

## PROCEDURES FOR THE SUBMISSION OF U.S. TAX FORMS

In order for Manulife US REIT to comply with FATCA, the Singapore IGA Legislation and other U.S. withholding requirements, Unitholders that are not U.S. Persons (“**Non-U.S. Unitholders**”) must establish their status for FATCA purposes and their eligibility for the portfolio interest exemption by providing a properly completed and duly exercised applicable IRS Form W-8 (“**Form W-8**”) and the certifications below. Unitholders that are U.S. Persons (“**U.S. Unitholders**”) must provide a properly completed and duly exercised IRS Form W-9 (“**Form W-9**”) and collectively with Form W-8 and the certifications below, “**U.S. Tax Forms**”).

Boardroom Corporate & Advisory Services Pte. Ltd., the Unit Registrar of Manulife US REIT, will dispatch U.S. Tax Forms and certifications to each Unitholder that does not have valid documentation on file prior to Manulife US REIT making any Distributions to Unitholders. See Note 7 below regarding validity and resubmission of U.S. Tax Forms.

U.S. Tax Forms may also be obtained from Manulife US REIT’s website at <http://www.manulifeusreit.sg> or from the U.S. Internal Revenue Service website at <http://www.irs.gov>.

**Please read the following important notes carefully before completion of a U.S. Tax Form and the certifications below:**

- (1) No U.S. tax will be deducted or withheld from distributions made out of Manulife US REIT’s taxable income to Non-U.S. Unitholders that have provided a properly completed and duly executed applicable U.S. Tax Form and the certifications set forth below unless:
  - (a) the Unitholder’s investment in the Units is effectively connected with its conduct of a trade or business in the United States, or
  - (b) the Unitholder actually or constructively holds 10% or more of all outstanding Units.
- (2) For distributions made to Unitholders that have not provided proper certifications or that fall within one of the categories described in Note 1:
  - (a) U.S. withholding at a rate of 30% (or lower applicable treaty rate) may be imposed on any distribution to the extent attributable to interest payments from the Parent U.S. REIT to Singapore Sub 2; and/or
  - (b) U.S. withholding under FATCA at a rate 30% may be imposed on the gross amount of any “withholdable payments”.
- (3) If the amount of any U.S. withholding exceeds the amount of U.S. federal income tax owed by a Unitholder, such Unitholder generally may request a refund of such excess amount by filing a U.S. federal income tax return (generally IRS Form 1040-NR in the case of an Unitholder that is an individual or IRS Form 1120-F in the case of a Unitholder that is taxable as a corporation) and attaching a copy of IRS Form 1042-S (provided by Manulife US REIT, CDP, or a CDP depository agent, as applicable) that shows the amount of income and the amount of U.S. tax withheld. If a Unitholder is not otherwise subject to U.S. tax and is eligible for the U.S. Portfolio Interest Exemption, the amount of U.S. withholding will generally exceed the amount of U.S. federal income tax owed by 100%, and thus the Unitholder will generally be eligible for a refund provided that the applicable withholding agent has properly deposited the withheld tax with the IRS.

The relevant forms and instructions may be found on the IRS website at <http://www.irs.gov>. Unitholders are encouraged to consult with their own tax advisers regarding their eligibility to file for a refund and how to do so.

(4) Non-U.S. Unitholders should use the following chart to determine which Form W-8 to provide:

If a Non-U.S. Unitholder is:	Then:
A natural person whose investment in Units is not effectively connected with its conduct of a trade or business in the United States	The Unitholder must provide an IRS Form W-8BEN
An entity that is disregarded as separate from a natural person for U.S. federal income tax purposes and for which its investment in Units is not effectively connected with its or its sole-owner's conduct of a trade or business in the United States	The sole owner of the Unitholder must provide an IRS Form W-8BEN
An entity that is not a foreign intermediary for U.S. federal income tax purposes and for which its investment in the Units is not effectively connected with its conduct of a trade or business in the United States	The Unitholder must provide an IRS Form W-8BEN-E
An entity that is disregarded as separate from an entity that is not a foreign intermediary for U.S. federal income tax purposes and for which its investment in the Units is not effectively connected with its conduct of a trade or business in the United States	The sole owner of the Unitholder must provide an IRS Form W-8BEN-E
A foreign government, international organisation, foreign central bank of issue, foreign tax-exempt organisation, foreign private foundation, or government of a U.S. possession that is claiming the applicability of Section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits)	The Unitholder must provide an IRS Form W-8EXP
Any person described above except that its investment in the Units is effectively connected with its conduct of a trade or business in the United States	The Unitholder (or the sole owner of the Unitholder in the case of a disregarded entity) must provide an IRS Form W-8ECI
Acting as a foreign intermediary (that is, acting not for its own account, but for the account of others as an agent, nominee, or custodian)	The Unitholder must provide an IRS Form W-8IMY that contains all applicable attachments

**Unitholders that are U.S. persons or that are entities disregarded as separate from a U.S. person for U.S. federal income tax purposes must provide a Form W-9.**

- (5) Instructions to the U.S. Tax Forms may be obtained from Manulife US REIT's website at <http://www.manulifeusreit.sg> or from the U.S. Internal Revenue Service website at <http://www.irs.gov>; submission instructions for U.S. Tax Forms will be provided to Unitholders by the Unit Registrar. It is the responsibility of Unitholders to return the relevant U.S. Tax Forms to the Unit Registrar within the time stipulated by the Unit Registrar. If a Unitholder fails to return the relevant U.S. Tax Form to the Unit Registrar or any U.S. Tax Form previously returned by the Unitholder to the Unit Registrar has ceased to remain valid, the Trustee and Manager will be obliged to withhold tax as described in Note 2, above. The Trustee and Manager will not be obliged to assist such Unitholder from obtaining a refund for the amounts deducted or withheld by the IRS, the IRAS or other applicable tax or regulatory authorities.
- (6) Prior to submitting a Form W-8 and the certifications below, please make certain that the information given and the certifications made are true and correct. Each Form W-8 must be signed under penalties of perjury.
- (7) A Form W-8 will generally remain valid from the date signed until the last day of the third succeeding calendar year. For example, a form signed on 31 December 2016 will remain valid through 31 December 2019. All U.S. Tax Forms cease to be valid upon any change in circumstance that renders a previously submitted U.S. Tax Form inaccurate. A Unitholder must submit a new properly completed and duly executed U.S. Tax Form if its previously submitted U.S. Tax Form becomes invalid or if Manager or the Unit Registrar otherwise requests within the time stipulated by Manager or the Unit Registrar.