



Please fill in this form if you are an Individual Shareholder. For joint or multiple Shareholders, use a separate form for each individual person.

Tax Regulations based on the U.S. Foreign Account Tax Compliance Act (FATCA), the OECD Common Reporting Standard (CRS) and other international tax agreements require the Fund to collect and report certain information about the account holder's tax residency. If the account holder, or any applicable beneficiaries, are tax resident in a reportable jurisdiction, then the Fund may be required under the applicable tax regulations to share information about your account to the relevant tax authorities, who may exchange this information on an automatic basis with the tax authorities in the jurisdictions where the account holder or beneficiaries are resident. If you have any questions regarding completion of the form, please contact your tax advisor. All sections must be completed for the form to be valid.

1 INVESTOR DETAILS

1A Portfolio Reference Client Reference Number
 Email Address

1B Mr Mrs Ms
 First Name(s) Last Name(s)
 Address City/Town
 Postal code Country Nationality
 Date of Birth (dd-mm-yyyy) Town/City of Birth Country of Birth

1C **Mailing Address (please only complete if different to the address shown in section 1B)**
 Address City/Town
 Postal code Country

2 TAX RESIDENCY DETAILS

1. Please complete the fields below indicating (i) where the account holder is tax resident and (ii) the account holder's tax identification number (TIN) for each country indicated
2. If you are a United States citizen or resident, please include the United States (U.S.) along with your U.S. TIN.
3. If you are a tax resident in more than three countries, please attach a separate form signed by you.

If a TIN is unavailable, please provide the appropriate reason: A, B or C where indicated below:

Reason A – The country/jurisdiction where the account holder is resident does not issue TINs to its residents

Reason B – The account holder is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN below if you have selected this reason)

Reason C – No TIN is required (note: only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Country of Tax Residence Taxpayer Identification Number (TIN) if no TIN available please select reason A B C

Please explain below why you are unable to obtain a TIN if you selected Reason B above

Country of Tax Residence Taxpayer Identification Number (TIN) if no TIN available please select reason A B C

Please explain below why you are unable to obtain a TIN if you selected Reason B above

Country of Tax Residence Taxpayer Identification Number (TIN) if no TIN available please select reason A B C

Please explain below why you are unable to obtain a TIN if you selected Reason B above

Questions? Please contact your Financial Adviser or local Franklin Templeton Investments office.

1. I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Shareholder's relationship with Franklin Templeton Investments setting out how Franklin Templeton Investments may use and share the information supplied by me.
2. I acknowledge and agree that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be transmitted to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.
3. I certify that I am the account holder (or am authorised to sign for the account holder) of all the account(s) to which this form relates.
- 4. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
5. I undertake to advise Franklin Templeton Investments within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Franklin Templeton Investments with a suitably updated Self-certification Form and Declaration within 30 days of such change in circumstances.

Investor/Authorised Signature

NAME (in capitals)

Date

Note: If you are not the Shareholder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: _____

Questions? Please contact your Financial Adviser or local Franklin Templeton Investments office.

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Tax Residency Self-Certification Form for Individual User Guide

Please read these instructions before completing the form.

Why is the form required?

Regulations based on the U.S. Foreign Account Tax Compliance Act and the OECD Common Reporting Standard (“CRS”) require Financial Institutions, including Franklin Templeton Investments (“FTI”), to collect and report certain information about an account holder’s tax residency. If the account holder is resident outside of the country where FTI maintains the account, then FTI may be legally obliged to report the information in this form and other financial information with respect to the account to the tax authorities in the jurisdiction where FTI is located. The tax authority may then exchange this information on automatic basis with the jurisdiction in which the account holder is or appears to be tax resident. If you are a U.S. citizen or tax resident under U.S. tax law, you should indicate that you are U.S. tax resident on this form and provide your U.S. tax identification number.

Who Should Complete This Form?

Please use this form if you are an individual account holder. For joint or multiple account holders, please use a separate form for each individual person.

If you are certifying on behalf of an entity, do not use this form. Instead please use the Tax Residency Self-Certification Form for Entities. If you are Controlling Person of an entity, you should instead complete the form Tax Residency Self-Certification Form for Controlling Persons.

Please complete all parts of this form on request by FTI and return it promptly. A summary of defined terms is included in these instructions.

The form will remain valid until there is a change in circumstances relating to the information, such as the individual’s tax status or other mandatory field information, that makes the form incorrect or incomplete. In such case, you must notify us and provide an updated self-certification form.

Determining Tax Residence

Franklin Templeton Investments is not authorized to provide tax or legal advice. We encourage you to seek professional tax or legal advice to properly complete this form.

You can also find information that will help you to determine your tax residence on the OECD Automatic Exchange of Information Portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Note: The document contains selected summary of defined terms provided to assist you with the completion of the Tax Residency Self-Certification Form for Individual. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the “CRS”), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

If you have any questions, please contact your tax adviser or domestic tax authority.



Franklin Templeton Investments
Tax Residency Self-certification Form for Individual

Please fill in this form if you are an individual Shareholder. For joint or multiple Shareholders, use a separate form for each individual person.
Tax Regulations based on the U.S. Foreign Account Tax Compliance Act (FATCA), the OECD Common Reporting Standard (CRS) and other international tax agreements require the Fund to collect and report certain information about the account holder's tax residency. If the account holder, or any applicable beneficiaries, are tax resident in a reportable jurisdiction, then the Fund may be required under the applicable tax regulations to share information about your account to the relevant tax authorities, who may exchange this information on an automatic basis with the tax authorities in the jurisdictions where the account holder or beneficiaries are resident. If you have any questions regarding completion of the form, please contact your tax advisor. All sections must be completed for the form to be valid.

1 INVESTOR DETAILS

Portfolio Reference Client Reference Number

1A Email Address

Mr Mrs Ms

1B First Name(s) Last Name(s)

Address City/Town

Postal code Country Nationality

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1C Mailing Address (please only complete if different to the address shown in section 1B)

Address City/Town

Postal code Country

2 TAX RESIDENCY DETAILS

- Please complete the fields below indicating (i) where the account holder is tax resident and (ii) the account holder's tax identification number (TIN) for each country indicated
- If you are a United States citizen or resident, please include the United States (U.S.) along with your U.S. TIN.
- If you are a tax resident in more than three countries, please attach a separate form signed by you.

If a TIN is unavailable, please provide the appropriate reason: A, B or C where indicated below:

Reason A – The country/jurisdiction where the account holder is resident does not issue TINs to its residents

Reason B – The account holder is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN below if you have selected this reason)

Reason C – No TIN is required (note: only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Country of Tax Residence Taxpayer Identification Number (TIN) if no TIN available please select reason A B C

Please explain below why you are unable to obtain a TIN if you selected Reason B above

Country of Tax Residence Taxpayer Identification Number (TIN) if no TIN available please select reason A B C

Please explain below why you are unable to obtain a TIN if you selected Reason B above

Country of Tax Residence Taxpayer Identification Number (TIN) if no TIN available please select reason A B C

Please explain below why you are unable to obtain a TIN if you selected Reason B above

Questions? Please contact your Financial Adviser or local Franklin Templeton Investments office.
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The term **“Account Holder”** means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, 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.

A **“Reportable Jurisdiction”** is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

A **“Participating Jurisdiction”** means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

The term **“TIN”** (including “functional equivalent”) 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 automatic exchange of information portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

3 SIGNATURES AND DECLARATIONS

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Shareholder's relationship with Franklin Templeton Investments setting out how Franklin Templeton Investments may use and share the information supplied by me.
- I acknowledge and agree that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be transmitted to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.
- I certify that I am the account holder (or an authorised 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.**
- I undertake to advise Franklin Templeton Investments within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Franklin Templeton Investments with a suitably updated Self-certification Form and Declaration within 30 days of such change in circumstances.

Investor/Authorised Signature _____ NAME (in capitals) _____

Date _____

Note: If you are not the Shareholder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: _____

Questions? Please contact your Financial Adviser or local Franklin Templeton Investments office.
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The term **“Reportable Account”** means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

A **“Reportable Person”** is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

“Controlling Person” This is a natural person who exercises control over an *entity*. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the “Tax Residency Self-certification Form for Controlling Person” should be completed instead of this form.

The term **“Entity”** means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

A **“Financial Account”** is 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.