of its parent.**
- **If any of the information about the tax residency of the Account Holder changes,** you are required to provide the General Partner with an updated Self-Certification form within 30 calendar days of becoming aware of such change.
- **If the Account Holder is classified as Passive Non-Financial Entity ("NFE") or an Investment Entity in a non-participating jurisdiction under CRS managed by another Financial Institution,** you also will be required to provide information on the natural persons who exercise control over the Entity ("**the Controlling Person(s)**") by having each Controlling Person complete and Sign an "*Annex I - Controlling Person tax residency Self-Certification*" which is enclosed with the form.

If you have any questions about how to complete the enclosed form or about how to determine your tax residency status, you should contact your tax or legal advisor or jurisdictional tax authority or seek further information from the OECD Automatic Exchange of Information Portal [here](#). Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained in these instructions.

Section I - Identification of the Entity

Line 1. Legal Name of the Entity or Branch. Include the full legal name of the Entity that is the beneficial owner of the account. If the Account Holder is a Branch of a parent company please enter the full name of the branch.

Entity is considered any legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation.

For purposes of CRS, a branch of an Entity is treated as an Entity in its own right and the form should be completed with details of the branch whenever it is located in a jurisdiction other than the parent company's jurisdiction.

Line 2. Country of Incorporation or Organization (if branch, location of branch). If the Entity is a corporation, the jurisdiction (and the province, state or other sub-national division) of incorporation should be entered. If it is another type of Entity, the jurisdiction (and province, state or other sub-national division) under whose laws it is created, organized or governed should be entered.

If the Entity is a Branch and it is located in a jurisdiction different from where its owner's headquarters are located, indicate the jurisdiction in which the branch is physically located.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 3 (a-e) Current Residence Address. Enter the full current residence address of the Entity (including Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or "in-care of" address. Instead, provide complete current residence address as explained above.
- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 4 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address (including Apt/Suite Name/ Number/ Street/ Town/ City/ Province/ State/ Country and Postal Code).

- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Section II - Tax Residency

In this section, you are required to identify **all** of the Entity's jurisdictions of residency for tax purposes. If the Entity has one single tax residency, it is required to certify that the Entity has sole residency for tax purposes. If the Entity has more than one tax residency, please provide details in Line 7. The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

The term "Tax Residency" is determined by the laws of the relevant local jurisdiction and may depend on factors such as the place of incorporation, organization, management and control or other factors. If you are unsure as to which jurisdiction(s) the Entity is resident of for tax purposes, please contact your tax advisor or jurisdictional tax authority.

Note: The terms below may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

Line 5. Jurisdiction 1. Enter the jurisdiction where the Entity is resident for the purposes of that jurisdiction's income taxation. If the Entity is tax resident in more than one jurisdiction, please list each one separately in Line 7.

If an Entity has no residence for tax purposes (*i.e.*, because it is treated as fiscally transparent), it will generally be treated as tax resident in the jurisdiction in which its place of effective management is situated.

The entry for the jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 5.a. Tax reference number type. Indicate the name of the type of tax reference number you are entering (generally Tax Identification Number, "TIN," or functional equivalent). For the purposes of the enclosed form, an equivalent to a TIN is any unique identifying number assigned to the Entity by the local tax authorities. Some examples of tax reference number type are summarized below:

Jurisdiction	Tax reference number type	Description
Argentina	CUIT	Codigo Unico de Identificacion Tributaria
Australia	UTR	Tax File Number
Brazil	RB	Registro Gera
Chile	RUN	Rol Unico Nacional
Colombia	NIT	Numero de Identificacion Tributaria
Denmark	CVR	CVR/ VAT Number
France	INSEE	INSEE/ VAT Number
Germany	TIN	Tax Id. Number / VAT Number
Greece	AFM	Tax Registry Number/ VAT Number
Hong Kong	HKID	Hong Kong Id.
India	PAN	Permanent Account Number
Indonesia	NIK	National Id. Number
Italy	CF	Codice Fiscale/ VAT Number
Mexico	RFC	Registro Federal del Contribuyente
Netherlands	BSN	Burgersevicenummer/ VAT Number
New Zealand	IRD	Inland Revenue Department Number
Portugal	NIF	Numero de Contribuiente/ VAT Number
Singapore	TIN	Tax Id. Number
Spain	NIF	Numero de Identificacion Fiscal/ VAT Number
UK	NINO	Company Unique Taxpayer Reference
US	EIN	Employer Id. Number
Venezuela	RIF	Registro de Informacion Fiscal

Line 5.b. Tax Identification Number. Enter the Tax Identification Number or functional equivalent that your jurisdiction of residence for tax purposes has issued to the Entity.

Line 5.c. Check this box if this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 5.d. Specify the reason for non-availability of TIN. Provide a brief reason why you cannot obtain a TIN

Line 6. Confirmation of Sole Residency. If the Entity is tax resident in only one jurisdiction, check "Yes" and proceed to Line 8. If it is resident in more than one jurisdiction, check "No," and provide information for all countries in which it is a resident.

Line 7. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If

applicable, include all jurisdictions of residency for tax purposes, as well as the TIN type and TIN number for each jurisdiction.

If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section III - CRS Classification

In this section you should provide your CRS classification.

Line 8. Financial Institution. Check this box if the Entity is a Financial Institution. Also, select the type of Financial Institution that applies in Lines a-c. The term "Financial Institution" refers to any "Custodial Institution," a "Depository Institution," an "Investment Entity," or a "Specified Insurance Company", each as defined in the *Appendix - Definitions*.

Line 8.a. Reporting Financial Institution under CRS. If the Entity is a Reporting Financial Institution under CRS, check this box. The term "Reporting Financial Institution" refers to any Financial Institution that is (i) located in a Participating Jurisdiction and (ii) that is not a Non-Reporting Financial Institution under CRS. A Reporting Financial Institution is a Financial Institution that is located in a CRS Participating Jurisdiction and generally includes (i) any Financial Institution that is tax resident in a CRS Participating Jurisdiction and that is not a Non-Reporting Financial Institution, and (ii) any branch of a Financial Institution if that branch is located in a CRS Participating Jurisdiction (even if the Financial Institution itself is not a tax resident in a Participating Jurisdiction). For the purpose of completing the enclosed form, an Entity must look at its branches as separate legal entities from its headquarters in order to determine whether the branch is a Reporting Financial Institution or not. For example, if a Financial Institution's branch is located in Jurisdiction A (Participating Jurisdiction) and the Financial Institution's headquarters are located in Jurisdiction B (Non-participating Jurisdiction), the branch will generally be considered a Reporting Financial Institution in the jurisdiction where the branch is located.

Please visit the OECD's [website](#) for the latest list of Participating Jurisdictions and further information on CRS.

Line 8.b. Non-Reporting Financial Institution under CRS. Check this box if the Entity is a Non-Reporting Financial Institution. Also select the type of Non-Reporting Financial Institution Entity, as defined under Section VIII, paragraph B of CRS and in the Appendix below, namely Governmental Entity, International Organization or Central Bank (other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity), Broad Participation Retirement Fund, Narrow Participating Retirement Fund or Pension Fund of a Governmental Entity, International Organization or Central Bank, Exempt Collective Investment Vehicle, Trust whose trustee reports all information required to be reported with respect to all CRS Reportable Accounts, Qualified Credit Card Issuer, Other Entity defined under the domestic law as low risk of being used to evade tax.

If the Entity is defined under domestic law of its jurisdiction of tax residency as an Entity having low risk of being used to evade tax, according to the CRS Agreements signed by such jurisdiction, specify the type of Entity provided under domestic law.

Line 8.c. Financial Institution resident in a Non-Participating Jurisdiction under CRS (Non-Reporting). Check this box if the Entity is a Financial Institution resident in a Non-Participating Jurisdiction under CRS. Please visit the OECD's [website](#) for the latest list of Participating Jurisdictions. Specify whether the Non-Participating Jurisdiction Financial Institution under CRS is:

- An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange (or is a majority owned subsidiary of such a company). The company must be subject to disclosure requirements, either by the stock exchange or through law or other enforceable means.
- An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, other than above. If a widely held, regulated Collective Investment Vehicle, or pension fund established as a trust, Please also check the appropriate box.
- Other investment entity not described above.
- Another type of financial institution (such as a Depository financial institution, a Custodial financial institution or a Specified insurance company).

Please review *Appendix - Definitions* to make this determination.

Note: If the Investment Entity is an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, you may be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I - Controlling Person tax residency Self-Certification for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 9. Active Non-Financial Entity ("NFE"). Check this box if the entity is an Active Non-Financial Entity. Also, specify the type of Active Non-Financial Entity that applies as follows:

Line 9.a. Corporation that is regularly traded or a related Entity of a regularly traded corporation. If the Entity is regularly traded in an established securities market, please provide the stock exchange where the Entity is regularly traded. If the Entity is related to a regularly traded corporation, provide the name of the regularly traded corporation and the name of the stock exchange where the regularly traded corporation is traded.

Line 9.b. Governmental Entity. Check this box if the Entity is a governmental Entity.

Line 9.c. International Organization. Check this box if the Entity is an international organization.

Line 9.d. Other Active Non-Financial Entity. Check this box if you fall into the definition of Active Non-Financial Entity according to the Appendix-Definitions.

Line 10. Passive Non-Financial Entity. Check this box if the Entity is a Passive Non-Financial Entity - See Appendix-Definitions. A Passive Non-Financial Entity is broadly any Entity that is not a Financial Institution (other than certain Investment Entities in CRS non-participating jurisdiction) and is not an Active Non-Financial Entity.

Note: If the Entity is a Passive Non-Financial Entity, you also will be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I - Controlling Person Tax Residency Self-Certification form for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 11. If you have checked Line 8c.ii. "Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution" and not a widely held, regulated Collective Investment Vehicle, or pension fund established as a trust not required to disclose controlling persons under the Financial Institution's local AML rules, please indicate the name of any Controlling Persons of the Account Holder in the space provided. Similarly, if you have checked Line 10, "Passive Non-Financial Entity," please indicate the name of any Controlling Persons of the Account Holder in the space provided.

Section IV - Declaration and Signature

Provide the signature of the individual authorized to sign on behalf of the Entity, print the name of the individual and the capacity in which the individual is signing, and date the form. If signing the form under a power of attorney, please attach a certified copy of the power of attorney.

Appendix - Definitions

These selected definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard" or "CRS") and provided to assist you with the completion of the enclosed form. Further details can be found within the OECD Common Reporting Standard of Automatic Exchange of Financial Account Information (the "CRS") and the associated Commentary to the CRS. These can be found [here](#).

If you have any questions about these definitions or require further detail then please contact your tax or legal advisor or jurisdictional tax authority.

Account Holder	The entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such entity 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 its 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.
Active Non-Financial Entity	<p>An Entity is an Active Non-Financial Entity if:</p> <ul style="list-style-type: none">a) less than 50% of the Non-Financial Entity'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 Non-Financial Entity 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 Non-Financial Entity is regularly traded on an established securities market or the Non-Financial Entity is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;c) the Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the Non-Financial Entity;f) the Non-Financial Entity 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 Non-Financial Entity 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; orh) the Non-Financial Entity meets all of the following requirements:

	<p>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;</p> <p>ii. it is exempt from income tax in its jurisdiction of residence;</p> <p>iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>iv. the applicable laws of the Non-Financial Entity's jurisdiction of residence or the Non-Financial Entity's formation documents do not permit any income or assets of the Non-Financial Entity 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 Non-Financial Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Non-Financial Entity has purchased; and</p> <p>v. the applicable laws of the Non-Financial Entity's jurisdiction of residence or the Non-Financial Entity's formation documents require that, upon the Non-Financial Entity'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 Non-Financial Entity's jurisdiction of residence or any political subdivision</p>
Change in Circumstances	Any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the account holder's account (including the addition, substitution, or other change of an account holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the status of the account holder.
Control	<p>Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest 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.</p> <p>Where no natural person(s) is/are identified as exercising control of the Entity as determined under local Anti-Money Laundering ("AML") rules or regulations (for example where no underlying person has control of 10% or more of the entity under the Cayman Islands' AML rules or 25% in the United Kingdom), the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official. In the case of a trust, the Controlling Person means 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities</p>
Controlling Person(s)	<p>The natural persons who exercise control over an Entity. Where that Entity is treated as a Passive Non-Financial Entity then such persons are regarded as 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).</p> <p>In the case of a trust, the Controlling Person may be 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 classes(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.</p> <p>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 report them as Controlling Persons of the trust when required. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p>
Custodial Institution	<p>Any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if 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:</p> <p>a) 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</p> <p>b) the period during which the Entity has been in existence.</p>
Depository Institution	Any Entity that accepts deposits in the ordinary course of a banking or similar business.
Entity	A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), it also covers any legal arrangement.
Financial Account	<p>An account maintained by a Financial Institution including:</p> <ul style="list-style-type: none"> • Depository Accounts; • Custodial Accounts; • Equity and debt interest in certain Investment Entities;

	<ul style="list-style-type: none"> • Cash Value Insurance Contracts; and • Annuity Contracts.
Financial Institution	A "Custodial Institution," a "Depository Institution," an "Investment Entity," or a "Specified Insurance Company." Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to Financial Institutions.
International Organization	Any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons
Investment Entity	<p>An Investment Entity includes two types of Entities:</p> <p>a) Any entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ul style="list-style-type: none"> i. 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; ii. Individual and collective portfolio management; or iii. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> <p>b) The second type of Investment Entity (Investment Entity managed by another Financial Institution) is any Entity 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.</p>
Investment Entity managed by another Financial Institution	<p>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 (i) through (iii) below in the definition of "Investment Entity."</p> <p>An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or in part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Financial Institution (e.g. an 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 a Financial Institution even if the rest are not. Under the CRS where this type of Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution then it is treated as a Passive NFE.</p>
Non-Financial Entity	Any Entity that is not a Financial Institution
Non-Reporting Financial Institution	<p>Any Financial Institution that is:</p> <p>a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;</p> <p>b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;</p> <p>c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non- Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;</p> <p>d) an Exempt Collective Investment Vehicle; or</p> <p>e) a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.</p>
Participating Jurisdiction Financial Institution	<p>Refers to:</p> <p>a) 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</p> <p>b) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</p>
Participating Jurisdiction	A jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which the jurisdiction will provide information required on the automatic exchange of financial account information as set out in the CRS.

Passive Non-Financial Entity	Under the CRS a Passive NFE means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity managed by another Financial Institution located in a Non-Participating Jurisdiction (subparagraph A(6)(b) Section VIII of the CRS)
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 and value in an Entity.
Reportable Jurisdiction Person	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 jurisdiction 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.
Reportable Jurisdiction	A Participating Jurisdiction with which an obligation to provide financial account information is in place. Please visit the OECD's website for the latest list of Participating Jurisdictions here .
Reportable Person	Under the CRS a "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than: a) a corporation the stock of which is regularly traded on one or more established securities markets; b) any corporation that is a Related Entity of a corporation described in clause (a); c) a Governmental Entity; d) an International Organisation; e) a Central Bank; or f) 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, which are treated as Passive Non-Financial Entity's.)
Reporting Financial Institution	Any Participating Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution.
Senior Managing Official	Where no natural person(s) is identified as exercising control of the Entity, the Controlling Persons(s) of the Entity will be the natural person(s) who holds the position of senior managing official.
Specified Insurance Company	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.
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. Further details of acceptable TINs can be found at the OECD Portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for entities, a business/company registration code/number.

INSTRUCTIONS - ANNEX I - Controlling Person Tax Residency Self-Certification

Overview

In order to comply with the reporting requirements of the Common Reporting Standard (“**CRS**”), the standard for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development (“**OECD**”), the General Partner is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS requires financial institutions to implement due diligence and reporting requirements for all financial accounts, including investment funds. To comply with CRS reporting requirements, the General Partner is required to obtain the enclosed Controlling Person Tax Residency Self-Certification from each Controlling Person of certain identified “Account Holders”. Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined in the enclosed form and other tax information provided by each Limited Partner to certain tax authorities (including the tax authority of the jurisdiction(s) in which the Limited Partners are tax resident) and by completing and executing the enclosed form, the relevant Limited Partner is consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

You are required to state your residency for tax purposes as you have been identified as a Controlling Person of an Account Holder that is classified under CRS as either a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution. Definitions to assist you in completing the enclosed form can be found in the Appendix - Definitions section of this document.

If an Account Holder is classified as a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS managed by another Financial Institution, natural persons who exercise control over the Entity (the “Controlling Person(s)”) are required to provide information by completing the enclosed form. Each Controlling Person is required to complete and sign a separate form.

Please complete, execute and return the enclosed Controlling Person Tax Residency Self-Certification form as directed as well as any Attachments as applicable to avoid being subject to potential jurisdictional penalties.

Instructions for Completion

Please note:

- **The General Partner may be obligated to share this and other information with relevant tax authorities.**
- **The enclosed form cannot be completed by an Entity.** Controlling Persons are natural persons.
- **For joint or multiple Controlling Persons use a separate form for each Controlling Person.**
- **If any of the information about your tax residency changes,** you are required to provide the General Partner with an updated Controlling Person Tax Residency Self-Certification form within 30 calendar days.
- **If you are completing the enclosed form on behalf of a Controlling Person** then you should indicate the capacity in which you have signed in the signature section of the form.

If you have any questions about how to complete the enclosed form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional tax authority, or seek further information from the OECD Automatic Exchange of Information Portal [here](#). Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained within these instructions.

Section I - Legal Entity for Which the Controlling Person Provides the Self-Certification

Include the full legal name of the Legal Entity for which the Controlling Person is providing the Self-Certification. A Self-Certification form is required for each entity that holds an Interest in the Fund. The legal name of the Entity should be identical to the legal name provided by the Entity in its Self-Certification.

Section II- Controlling Person Information

Line 1. Title. Include the title of the Controlling Person (such as Mr., Ms., Dr., etc.).

Line 2. Name of the Controlling Person. Include the full name of the Controlling Person, including last, first, middle.

Line 3. City of birth. Include the city where the Controlling Person was born.

Line 4. Country of birth. Include the country where the Controlling Person was born. The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 5. Date of birth. Include the date of birth of the Controlling Person in the following format DD/MM/YYYY.

Line 6 (a-e) Current Residence Address. Enter the full current residence address of the Controlling Person (including House/Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or “in-care of” address, instead, provide complete current residence address as explained above.
- The entry for country should be the full name of the jurisdiction, not an abbreviation.

Line 7 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address of the Controlling Person (including House/Apt/Suite Name/ Number/ Street/ Town/ City/ Province/ State/ Country and Postal Code).

- The entry for Country should be the full name of the jurisdiction, not an abbreviation.

Section III – Type of Controlling Person

Include the type of Controlling Person that you are.

Line 8. Controlling Person of an Entity other than a trust or similar legal arrangement. If you are considered a Controlling Person of an Entity other than a trust (or other similar legal arrangement) such as a corporation, please check the box corresponding to the type of Controlling Person that you are:

- Check “Owner” if you exercise control over the Entity - Control generally is exercised by the natural person(s) who ultimately has controlling ownership interest in the Entity. Controlling ownership interest depends on the ownership structure of the legal person. The threshold in respect of a legal person is direct or indirect ownership or control of the shares or voting rights in the legal person as specified by local Anti-Money Laundering rules or regulations of the account or investment location. For example, under Cayman Islands Anti-Money Laundering Regulations the threshold is 10% and the United Kingdom it is 25%. If you check “Owner,” please provide the controlling person(s)’ ownership percentage in the Entity.
- Check “Controlling Person by other means” if no natural person(s) exercises control through ownership interests and you exercise control of the entity through other means.
- Check “Senior Managing Official” if there is no natural person(s) identified as exercising control of the Entity by any means and you are the person who holds the position of senior managing official.

Controlling Person of a trust. In case you are considered a Controlling Person of a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor” if you are the settlor of the trust.
- Check “Trustee” if you are the trustee of the trust.
- Check “Protector or equivalent” if you are the protector of the trust.
- Check “Beneficiary or equivalent” if you are the beneficiary of the trust.
- If you are considered a Controlling Person of a trust in a position different from those described above, please specify.

Controlling Person of a legal arrangement other than a trust. In case you are considered a Controlling Person of a legal arrangement other than a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor equivalent” if you are in an equivalent position of a settlor for a legal arrangement similar to a trust.
- Check “Trustee equivalent” if you are in an equivalent position of a trustee for a legal arrangement similar to a trust.
- Check “Protector equivalent” if you are in an equivalent position of a protector for a legal arrangement similar to a trust.
- Check “Beneficiary equivalent” if you are in an equivalent position of a beneficiary for a legal arrangement similar to a trust.
- If you are considered a Controlling Person of a legal arrangement similar to a trust and you are in a position different from those described above please specify.

Section IV – Tax Residency

In this section you are required to Identify **all** your jurisdictions of residency for tax purposes.

- If you have one single tax residency, you are required to certify that you have a sole residency for tax purposes.
- If you have more than one tax residency, please provide details in Line 13.

The term “tax residency” is determined by the laws of the relevant local jurisdiction, and may depend on factors such as your permanent residence or citizenship. If you are unsure of the jurisdiction you are resident of for tax purposes please contact your tax advisor or jurisdictional tax authority.

Note: The terms above may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 9. Jurisdiction 1. Enter the jurisdiction where you are resident for the purposes of that jurisdiction’s income taxation. If you are tax resident in more than one jurisdiction, please list each one separately in Line 13.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation..

Line 9.a. Tax reference number type. Indicate the name of the type of tax reference number you are entering (generally Tax Identification Number or “TIN” or functional equivalent). For the purposes of the enclosed form, an equivalent to a TIN is any unique identifying number assigned by the local tax authorities. Examples of reference number types are summarized below:

Jurisdiction	Tax reference number type	Description
Argentina	CUIT	Codigo Unico de Identificacion Tributaria
Australia	UTR	Tax File Number
Brazil	RB	Registro Gera

Canada	SIN	Social Insurance Number
Chile	RUN	Rol Unico Nacional
Colombia	NIT	Numero de Identificacion Tributaria
Denmark	CVR	CVR/ VAT Number
France	INSEE	INSEE/ VAT Number
Germany	TIN	Tax Id. Number / VAT Number
Greece	AFM	Tax Registry Number/ VAT Number
Hong Kong	HKID	Hong Kong Id.
India	PAN	Permanent Account Number
Indonesia	NIK	National Id. Number
Italy	CF	Codice Fiscale/ VAT Number
Mexico	RFC	Registro Federal del Contribuyente
Netherlands	BSN	Burgersevicenummer/ VAT Number
New Zealand	IRD	Inland Revenue Department Number
Portugal	NIF	Numero de Contribuiente/ VAT Number
Singapore	TIN	Tax Id. Number
Spain	NIF	Numero de Identificacion Fiscal/ VAT Number
UK	NINO	Company Unique Taxpayer Reference
US	EIN	Employer Id. Number
Venezuela	RIF	Registro de Informacion Fiscal

Line 9.b. Tax Identification Number. Enter the Tax Identification Number that your jurisdiction of residence for tax purposes has issued to you.

Line 9.c. If this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent, check this box. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 9.d. Specify the reason for non-availability of TIN. If applicable, provide a brief reason why you cannot obtain a TIN.

Line 10. Confirmation of Sole Residency. If you are tax resident in only one jurisdiction, check "Yes." If you are resident in more than one jurisdiction check "No," and provide information for all countries in which you are a resident.

Line 11. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all your jurisdictions of residency for tax purposes, as well as the TIN type and TIN number for each jurisdiction.

If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section V - Declaration and Signature

Provide your signature, print your name and date the form. If you are acting on behalf of a Controlling Person, indicate the capacity in which you are signing. If signing the form under a power of attorney, please attach a certified copy of the power of attorney.

Appendix - Definitions

These selected definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard" or "CRS") and provided to assist you with the completion of the enclosed form. Further details can be found within the OECD Common Reporting Standard of Automatic Exchange of Financial Account Information (the "CRS") and the associated Commentary to the CRS. These can be found [here](#).

If you have any questions about these definitions or require further detail then please contact your tax or legal advisor or jurisdictional tax authority.

Account Holder	The term "Account Holder" means the person listed or identified as the holder of a Financial Account. A person holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.
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Change in Circumstances	Any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the account holder's account (including the addition, substitution, or other change of an account holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the status of the account holder.
Control	<p>Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest 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.</p> <p>Where no natural person(s) is/are identified as exercising control of the Entity as determined under local Anti-Money Laundering ("AML") rules or regulations (for example where no underlying person has control of 10% or more of the entity under the Cayman Islands' AML rules or 25% in the United Kingdom), the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.</p> <p>In the case of a trust, the Controlling Person means 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p>
Controlling Person(s)	<p>The natural persons who exercise control over an Entity. Where that Entity is treated as a Passive Non- Financial Entity then such persons are regarded as 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).</p> <p>In the case of a trust, the Controlling Person may be 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 classes(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.</p> <p>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 report them as Controlling Persons of the trust when required. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p>
Entity	A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), it also covers any legal arrangement.
Financial Account	An account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.
Participating Jurisdiction	A jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which the jurisdiction will provide information required on the automatic exchange of financial account information as set out in the CRS.
Reportable Jurisdiction	A Participating Jurisdiction with which an obligation to provide financial account information is in place. Please visit the OECD's website for the latest list of Participating Jurisdictions here .
Reportable Person	The Common Reporting Standard defines the Account Holder as a "Reportable Person." A Reportable Person is further defined as an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction.
Senior Managing Official	Where no natural person(s) is identified as exercising control of the Entity, the Controlling Persons(s) of the Entity will be the natural person(s) who holds the position of senior managing official.
TIN (including functional equivalent)	<p>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. Further details of acceptable TINs can be found at the OECD Portal.</p> <p>Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification. Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.</p>

INSTRUCTIONS - SELF-CERTIFICATION FOR ENTITIES

Overview

In order to comply with the reporting requirements of the Common Reporting Standard ("**CRS**"), the standard for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development ("**OECD**"), the General Partner is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS requires financial institutions to implement due diligence and reporting requirements for all financial accounts, including investment funds. To comply with the CRS reporting requirements, the General Partner is required to obtain the enclosed Self-Certification for Entities Form from each Limited Partner in the Fund. Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined in the enclosed form and other tax information provided by each Limited Partner to certain tax authorities (including the tax authority of the jurisdiction(s) in which the Limited Partners are tax resident), and by completing and executing the enclosed form, the relevant Limited Partner is consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

You are required to state the residency for tax purposes of the Limited Partner. The Limited Partner is the entity legally entitled to the income and/or assets associated with the Interests. Definitions to assist you in identifying the CRS classification of the Limited Partner and in completing the enclosed form can be found in the Appendix-Definitions section of this document.

For purposes of completing the enclosed form and for reviewing these instructions, the "Account Holder" refers to the relevant Limited Partner and the "account(s)" or the "Financial Account" refer to the Interests held by the relevant Limited Partner in the Fund.

Please complete, execute and return the enclosed Self-Certification for Entities Form as directed, as well as any Annexes and Attachments, as applicable, to avoid being subject to potential jurisdictional penalties.

Instructions for completion

Please note:

- **Do not use the enclosed form if the Account Holder is an individual or a sole proprietor.** Instead, you must complete and provide the "Self-Certification for Individuals" form.
- **You should indicate the capacity in which you have signed in Section IV.**
- **For joint or multiple Account Holders, please complete a separate form for each Account Holder.**
- **A branch of an Entity is treated as an Entity for the purposes of the CRS, and the form should be completed with details for the branch, not that of its parent.**
- **If any of the information about the tax residency of the Account Holder changes,** you are required to provide the General Partner with an updated Self-Certification form within 30 calendar days of becoming aware of such change.
- **If the Account Holder is classified as Passive Non-Financial Entity ("NFE") or an Investment Entity in a non-participating jurisdiction under CRS managed by another Financial Institution,** you also will be required to provide information on the natural persons who exercise control over the Entity ("**the Controlling Person(s)**") by having each Controlling Person complete and Sign an "*Annex I - Controlling Person tax residency Self-Certification*" which is enclosed with the form.

If you have any questions about how to complete the enclosed form or about how to determine your tax residency status, you should contact your tax or legal advisor or jurisdictional tax authority or seek further information from the OECD Automatic Exchange of Information Portal [here](#). Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained in these instructions.

Section I - Identification of the Entity

Line 1. Legal Name of the Entity or Branch. Include the full legal name of the Entity that is the beneficial owner of the account. If the Account Holder is a Branch of a parent company please enter the full name of the branch.

Entity is considered any legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation.

For purposes of CRS, a branch of an Entity is treated as an Entity in its own right and the form should be completed with details of the branch whenever it is located in a jurisdiction other than the parent company's jurisdiction.

Line 2. Country of Incorporation or Organization (if branch, location of branch). If the Entity is a corporation, the jurisdiction (and the province, state or other sub-national division) of incorporation should be entered. If it is another type of Entity, the jurisdiction (and province, state or other sub-national division) under whose laws it is created, organized or governed should be entered.

If the Entity is a Branch and it is located in a jurisdiction different from where its owner's headquarters are located, indicate the jurisdiction in which the branch is physically located.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 3 (a-e) Current Residence Address. Enter the full current residence address of the Entity (including Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or "in-care of" address. Instead, provide complete current residence address as explained above.
- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 4 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address (including Apt/Suite Name/ Number/ Street/ Town/ City/ Province/ State/ Country and Postal Code).

- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Section II - Tax Residency

In this section, you are required to identify **all** of the Entity's jurisdictions of residency for tax purposes. If the Entity has one single tax residency, it is required to certify that the Entity has sole residency for tax purposes. If the Entity has more than one tax residency, please provide details in Line 7. The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

The term "Tax Residency" is determined by the laws of the relevant local jurisdiction and may depend on factors such as the place of incorporation, organization, management and control or other factors. If you are unsure as to which jurisdiction(s) the Entity is resident of for tax purposes, please contact your tax advisor or jurisdictional tax authority.

Note: The terms below may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

Line 5. Jurisdiction 1. Enter the jurisdiction where the Entity is resident for the purposes of that jurisdiction's income taxation. If the Entity is tax resident in more than one jurisdiction, please list each one separately in Line 7.

If an Entity has no residence for tax purposes (*i.e.*, because it is treated as fiscally transparent), it will generally be treated as tax resident in the jurisdiction in which its place of effective management is situated.

The entry for the jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 5.a. Tax reference number type. Indicate the name of the type of tax reference number you are entering (generally Tax Identification Number, "TIN," or functional equivalent). For the purposes of the enclosed form, an equivalent to a TIN is any unique identifying number assigned to the Entity by the local tax authorities. Some examples of tax reference number type are summarized below:

Jurisdiction	Tax reference number type	Description
Argentina	CUIT	Codigo Unico de Identificacion Tributaria
Australia	UTR	Tax File Number
Brazil	RB	Registro Gera
Chile	RUN	Rol Unico Nacional
Colombia	NIT	Numero de Identificacion Tributaria
Denmark	CVR	CVR/ VAT Number
France	INSEE	INSEE/ VAT Number
Germany	TIN	Tax Id. Number / VAT Number
Greece	AFM	Tax Registry Number/ VAT Number
Hong Kong	HKID	Hong Kong Id.
India	PAN	Permanent Account Number
Indonesia	NIK	National Id. Number
Italy	CF	Codice Fiscale/ VAT Number
Mexico	RFC	Registro Federal del Contribuyente
Netherlands	BSN	Burgersevicenummer/ VAT Number
New Zealand	IRD	Inland Revenue Department Number
Portugal	NIF	Numero de Contribuiente/ VAT Number
Singapore	TIN	Tax Id. Number
Spain	NIF	Numero de Identificacion Fiscal/ VAT Number
UK	NINO	Company Unique Taxpayer Reference
US	EIN	Employer Id. Number
Venezuela	RIF	Registro de Informacion Fiscal

Line 5.b. Tax Identification Number. Enter the Tax Identification Number or functional equivalent that your jurisdiction of residence for tax purposes has issued to the Entity.

Line 5.c. Check this box if this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 5.d. Specify the reason for non-availability of TIN. Provide a brief reason why you cannot obtain a TIN

Line 6. Confirmation of Sole Residency. If the Entity is tax resident in only one jurisdiction, check "Yes" and proceed to Line 8. If it is resident in more than one jurisdiction, check "No," and provide information for all countries in which it is a resident.

Line 7. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all jurisdictions of residency for tax purposes, as well as the TIN type and TIN number for each jurisdiction.

If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section III - CRS Classification

In this section you should provide your CRS classification.

Line 8. Financial Institution. Check this box if the Entity is a Financial Institution. Also, select the type of Financial Institution that applies in Lines a-c. The term "Financial Institution" refers to any "Custodial Institution," a "Depository Institution," an "Investment Entity," or a "Specified Insurance Company", each as defined in the *Appendix - Definitions*.

Line 8.a. Reporting Financial Institution under CRS. If the Entity is a Reporting Financial Institution under CRS, check this box. The term "Reporting Financial Institution" refers to any Financial Institution that is (i) located in a Participating Jurisdiction and (ii) that is not a Non-Reporting Financial Institution under CRS. A Reporting Financial Institution is a Financial Institution that is located in a CRS Participating Jurisdiction and generally includes (i) any Financial Institution that is tax resident in a CRS Participating Jurisdiction and that is not a Non-Reporting Financial Institution, and (ii) any branch of a Financial Institution if that branch is located in a CRS Participating Jurisdiction (even if the Financial Institution itself is not a tax resident in a Participating Jurisdiction). For the purpose of completing the enclosed form, an Entity must look at its branches as separate legal entities from its headquarters in order to determine whether the branch is a Reporting Financial Institution or not. For example, if a Financial Institution's branch is located in Jurisdiction A (Participating Jurisdiction) and the Financial Institution's headquarters are located in Jurisdiction B (Non-participating Jurisdiction), the branch will generally be considered a Reporting Financial Institution in the jurisdiction where the branch is located.

Please visit the OECD's [website](#) for the latest list of Participating Jurisdictions and further information on CRS.

Line 8.b. Non-Reporting Financial Institution under CRS. Check this box if the Entity is a Non-Reporting Financial Institution. Also select the type of Non-Reporting Financial Institution Entity, as defined under Section VIII, paragraph B of CRS and in the Appendix below, namely Governmental Entity, International Organization or Central Bank (other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity), Broad Participation Retirement Fund, Narrow Participating Retirement Fund or Pension Fund of a Governmental Entity, International Organization or Central Bank, Exempt Collective Investment Vehicle, Trust whose trustee reports all information required to be reported with respect to all CRS Reportable Accounts, Qualified Credit Card Issuer, Other Entity defined under the domestic law as low risk of being used to evade tax.

If the Entity is defined under domestic law of its jurisdiction of tax residency as an Entity having low risk of being used to evade tax, according to the CRS Agreements signed by such jurisdiction, specify the type of Entity provided under domestic law.

Line 8.c. Financial Institution resident in a Non-Participating Jurisdiction under CRS (Non-Reporting). Check this box if the Entity is a Financial Institution resident in a Non-Participating Jurisdiction under CRS. Please visit the OECD's [website](#) for the latest list of Participating Jurisdictions. Specify whether the Non-Participating Jurisdiction Financial Institution under CRS is:

- An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange (or is a majority owned subsidiary of such a company). The company must be subject to disclosure requirements, either by the stock exchange or through law or other enforceable means.
- An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, other than above. If a widely held, regulated Collective Investment Vehicle, or pension fund established as a trust, Please also check the appropriate box.
- Other investment entity not described above.
- Another type of financial institution (such as a Depository financial institution, a Custodial financial institution or a Specified insurance company).

Please review *Appendix - Definitions* to make this determination.

Note: If the Investment Entity is an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, you may be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I - Controlling Person tax residency Self-Certification for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 9. Active Non-Financial Entity ("NFE"). Check this box if the entity is an Active Non-Financial Entity. Also, specify the type of Active Non-Financial Entity that applies as follows:

Line 9.a. Corporation that is regularly traded or a related Entity of a regularly traded corporation. If the Entity is regularly traded in an established securities market, please provide the stock exchange where the Entity is regularly traded. If the Entity is related to a regularly traded corporation, provide the name of the regularly traded corporation and the name of the stock exchange where the regularly traded corporation is traded.

Line 9.b. Governmental Entity. Check this box if the Entity is a governmental Entity.

Line 9.c. International Organization. Check this box if the Entity is an international organization.

Line 9.d. Other Active Non-Financial Entity. Check this box if you fall into the definition of Active Non-Financial Entity according to the Appendix-Definitions.

Line 10. Passive Non-Financial Entity. Check this box if the Entity is a Passive Non-Financial Entity - See Appendix-Definitions. A Passive Non-Financial Entity is broadly any Entity that is not a Financial Institution (other than certain Investment Entities in CRS non-participating jurisdiction) and is not an Active Non-Financial Entity.

Note: If the Entity is a Passive Non-Financial Entity, you also will be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I - Controlling Person Tax Residency Self-Certification form for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 11. If you have checked Line 8c.ii. "Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution" and not a widely held, regulated Collective Investment Vehicle, or pension fund established as a trust not required to disclose controlling persons under the Financial Institution's local AML rules, please indicate the name of any Controlling Persons of the Account Holder in the space provided. Similarly, if you have checked Line 10, "Passive Non-Financial Entity," please indicate the name of any Controlling Persons of the Account Holder in the space provided.

Section IV - Declaration and Signature

Provide the signature of the individual authorized to sign on behalf of the Entity, print the name of the individual and the capacity in which the individual is signing, and date the form. If signing the form under a power of attorney, please attach a certified copy of the power of attorney.

Appendix - Definitions

These selected definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard" or "CRS") and provided to assist you with the completion of the enclosed form. Further details can be found within the OECD Common Reporting Standard of Automatic Exchange of Financial Account Information (the "CRS") and the associated Commentary to the CRS. These can be found [here](#).

If you have any questions about these definitions or require further detail then please contact your tax or legal advisor or jurisdictional tax authority.

Account Holder	The entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such entity 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 its 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.
Active Non-Financial Entity	<p>An Entity is an Active Non-Financial Entity if:</p> <ul style="list-style-type: none"> a) less than 50% of the Non-Financial Entity'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 Non-Financial Entity 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 Non-Financial Entity is regularly traded on an established securities market or the Non-Financial Entity is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; c) the Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the Non-Financial Entity; f) the Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity meets all of the following requirements:

	<p>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;</p> <p>ii. it is exempt from income tax in its jurisdiction of residence;</p> <p>iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>iv. the applicable laws of the Non-Financial Entity's jurisdiction of residence or the Non-Financial Entity's formation documents do not permit any income or assets of the Non-Financial Entity 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 Non-Financial Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Non-Financial Entity has purchased; and</p> <p>v. the applicable laws of the Non-Financial Entity's jurisdiction of residence or the Non-Financial Entity's formation documents require that, upon the Non-Financial Entity'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 Non-Financial Entity's jurisdiction of residence or any political subdivision</p>
Change in Circumstances	Any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the account holder's account (including the addition, substitution, or other change of an account holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the status of the account holder.
Control	<p>Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest 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.</p> <p>Where no natural person(s) is/are identified as exercising control of the Entity as determined under local Anti-Money Laundering ("AML") rules or regulations (for example where no underlying person has control of 10% or more of the entity under the Cayman Islands' AML rules or 25% in the United Kingdom), the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official. In the case of a trust, the Controlling Person means 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities</p>
Controlling Person(s)	<p>The natural persons who exercise control over an Entity. Where that Entity is treated as a Passive Non-Financial Entity then such persons are regarded as 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).</p> <p>In the case of a trust, the Controlling Person may be 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 classes(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.</p> <p>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 report them as Controlling Persons of the trust when required. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p>
Custodial Institution	<p>Any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if 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:</p> <p>a) 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</p> <p>b) the period during which the Entity has been in existence.</p>
Depository Institution	Any Entity that accepts deposits in the ordinary course of a banking or similar business.
Entity	A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), it also covers any legal arrangement.
Financial Account	<p>An account maintained by a Financial Institution including:</p> <ul style="list-style-type: none"> • Depository Accounts; • Custodial Accounts; • Equity and debt interest in certain Investment Entities;

	<ul style="list-style-type: none"> • Cash Value Insurance Contracts; and • Annuity Contracts.
Financial Institution	A "Custodial Institution," a "Depository Institution," an "Investment Entity," or a "Specified Insurance Company." Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to Financial Institutions.
International Organization	Any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons
Investment Entity	<p>An Investment Entity includes two types of Entities:</p> <p>a) Any entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ul style="list-style-type: none"> i. 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; ii. Individual and collective portfolio management; or iii. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> <p>b) The second type of Investment Entity (Investment Entity managed by another Financial Institution) is any Entity 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.</p>
Investment Entity managed by another Financial Institution	<p>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 (i) through (iii) below in the definition of "Investment Entity."</p> <p>An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or in part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Financial Institution (e.g. an 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 a Financial Institution even if the rest are not. Under the CRS where this type of Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution then it is treated as a Passive NFE.</p>
Non-Financial Entity	Any Entity that is not a Financial Institution
Non-Reporting Financial Institution	<p>Any Financial Institution that is:</p> <p>a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;</p> <p>b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;</p> <p>c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non- Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;</p> <p>d) an Exempt Collective Investment Vehicle; or</p> <p>e) a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.</p>
Participating Jurisdiction Financial Institution	<p>Refers to:</p> <p>a) 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</p> <p>b) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</p>
Participating Jurisdiction	A jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which the jurisdiction will provide information required on the automatic exchange of financial account information as set out in the CRS.

Passive Non-Financial Entity	Under the CRS a Passive NFE means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity managed by another Financial Institution located in a Non-Participating Jurisdiction (subparagraph A(6)(b) Section VIII of the CRS)
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 and value in an Entity.
Reportable Jurisdiction Person	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 jurisdiction 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.
Reportable Jurisdiction	A Participating Jurisdiction with which an obligation to provide financial account information is in place. Please visit the OECD's website for the latest list of Participating Jurisdictions here .
Reportable Person	Under the CRS a "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than: a) a corporation the stock of which is regularly traded on one or more established securities markets; b) any corporation that is a Related Entity of a corporation described in clause (a); c) a Governmental Entity; d) an International Organisation; e) a Central Bank; or f) 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, which are treated as Passive Non-Financial Entity's.)
Reporting Financial Institution	Any Participating Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution.
Senior Managing Official	Where no natural person(s) is identified as exercising control of the Entity, the Controlling Persons(s) of the Entity will be the natural person(s) who holds the position of senior managing official.
Specified Insurance Company	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.
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. Further details of acceptable TINs can be found at the OECD Portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for entities, a business/company registration code/number.

INSTRUCTIONS - ANNEX I - Controlling Person Tax Residency Self-Certification

Overview

In order to comply with the reporting requirements of the Common Reporting Standard (“**CRS**”), the standard for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development (“**OECD**”), the General Partner is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS requires financial institutions to implement due diligence and reporting requirements for all financial accounts, including investment funds. To comply with CRS reporting requirements, the General Partner is required to obtain the enclosed Controlling Person Tax Residency Self-Certification from each Controlling Person of certain identified “Account Holders”. Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined in the enclosed form and other tax information provided by each Limited Partner to certain tax authorities (including the tax authority of the jurisdiction(s) in which the Limited Partners are tax resident) and by completing and executing the enclosed form, the relevant Limited Partner is consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

You are required to state your residency for tax purposes as you have been identified as a Controlling Person of an Account Holder that is classified under CRS as either a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution. Definitions to assist you in completing the enclosed form can be found in the Appendix - Definitions section of this document.

If an Account Holder is classified as a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS managed by another Financial Institution, natural persons who exercise control over the Entity (the “Controlling Person(s)”) are required to provide information by completing the enclosed form. Each Controlling Person is required to complete and sign a separate form.

Please complete, execute and return the enclosed Controlling Person Tax Residency Self-Certification form as directed as well as any Attachments as applicable to avoid being subject to potential jurisdictional penalties.

Instructions for Completion

Please note:

- **The General Partner may be obligated to share this and other information with relevant tax authorities.**
- **The enclosed form cannot be completed by an Entity.** Controlling Persons are natural persons.
- **For joint or multiple Controlling Persons use a separate form for each Controlling Person.**
- **If any of the information about your tax residency changes,** you are required to provide the General Partner with an updated Controlling Person Tax Residency Self-Certification form within 30 calendar days.
- **If you are completing the enclosed form on behalf of a Controlling Person** then you should indicate the capacity in which you have signed in the signature section of the form.

If you have any questions about how to complete the enclosed form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional tax authority, or seek further information from the OECD Automatic Exchange of Information Portal [here](#). Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained within these instructions.

Section I - Legal Entity for Which the Controlling Person Provides the Self-Certification

Include the full legal name of the Legal Entity for which the Controlling Person is providing the Self-Certification. A Self-Certification form is required for each entity that holds an Interest in the Fund. The legal name of the Entity should be identical to the legal name provided by the Entity in its Self-Certification.

Section II- Controlling Person Information

Line 1. Title. Include the title of the Controlling Person (such as Mr., Ms., Dr., etc.).

Line 2. Name of the Controlling Person. Include the full name of the Controlling Person, including last, first, middle.

Line 3. City of birth. Include the city where the Controlling Person was born.

Line 4. Country of birth. Include the country where the Controlling Person was born. The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 5. Date of birth. Include the date of birth of the Controlling Person in the following format DD/MM/YYYY.

Line 6 (a-e) Current Residence Address. Enter the full current residence address of the Controlling Person (including House/Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or “in-care of” address, instead, provide complete current residence address as explained above.
- The entry for country should be the full name of the jurisdiction, not an abbreviation.

Line 7 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address of the Controlling Person (including House/Apt/Suite Name/ Number/ Street/ Town/ City/ Province/ State/ Country and Postal Code).

- The entry for Country should be the full name of the jurisdiction, not an abbreviation.

Section III – Type of Controlling Person

Include the type of Controlling Person that you are.

Line 8. Controlling Person of an Entity other than a trust or similar legal arrangement. If you are considered a Controlling Person of an Entity other than a trust (or other similar legal arrangement) such as a corporation, please check the box corresponding to the type of Controlling Person that you are:

- Check “Owner” if you exercise control over the Entity - Control generally is exercised by the natural person(s) who ultimately has controlling ownership interest in the Entity. Controlling ownership interest depends on the ownership structure of the legal person. The threshold in respect of a legal person is direct or indirect ownership or control of the shares or voting rights in the legal person as specified by local Anti-Money Laundering rules or regulations of the account or investment location. For example, under Cayman Islands Anti-Money Laundering Regulations the threshold is 10% and the United Kingdom it is 25%. If you check “Owner,” please provide the controlling person(s)’ ownership percentage in the Entity.
- Check “Controlling Person by other means” if no natural person(s) exercises control through ownership interests and you exercise control of the entity through other means.
- Check “Senior Managing Official” if there is no natural person(s) identified as exercising control of the Entity by any means and you are the person who holds the position of senior managing official.

Controlling Person of a trust. In case you are considered a Controlling Person of a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor” if you are the settlor of the trust.
- Check “Trustee” if you are the trustee of the trust.
- Check “Protector or equivalent” if you are the protector of the trust.
- Check “Beneficiary or equivalent” if you are the beneficiary of the trust.
- If you are considered a Controlling Person of a trust in a position different from those described above, please specify.

Controlling Person of a legal arrangement other than a trust. In case you are considered a Controlling Person of a legal arrangement other than a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor equivalent” if you are in an equivalent position of a settlor for a legal arrangement similar to a trust.
- Check “Trustee equivalent” if you are in an equivalent position of a trustee for a legal arrangement similar to a trust.
- Check “Protector equivalent” if you are in an equivalent position of a protector for a legal arrangement similar to a trust.
- Check “Beneficiary equivalent” if you are in an equivalent position of a beneficiary for a legal arrangement similar to a trust.
- If you are considered a Controlling Person of a legal arrangement similar to a trust and you are in a position different from those described above please specify.

Section IV – Tax Residency

In this section you are required to Identify **all** your jurisdictions of residency for tax purposes.

- If you have one single tax residency, you are required to certify that you have a sole residency for tax purposes.
- If you have more than one tax residency, please provide details in Line 13.

The term “tax residency” is determined by the laws of the relevant local jurisdiction, and may depend on factors such as your permanent residence or citizenship. If you are unsure of the jurisdiction you are resident of for tax purposes please contact your tax advisor or jurisdictional tax authority.

Note: The terms above may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 9. Jurisdiction 1. Enter the jurisdiction where you are resident for the purposes of that jurisdiction’s income taxation. If you are tax resident in more than one jurisdiction, please list each one separately in Line 13.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation..

Line 9.a. Tax reference number type. Indicate the name of the type of tax reference number you are entering (generally Tax Identification Number or “TIN” or functional equivalent). For the purposes of the enclosed form, an equivalent to a TIN is any unique identifying number assigned by the local tax authorities. Examples of reference number types are summarized below:

Jurisdiction	Tax reference number type	Description
Argentina	CUIT	Codigo Unico de Identificacion Tributaria
Australia	UTR	Tax File Number
Brazil	RB	Registro Gera

Canada	SIN	Social Insurance Number
Chile	RUN	Rol Unico Nacional
Colombia	NIT	Numero de Identificacion Tributaria
Denmark	CVR	CVR/ VAT Number
France	INSEE	INSEE/ VAT Number
Germany	TIN	Tax Id. Number / VAT Number
Greece	AFM	Tax Registry Number/ VAT Number
Hong Kong	HKID	Hong Kong Id.
India	PAN	Permanent Account Number
Indonesia	NIK	National Id. Number
Italy	CF	Codice Fiscale/ VAT Number
Mexico	RFC	Registro Federal del Contribuyente
Netherlands	BSN	Burgersevicenummer/ VAT Number
New Zealand	IRD	Inland Revenue Department Number
Portugal	NIF	Numero de Contribuyente/ VAT Number
Singapore	TIN	Tax Id. Number
Spain	NIF	Numero de Identificacion Fiscal/ VAT Number
UK	NINO	Company Unique Taxpayer Reference
US	EIN	Employer Id. Number
Venezuela	RIF	Registro de Informacion Fiscal

Line 9.b. Tax Identification Number. Enter the Tax Identification Number that your jurisdiction of residence for tax purposes has issued to you.

Line 9.c. If this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent, check this box. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 9.d. Specify the reason for non-availability of TIN. If applicable, provide a brief reason why you cannot obtain a TIN.

Line 10. Confirmation of Sole Residency. If you are tax resident in only one jurisdiction, check "Yes." If you are resident in more than one jurisdiction check "No," and provide information for all countries in which you are a resident.

Line 11. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all your jurisdictions of residency for tax purposes, as well as the TIN type and TIN number for each jurisdiction.

If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section V - Declaration and Signature

Provide your signature, print your name and date the form. If you are acting on behalf of a Controlling Person, indicate the capacity in which you are signing. If signing the form under a power of attorney, please attach a certified copy of the power of attorney.

INSTRUCTIONS - SELF-CERTIFICATION FOR ENTITIES

Overview

In order to comply with the reporting requirements of the Common Reporting Standard ("**CRS**"), the standard for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development ("**OECD**"), the General Partner is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS requires financial institutions to implement due diligence and reporting requirements for all financial accounts, including investment funds. To comply with the CRS reporting requirements, the General Partner is required to obtain the enclosed Self-Certification for Entities Form from each Limited Partner in the Fund. Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined in the enclosed form and other tax information provided by each Limited Partner to certain tax authorities (including the tax authority of the jurisdiction(s) in which the Limited Partners are tax resident), and by completing and executing the enclosed form, the relevant Limited Partner is consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

You are required to state the residency for tax purposes of the Limited Partner. The Limited Partner is the entity legally entitled to the income and/or assets associated with the Interests. Definitions to assist you in identifying the CRS classification of the Limited Partner and in completing the enclosed form can be found in the Appendix-Definitions section of this document.

For purposes of completing the enclosed form and for reviewing these instructions, the "Account Holder" refers to the relevant Limited Partner and the "account(s)" or the "Financial Account" refer to the Interests held by the relevant Limited Partner in the Fund.

Please complete, execute and return the enclosed Self-Certification for Entities Form as directed, as well as any Annexes and Attachments, as applicable, to avoid being subject to potential jurisdictional penalties.

Instructions for completion

Please note:

- **Do not use the enclosed form if the Account Holder is an individual or a sole proprietor.** Instead, you must complete and provide the "Self-Certification for Individuals" form.
- **You should indicate the capacity in which you have signed in Section IV.**
- **For joint or multiple Account Holders, please complete a separate form for each Account Holder.**
- **A branch of an Entity is treated as an Entity for the purposes of the CRS, and the form should be completed with details for the branch, not that of its parent.**
- **If any of the information about the tax residency of the Account Holder changes,** you are required to provide the General Partner with an updated Self-Certification form within 30 calendar days of becoming aware of such change.
- **If the Account Holder is classified as Passive Non-Financial Entity ("NFE") or an Investment Entity in a non-participating jurisdiction under CRS managed by another Financial Institution,** you also will be required to provide information on the natural persons who exercise control over the Entity ("**the Controlling Person(s)**") by having each Controlling Person complete and Sign an "*Annex I - Controlling Person tax residency Self-Certification*" which is enclosed with the form.

If you have any questions about how to complete the enclosed form or about how to determine your tax residency status, you should contact your tax or legal advisor or jurisdictional tax authority or seek further information from the OECD Automatic Exchange of Information Portal [here](#). Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained in these instructions.

Section I - Identification of the Entity

Line 1. Legal Name of the Entity or Branch. Include the full legal name of the Entity that is the beneficial owner of the account. If the Account Holder is a Branch of a parent company please enter the full name of the branch.

Entity is considered any legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation.

For purposes of CRS, a branch of an Entity is treated as an Entity in its own right and the form should be completed with details of the branch whenever it is located in a jurisdiction other than the parent company's jurisdiction.

Line 2. Country of Incorporation or Organization (if branch, location of branch). If the Entity is a corporation, the jurisdiction (and the province, state or other sub-national division) of incorporation should be entered. If it is another type of Entity, the jurisdiction (and province, state or other sub-national division) under whose laws it is created, organized or governed should be entered.

If the Entity is a Branch and it is located in a jurisdiction different from where its owner's headquarters are located, indicate the jurisdiction in which the branch is physically located.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 3 (a-e) Current Residence Address. Enter the full current residence address of the Entity (including Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or "in-care of" address. Instead, provide complete current residence address as explained above.
- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 4 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address (including Apt/Suite Name/ Number/ Street/ Town/ City/ Province/ State/ Country and Postal Code).

- The entry of country should be the full name of the jurisdiction, not an abbreviation.

Section II - Tax Residency

In this section, you are required to identify **all** of the Entity's jurisdictions of residency for tax purposes. If the Entity has one single tax residency, it is required to certify that the Entity has sole residency for tax purposes. If the Entity has more than one tax residency, please provide details in Line 7. The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

The term "Tax Residency" is determined by the laws of the relevant local jurisdiction and may depend on factors such as the place of incorporation, organization, management and control or other factors. If you are unsure as to which jurisdiction(s) the Entity is resident of for tax purposes, please contact your tax advisor or jurisdictional tax authority.

Note: The terms below may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

Line 5. Jurisdiction 1. Enter the jurisdiction where the Entity is resident for the purposes of that jurisdiction's income taxation. If the Entity is tax resident in more than one jurisdiction, please list each one separately in Line 7.

If an Entity has no residence for tax purposes (*i.e.*, because it is treated as fiscally transparent), it will generally be treated as tax resident in the jurisdiction in which its place of effective management is situated.

The entry for the jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 5.a. Tax reference number type. Indicate the name of the type of tax reference number you are entering (generally Tax Identification Number, "TIN," or functional equivalent). For the purposes of the enclosed form, an equivalent to a TIN is any unique identifying number assigned to the Entity by the local tax authorities. Some examples of tax reference number type are summarized below:

Jurisdiction	Tax reference number type	Description
Argentina	CUIT	Codigo Unico de Identificacion Tributaria
Australia	UTR	Tax File Number
Brazil	RB	Registro Gera
Chile	RUN	Rol Unico Nacional
Colombia	NIT	Numero de Identificacion Tributaria
Denmark	CVR	CVR/ VAT Number
France	INSEE	INSEE/ VAT Number
Germany	TIN	Tax Id. Number / VAT Number
Greece	AFM	Tax Registry Number/ VAT Number
Hong Kong	HKID	Hong Kong Id.
India	PAN	Permanent Account Number
Indonesia	NIK	National Id. Number
Italy	CF	Codice Fiscale/ VAT Number
Mexico	RFC	Registro Federal del Contribuyente
Netherlands	BSN	Burgersevicenummer/ VAT Number
New Zealand	IRD	Inland Revenue Department Number
Portugal	NIF	Numero de Contribuiente/ VAT Number
Singapore	TIN	Tax Id. Number
Spain	NIF	Numero de Identificacion Fiscal/ VAT Number
UK	NINO	Company Unique Taxpayer Reference
US	EIN	Employer Id. Number
Venezuela	RIF	Registro de Informacion Fiscal

Line 5.b. Tax Identification Number. Enter the Tax Identification Number or functional equivalent that your jurisdiction of residence for tax purposes has issued to the Entity.

Line 5.c. Check this box if this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 5.d. Specify the reason for non-availability of TIN. Provide a brief reason why you cannot obtain a TIN

Line 6. Confirmation of Sole Residency. If the Entity is tax resident in only one jurisdiction, check "Yes" and proceed to Line 8. If it is resident in more than one jurisdiction, check "No," and provide information for all countries in which it is a resident.

Line 7. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all jurisdictions of residency for tax purposes, as well as the TIN type and TIN number for each jurisdiction.

If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section III - CRS Classification

In this section you should provide your CRS classification.

Line 8. Financial Institution. Check this box if the Entity is a Financial Institution. Also, select the type of Financial Institution that applies in Lines a-c. The term "Financial Institution" refers to any "Custodial Institution," a "Depository Institution," an "Investment Entity," or a "Specified Insurance Company", each as defined in the *Appendix - Definitions*.

Line 8.a. Reporting Financial Institution under CRS. If the Entity is a Reporting Financial Institution under CRS, check this box. The term "Reporting Financial Institution" refers to any Financial Institution that is (i) located in a Participating Jurisdiction and (ii) that is not a Non-Reporting Financial Institution under CRS. A Reporting Financial Institution is a Financial Institution that is located in a CRS Participating Jurisdiction and generally includes (i) any Financial Institution that is tax resident in a CRS Participating Jurisdiction and that is not a Non-Reporting Financial Institution, and (ii) any branch of a Financial Institution if that branch is located in a CRS Participating Jurisdiction (even if the Financial Institution itself is not a tax resident in a Participating Jurisdiction). For the purpose of completing the enclosed form, an Entity must look at its branches as separate legal entities from its headquarters in order to determine whether the branch is a Reporting Financial Institution or not. For example, if a Financial Institution's branch is located in Jurisdiction A (Participating Jurisdiction) and the Financial Institution's headquarters are located in Jurisdiction B (Non-participating Jurisdiction), the branch will generally be considered a Reporting Financial Institution in the jurisdiction where the branch is located.

Please visit the OECD's [website](#) for the latest list of Participating Jurisdictions and further information on CRS.

Line 8.b. Non-Reporting Financial Institution under CRS. Check this box if the Entity is a Non-Reporting Financial Institution. Also select the type of Non-Reporting Financial Institution Entity, as defined under Section VIII, paragraph B of CRS and in the Appendix below, namely Governmental Entity, International Organization or Central Bank (other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity), Broad Participation Retirement Fund, Narrow Participating Retirement Fund or Pension Fund of a Governmental Entity, International Organization or Central Bank, Exempt Collective Investment Vehicle, Trust whose trustee reports all information required to be reported with respect to all CRS Reportable Accounts, Qualified Credit Card Issuer, Other Entity defined under the domestic law as low risk of being used to evade tax.

If the Entity is defined under domestic law of its jurisdiction of tax residency as an Entity having low risk of being used to evade tax, according to the CRS Agreements signed by such jurisdiction, specify the type of Entity provided under domestic law.

Line 8.c. Financial Institution resident in a Non-Participating Jurisdiction under CRS (Non-Reporting). Check this box if the Entity is a Financial Institution resident in a Non-Participating Jurisdiction under CRS. Please visit the OECD's [website](#) for the latest list of Participating Jurisdictions. Specify whether the Non-Participating Jurisdiction Financial Institution under CRS is:

- An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange (or is a majority owned subsidiary of such a company). The company must be subject to disclosure requirements, either by the stock exchange or through law or other enforceable means.
- An Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, other than above. If a widely held, regulated Collective Investment Vehicle, or pension fund established as a trust, Please also check the appropriate box.
- Other investment entity not described above.
- Another type of financial institution (such as a Depository financial institution, a Custodial financial institution or a Specified insurance company).

Please review *Appendix - Definitions* to make this determination.

Note: If the Investment Entity is an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution, you may be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I - Controlling Person tax residency Self-Certification for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 9. Active Non-Financial Entity ("NFE"). Check this box if the entity is an Active Non-Financial Entity. Also, specify the type of Active Non-Financial Entity that applies as follows:

Line 9.a. Corporation that is regularly traded or a related Entity of a regularly traded corporation. If the Entity is regularly traded in an established securities market, please provide the stock exchange where the Entity is regularly traded. If the Entity is related to a regularly traded corporation, provide the name of the regularly traded corporation and the name of the stock exchange where the regularly traded corporation is traded.

Line 9.b. Governmental Entity. Check this box if the Entity is a governmental Entity.

Line 9.c. International Organization. Check this box if the Entity is an international organization.

Line 9.d. Other Active Non-Financial Entity. Check this box if you fall into the definition of Active Non-Financial Entity according to the Appendix-Definitions.

Line 10. Passive Non-Financial Entity. Check this box if the Entity is a Passive Non-Financial Entity - See Appendix-Definitions. A Passive Non-Financial Entity is broadly any Entity that is not a Financial Institution (other than certain Investment Entities in CRS non-participating jurisdiction) and is not an Active Non-Financial Entity.

Note: If the Entity is a Passive Non-Financial Entity, you also will be required to provide information on the natural persons who exercise control over the Entity ("the Controlling Person(s)") by completing an Annex I - Controlling Person Tax Residency Self-Certification form for each Controlling Person. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Line 11. If you have checked Line 8c.ii. "Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution" and not a widely held, regulated Collective Investment Vehicle, or pension fund established as a trust not required to disclose controlling persons under the Financial Institution's local AML rules, please indicate the name of any Controlling Persons of the Account Holder in the space provided. Similarly, if you have checked Line 10, "Passive Non-Financial Entity," please indicate the name of any Controlling Persons of the Account Holder in the space provided.

Section IV - Declaration and Signature

Provide the signature of the individual authorized to sign on behalf of the Entity, print the name of the individual and the capacity in which the individual is signing, and date the form. If signing the form under a power of attorney, please attach a certified copy of the power of attorney.

Appendix - Definitions

These selected definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard" or "CRS") and provided to assist you with the completion of the enclosed form. Further details can be found within the OECD Common Reporting Standard of Automatic Exchange of Financial Account Information (the "CRS") and the associated Commentary to the CRS. These can be found [here](#).

If you have any questions about these definitions or require further detail then please contact your tax or legal advisor or jurisdictional tax authority.

Account Holder	The entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such entity 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 its 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.
Active Non-Financial Entity	<p>An Entity is an Active Non-Financial Entity if:</p> <ul style="list-style-type: none"> a) less than 50% of the Non-Financial Entity'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 Non-Financial Entity 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 Non-Financial Entity is regularly traded on an established securities market or the Non-Financial Entity is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; c) the Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the Non-Financial Entity; f) the Non-Financial Entity 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 Non-Financial Entity 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 Non-Financial Entity meets all of the following requirements:

	<p>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;</p> <p>ii. it is exempt from income tax in its jurisdiction of residence;</p> <p>iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>iv. the applicable laws of the Non-Financial Entity's jurisdiction of residence or the Non-Financial Entity's formation documents do not permit any income or assets of the Non-Financial Entity 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 Non-Financial Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Non-Financial Entity has purchased; and</p> <p>v. the applicable laws of the Non-Financial Entity's jurisdiction of residence or the Non-Financial Entity's formation documents require that, upon the Non-Financial Entity'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 Non-Financial Entity's jurisdiction of residence or any political subdivision</p>
Change in Circumstances	Any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the account holder's account (including the addition, substitution, or other change of an account holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the status of the account holder.
Control	<p>Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest 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.</p> <p>Where no natural person(s) is/are identified as exercising control of the Entity as determined under local Anti-Money Laundering ("AML") rules or regulations (for example where no underlying person has control of 10% or more of the entity under the Cayman Islands' AML rules or 25% in the United Kingdom), the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official. In the case of a trust, the Controlling Person means 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities</p>
Controlling Person(s)	<p>The natural persons who exercise control over an Entity. Where that Entity is treated as a Passive Non-Financial Entity then such persons are regarded as 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).</p> <p>In the case of a trust, the Controlling Person may be 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 classes(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.</p> <p>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 report them as Controlling Persons of the trust when required. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p>
Custodial Institution	<p>Any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if 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:</p> <p>a) 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</p> <p>b) the period during which the Entity has been in existence.</p>
Depository Institution	Any Entity that accepts deposits in the ordinary course of a banking or similar business.
Entity	A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), it also covers any legal arrangement.
Financial Account	<p>An account maintained by a Financial Institution including:</p> <ul style="list-style-type: none"> • Depository Accounts; • Custodial Accounts; • Equity and debt interest in certain Investment Entities;

	<ul style="list-style-type: none"> • Cash Value Insurance Contracts; and • Annuity Contracts.
Financial Institution	A "Custodial Institution," a "Depository Institution," an "Investment Entity," or a "Specified Insurance Company." Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to Financial Institutions.
International Organization	Any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons
Investment Entity	<p>An Investment Entity includes two types of Entities:</p> <p>a) Any entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ul style="list-style-type: none"> i. 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; ii. Individual and collective portfolio management; or iii. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> <p>b) The second type of Investment Entity (Investment Entity managed by another Financial Institution) is any Entity 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.</p>
Investment Entity managed by another Financial Institution	<p>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 (i) through (iii) below in the definition of "Investment Entity."</p> <p>An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or in part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Financial Institution (e.g. an 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 a Financial Institution even if the rest are not. Under the CRS where this type of Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution then it is treated as a Passive NFE.</p>
Non-Financial Entity	Any Entity that is not a Financial Institution
Non-Reporting Financial Institution	<p>Any Financial Institution that is:</p> <p>a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;</p> <p>b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;</p> <p>c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non- Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;</p> <p>d) an Exempt Collective Investment Vehicle; or</p> <p>e) a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.</p>
Participating Jurisdiction Financial Institution	<p>Refers to:</p> <p>a) 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</p> <p>b) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</p>
Participating Jurisdiction	A jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which the jurisdiction will provide information required on the automatic exchange of financial account information as set out in the CRS.

Passive Non-Financial Entity	Under the CRS a Passive NFE means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity managed by another Financial Institution located in a Non-Participating Jurisdiction (subparagraph A(6)(b) Section VIII of the CRS)
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 and value in an Entity.
Reportable Jurisdiction Person	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 jurisdiction 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.
Reportable Jurisdiction	A Participating Jurisdiction with which an obligation to provide financial account information is in place. Please visit the OECD's website for the latest list of Participating Jurisdictions here .
Reportable Person	Under the CRS a "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than: a) a corporation the stock of which is regularly traded on one or more established securities markets; b) any corporation that is a Related Entity of a corporation described in clause (a); c) a Governmental Entity; d) an International Organisation; e) a Central Bank; or f) 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, which are treated as Passive Non-Financial Entity's.)
Reporting Financial Institution	Any Participating Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution.
Senior Managing Official	Where no natural person(s) is identified as exercising control of the Entity, the Controlling Persons(s) of the Entity will be the natural person(s) who holds the position of senior managing official.
Specified Insurance Company	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.
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. Further details of acceptable TINs can be found at the OECD Portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for entities, a business/company registration code/number.

INSTRUCTIONS - ANNEX I - Controlling Person Tax Residency Self-Certification

Overview

In order to comply with the reporting requirements of the Common Reporting Standard (“**CRS**”), the standard for the automatic exchange of financial account information between jurisdictions developed by the Organization for Economic Cooperation and Development (“**OECD**”), the General Partner is required to collect information regarding your tax residence and other pertinent information to determine if financial reporting is required.

CRS requires financial institutions to implement due diligence and reporting requirements for all financial accounts, including investment funds. To comply with CRS reporting requirements, the General Partner is required to obtain the enclosed Controlling Person Tax Residency Self-Certification from each Controlling Person of certain identified “Account Holders”. Note that, in certain circumstances, the General Partner and its Affiliates may be required to disclose the information outlined in the enclosed form and other tax information provided by each Limited Partner to certain tax authorities (including the tax authority of the jurisdiction(s) in which the Limited Partners are tax resident) and by completing and executing the enclosed form, the relevant Limited Partner is consenting to the General Partner and its Affiliates disclosing such information to such tax authorities.

You are required to state your residency for tax purposes as you have been identified as a Controlling Person of an Account Holder that is classified under CRS as either a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS and managed by another Financial Institution. Definitions to assist you in completing the enclosed form can be found in the Appendix - Definitions section of this document.

If an Account Holder is classified as a Passive Non-Financial Entity or an Investment Entity located in a non-participating jurisdiction under CRS managed by another Financial Institution, natural persons who exercise control over the Entity (the “Controlling Person(s)”) are required to provide information by completing the enclosed form. Each Controlling Person is required to complete and sign a separate form.

Please complete, execute and return the enclosed Controlling Person Tax Residency Self-Certification form as directed as well as any Attachments as applicable to avoid being subject to potential jurisdictional penalties.

Instructions for Completion

Please note:

- **The General Partner may be obligated to share this and other information with relevant tax authorities.**
- **The enclosed form cannot be completed by an Entity.** Controlling Persons are natural persons.
- **For joint or multiple Controlling Persons use a separate form for each Controlling Person.**
- **If any of the information about your tax residency changes,** you are required to provide the General Partner with an updated Controlling Person Tax Residency Self-Certification form within 30 calendar days.
- **If you are completing the enclosed form on behalf of a Controlling Person** then you should indicate the capacity in which you have signed in the signature section of the form.

If you have any questions about how to complete the enclosed form or about how to determine your tax residency status you should contact your tax advisor or jurisdictional tax authority, or seek further information from the OECD Automatic Exchange of Information Portal [here](#). Neither the General Partner nor its counsel will be in a position to provide assistance beyond the information contained within these instructions.

Section I - Legal Entity for Which the Controlling Person Provides the Self-Certification

Include the full legal name of the Legal Entity for which the Controlling Person is providing the Self-Certification. A Self-Certification form is required for each entity that holds an Interest in the Fund. The legal name of the Entity should be identical to the legal name provided by the Entity in its Self-Certification.

Section II- Controlling Person Information

Line 1. Title. Include the title of the Controlling Person (such as Mr., Ms., Dr., etc.).

Line 2. Name of the Controlling Person. Include the full name of the Controlling Person, including last, first, middle.

Line 3. City of birth. Include the city where the Controlling Person was born.

Line 4. Country of birth. Include the country where the Controlling Person was born. The entry of country should be the full name of the jurisdiction, not an abbreviation.

Line 5. Date of birth. Include the date of birth of the Controlling Person in the following format DD/MM/YYYY.

Line 6 (a-e) Current Residence Address. Enter the full current residence address of the Controlling Person (including House/Apt/Suite Name/Number/Street/Town/City/Province/State/Country and Postal Code).

- Do not include only a P.O. Box or “in-care of” address, instead, provide complete current residence address as explained above.
- The entry for country should be the full name of the jurisdiction, not an abbreviation.

Line 7 (a-e) Mailing Address. If mailing address is different from current residence address, please enter full mailing address of the Controlling Person (including House/Apt/Suite Name/ Number/ Street/ Town/ City/ Province/ State/ Country and Postal Code).

- The entry for Country should be the full name of the jurisdiction, not an abbreviation.

Section III – Type of Controlling Person

Include the type of Controlling Person that you are.

Line 8. Controlling Person of an Entity other than a trust or similar legal arrangement. If you are considered a Controlling Person of an Entity other than a trust (or other similar legal arrangement) such as a corporation, please check the box corresponding to the type of Controlling Person that you are:

- Check “Owner” if you exercise control over the Entity - Control generally is exercised by the natural person(s) who ultimately has controlling ownership interest in the Entity. Controlling ownership interest depends on the ownership structure of the legal person. The threshold in respect of a legal person is direct or indirect ownership or control of the shares or voting rights in the legal person as specified by local Anti-Money Laundering rules or regulations of the account or investment location. For example, under Cayman Islands Anti-Money Laundering Regulations the threshold is 10% and the United Kingdom it is 25%. If you check “Owner,” please provide the controlling person(s)’ ownership percentage in the Entity.
- Check “Controlling Person by other means” if no natural person(s) exercises control through ownership interests and you exercise control of the entity through other means.
- Check “Senior Managing Official” if there is no natural person(s) identified as exercising control of the Entity by any means and you are the person who holds the position of senior managing official.

Controlling Person of a trust. In case you are considered a Controlling Person of a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor” if you are the settlor of the trust.
- Check “Trustee” if you are the trustee of the trust.
- Check “Protector or equivalent” if you are the protector of the trust.
- Check “Beneficiary or equivalent” if you are the beneficiary of the trust.
- If you are considered a Controlling Person of a trust in a position different from those described above, please specify.

Controlling Person of a legal arrangement other than a trust. In case you are considered a Controlling Person of a legal arrangement other than a trust, please check the box corresponding to the type of Controlling Person that you are:

- Check “Settlor equivalent” if you are in an equivalent position of a settlor for a legal arrangement similar to a trust.
- Check “Trustee equivalent” if you are in an equivalent position of a trustee for a legal arrangement similar to a trust.
- Check “Protector equivalent” if you are in an equivalent position of a protector for a legal arrangement similar to a trust.
- Check “Beneficiary equivalent” if you are in an equivalent position of a beneficiary for a legal arrangement similar to a trust.
- If you are considered a Controlling Person of a legal arrangement similar to a trust and you are in a position different from those described above please specify.

Section IV – Tax Residency

In this section you are required to Identify **all** your jurisdictions of residency for tax purposes.

- If you have one single tax residency, you are required to certify that you have a sole residency for tax purposes.
- If you have more than one tax residency, please provide details in Line 13.

The term “tax residency” is determined by the laws of the relevant local jurisdiction, and may depend on factors such as your permanent residence or citizenship. If you are unsure of the jurisdiction you are resident of for tax purposes please contact your tax advisor or jurisdictional tax authority.

Note: The terms above may be subject to variation by the definitions of the local jurisdiction. Jurisdictional tax authority guidance should be followed.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation.

Line 9. Jurisdiction 1. Enter the jurisdiction where you are resident for the purposes of that jurisdiction’s income taxation. If you are tax resident in more than one jurisdiction, please list each one separately in Line 13.

The entry of jurisdiction should be the full name of the jurisdiction, not an abbreviation..

Line 9.a. Tax reference number type. Indicate the name of the type of tax reference number you are entering (generally Tax Identification Number or “TIN” or functional equivalent). For the purposes of the enclosed form, an equivalent to a TIN is any unique identifying number assigned by the local tax authorities. Examples of reference number types are summarized below:

Jurisdiction	Tax reference number type	Description
Argentina	CUIT	Codigo Unico de Identificacion Tributaria
Australia	UTR	Tax File Number
Brazil	RB	Registro Gera

Canada	SIN	Social Insurance Number
Chile	RUN	Rol Unico Nacional
Colombia	NIT	Numero de Identificacion Tributaria
Denmark	CVR	CVR/ VAT Number
France	INSEE	INSEE/ VAT Number
Germany	TIN	Tax Id. Number / VAT Number
Greece	AFM	Tax Registry Number/ VAT Number
Hong Kong	HKID	Hong Kong Id.
India	PAN	Permanent Account Number
Indonesia	NIK	National Id. Number
Italy	CF	Codice Fiscale/ VAT Number
Mexico	RFC	Registro Federal del Contribuyente
Netherlands	BSN	Burgersevicenummer/ VAT Number
New Zealand	IRD	Inland Revenue Department Number
Portugal	NIF	Numero de Contribuiente/ VAT Number
Singapore	TIN	Tax Id. Number
Spain	NIF	Numero de Identificacion Fiscal/ VAT Number
UK	NINO	Company Unique Taxpayer Reference
US	EIN	Employer Id. Number
Venezuela	RIF	Registro de Informacion Fiscal

Line 9.b. Tax Identification Number. Enter the Tax Identification Number that your jurisdiction of residence for tax purposes has issued to you.

Line 9.c. If this jurisdiction does not issue or you are unable to procure a TIN or functional equivalent, check this box. Check the box if you cannot provide a Tax Identification Number or functional equivalent.

Line 9.d. Specify the reason for non-availability of TIN. If applicable, provide a brief reason why you cannot obtain a TIN.

Line 10. Confirmation of Sole Residency. If you are tax resident in only one jurisdiction, check "Yes." If you are resident in more than one jurisdiction check "No," and provide information for all countries in which you are a resident.

Line 11. Additional Jurisdictions of Residency for Tax Purposes. If more than four tax residencies, please provide additional attachment. If applicable, include all your jurisdictions of residency for tax purposes, as well as the TIN type and TIN number for each jurisdiction.

If you are unable to provide a TIN or functional equivalent for any jurisdiction you entered, briefly describe the reason why you cannot provide a TIN in the corresponding line for each jurisdiction where you cannot provide it.

Section V - Declaration and Signature

Provide your signature, print your name and date the form. If you are acting on behalf of a Controlling Person, indicate the capacity in which you are signing. If signing the form under a power of attorney, please attach a certified copy of the power of attorney.

Appendix - Definitions

These selected definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard" or "CRS") and provided to assist you with the completion of the enclosed form. Further details can be found within the OECD Common Reporting Standard of Automatic Exchange of Financial Account Information (the "CRS") and the associated Commentary to the CRS. These can be found [here](#).

If you have any questions about these definitions or require further detail then please contact your tax or legal advisor or jurisdictional tax authority.

Account Holder	The term "Account Holder" means the person listed or identified as the holder of a Financial Account. A person holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.
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Change in Circumstances	Any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the account holder's account (including the addition, substitution, or other change of an account holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the status of the account holder.
Control	<p>Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest 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.</p> <p>Where no natural person(s) is/are identified as exercising control of the Entity as determined under local Anti-Money Laundering ("AML") rules or regulations (for example where no underlying person has control of 10% or more of the entity under the Cayman Islands' AML rules or 25% in the United Kingdom), the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.</p> <p>In the case of a trust, the Controlling Person means 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p>
Controlling Person(s)	<p>The natural persons who exercise control over an Entity. Where that Entity is treated as a Passive Non- Financial Entity then such persons are regarded as 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).</p> <p>In the case of a trust, the Controlling Person may be 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 classes(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.</p> <p>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 report them as Controlling Persons of the trust when required. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.</p>
Entity	A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), it also covers any legal arrangement.
Financial Account	An account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.
Participating Jurisdiction	A jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which the jurisdiction will provide information required on the automatic exchange of financial account information as set out in the CRS.
Reportable Jurisdiction	A Participating Jurisdiction with which an obligation to provide financial account information is in place. Please visit the OECD's website for the latest list of Participating Jurisdictions here .
Reportable Person	The Common Reporting Standard defines the Account Holder as a "Reportable Person." A Reportable Person is further defined as an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction.
Senior Managing Official	Where no natural person(s) is identified as exercising control of the Entity, the Controlling Persons(s) of the Entity will be the natural person(s) who holds the position of senior managing official.
TIN (including functional equivalent)	<p>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. Further details of acceptable TINs can be found at the OECD Portal.</p> <p>Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification. Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.</p>