

INSTRUCTIONS FOR FORM W-8BEN COMPLETION

Line 1
Spell full name as per CDP¹ records.

Line 3
Address as per CDP records.

Line 4
Leave blank unless mailing address is different.

Line 5
Leave blank.

Line 6a
Enter identification number as per CDP records eg. NRIC

Line 7
Leave blank.

PART II
Leave blank.

Sign Here
Sign clearly above the line.

Print name of signer
Spell in full. Name must match Line 1.

Form **W-8BEN** | **Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)** | OMB No. 1545-1621
 (Rev. October 2021)
 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.

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 United States (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 (that is, 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

2 Country of citizenship

3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**
 City or town, state or province. Include postal code where appropriate. Country

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)

6a Foreign tax identifying number (see instructions) **6b** Check if FTIN not legally required

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 or proceeds 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;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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.

I certify that I have the capacity to sign for the person identified on line 1 of this form.

Sign Here

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

Print name of signer

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 10-2021)

Line 2
Name of country (eg. Singapore).

Country
Name of country (eg. Singapore).

Line 8
Leave blank.

Capacity in which acting
Tick the box if the form is completed by someone else on behalf of the beneficial owner (eg. Power of Attorney).

Date (MM-DD-YYYY)
Write the date that you signed this form in MM-DD-YYYY format. For example, if you are signing the form on August 31, 2016, you would enter 08-31-2016.

Please submit the original signed document. Photocopies are not permissible. No alternations or correction fluid is accepted. Any amendments will lead to the rejection of the form.

For your easy reference, we have attached the forms that you need to complete. Sign and return them to the Unit Registrar using the enclosed local postage-paid envelope or email a scanned copy to MUSTSRS@boardroomlimited.com.

The sample information provided in this Investor Pack 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.

For more information, please refer to our website's Tax Information section (http://investor.manulifeusreit.sg/tax_info.html).

Notes:
 1 CDP refers to The Central Depository (Pte) Limited.
 2 NRIC refers to National Registration Identity Card.

SAMPLE OF A COMPLETED W-8BEN FORM

Form **W-8BEN**

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

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- ▶ Go to www.irs.gov/FormW8BEN for instructions and the latest information.
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OMB No. 1545-1621

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- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
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Instead, use Form:

Note: If you are resident in a FATCA partner jurisdiction (that is, 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 LEE AI LING JANE	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. 35 TIONG BAHRU ROAD, #03-05	
City or town, state or province. Include postal code where appropriate. SINGAPORE 350035	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)	
6a Foreign tax identifying number (see instructions) S0123456A	6b Check if FTIN not legally required <input type="checkbox"/>
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 or proceeds 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;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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.

I certify that I have the capacity to sign for the person identified on line 1 of this form.

Sign Here



Signature of beneficial owner (or individual authorized to sign for beneficial owner)

08-31-2016

Date (MM-DD-YYYY)

Remember to write your name

LEE AI LING JANE

Print name of signer

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 10-2021)