

INSTRUCTIONS FOR FORM W-8BEN COMPLETION

- Please submit duly completed and signed forms to the Unit Registrar.
- The form W-8BEN is applicable only for Individual Unitholders¹.

- PLEASE ONLY FILL IN POINTS HIGHLIGHTED BELOW AND LEAVE OTHER FIELDS BLANK.
- SUBMIT THE ORIGINAL SIGNED DOCUMENT.
- NO ALTERATIONS OR CORRECTION FLUID IS ACCEPTED. ANY AMENDMENTS WILL LEAD TO THE REJECTION OF THE FORM.
- PHOTOCOPIES ARE NOT PERMISSIBLE.

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. July 2017)

Department of the Treasury Internal Revenue Service

► For use by individuals. Entities must use Form W-8BEN-E.
► Go to www.irs.gov/FormW8BEN for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Instead, use Form:

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
MAY TAN LEE LING

2 Country of citizenship
SINGAPORE

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
BLOCK 849B JALAN KAUTZER HILL, #03-05

City or town, state or province. Include postal code where appropriate.
SINGAPORE 350849

Country
SINGAPORE

4 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6 Foreign tax identifying number (see instructions)
S9816543Z

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
 - (a) not effectively connected with the conduct of a trade or business in the United States,
 - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here *May Tan* *11-15-2017*

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer *MAY TAN LEE LING* Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 7-2017)

Point 1
Spell full name as per CDP² records.

Point 3
Address as per CDP² records.

Point 4
Leave blank unless mailing address is different.

Sign Here
Sign clearly above the line.

Print name of signer
Spell in full and in capital letters. Name must match Point 1.

Point 2
Name of country (eg. Singapore).

Country
Name of country (eg. Singapore).

Point 6
Enter Singapore NRIC³ number as per CDP² records.

Date
Write the date that you signed this form in MM-DD-YYYY format. For example, if you are signing the form on November 15, 2017, please enter 11-15-2017.

Capacity in which acting...
Leave blank unless form is completed by someone else on behalf of beneficial owner (eg. Power of Attorney).

The sample information provided is to assist you in completing the forms and does not constitute legal, financial or tax advice. Unitholders should seek independent professional advice in respect of your specific circumstances.

Notes:
¹ An Individual Unitholder refers to a natural person whose investment in Units is not effectively connected with the conduct of trade or business in the US.
² CDP refers to The Central Depository (Pte) Limited.
³ NRIC refers to National Registration Identity Card.