

SARASIN ADDITIONAL INVESTORS - APPLICATION FORM

SARASIN & PARTNERS

(a private limited company incorporated under the laws of Ireland)

SARASIN
& PARTNERS

Sarasin IE Diversified Endowments Fund

Sarasin IE Global Equity Opportunities (GBP)

Sarasin IE Global Equity Opportunities (USD)

Sarasin IE Multi Asset - Dynamic (GBP)

Sarasin IE Multi Asset - Dynamic (USD)

Sarasin IE Multi Asset - Defensive (GBP)

Sarasin IE Multi Asset Target Return

Sarasin IE Multi Asset - Strategic (USD)

Sarasin IE Multi Asset - Strategic (EUR)

Sarasin IE Sustainable Global Real Estate Equity

Each Open-Ended Unit Trust established under the laws of Ireland pursuant to the European Communities (Undertakings for collective Investment in Transferable Securities) Regulations 2011.

This form should be used by additional individual investors wishing to invest in unit trusts managed by Sarasin & Partners LLP. The first named applicant must complete the relevant initial account opening document and all applicants must ensure they have seen this document and signed the initial account opening form in addition to completing this form. Please return this form to: Sarasin & Partners LLP, George's Court, 54-62 Townsend Street, Dublin 2, Ireland. Tel: +353 1 434 5111 Fax: +353 1 434 5264. Please use BLOCK CAPITALS.

Before completing this application form, please ensure you have read the Key Investor Information Document (KIID) or Key Information Document (KID) for the Fund(s) that you wish to invest in. The KIID or KID is available at www.sarasinandpartners.com

To prevent delay to your initial subscription, please note the following information: No U.S. Person is permitted to invest in the Funds.

Until this form has been completed with provision of all required due diligence documentation, we will be unable to invest for you.

Subscription proceeds should not be wired until you have received confirmation that your account has been opened and are in receipt of your dealing account number. Subscription proceeds wired in advance of your account opening being completed may result in delays with your subscription being processed. Your money cannot be accepted during the account opening period and funds will be returned to you, less any bank charges that may apply, which may take up to 5 business days. Bank details per fund can be found within this form.

We request you include your email or phone number to allow us to contact you with any queries regarding your subscription.

SECTION 1 - REGISTRATION DETAILS

All Applicants must complete this section in full.

Individuals

First Applicant Details

| Title | Surname | Forename(s) in full |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

Registered address: _____

Postcode: _____

Country: _____

Daytime telephone number: _____ Date of birth: _____

E-mail address: _____

Citizenship: _____

SECTION 2.1 - TAX INFORMATION

Individual (including Joint Account Holders) Resident in EU (outside of Ireland) should also note the below:

As paying agent for the Fund, the Administrator must also source additional information in order to satisfy the EU Savings Directive requirements. Therefore, individuals who are EU residents and reside outside of Ireland must provide the following additional information & documentation:

Tax Identification Number (TIN) _____ (mandatory)

Please leave blank if your tax identification number does not appear on your passport, photo identity card or other proof of identity provided.

Issuing Country of your Passport / Photo ID: _____

Additional documents required (only if investing directly in your own or joint names i.e. whether or not it is via an intermediary):

1. Proof of Tax Identification Number (TIN) if available (e.g. photo identity card which shows the tax identification number or correspondence from your local tax office)
2. Tax Residency Certificate (TRC) (where the place of issuing country of passport differs from country of tax residence)

Your personal information will be handled by Northern Trust or its duly appointed delegates as Data Processor for the Fund in accordance with the Data Protection Acts 1988 to 2003. Your information provided herein will be processed for the purposes of complying with the Directive and this may include disclosure to the Irish Revenue Commissioners.

Individual (Controlling Person's) Self-Certification for FATCA and CRS

Instructions for completion

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser.

For further information on FATCA or CRS please refer to Irish Revenue website at

<http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at: <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please advise of these changes promptly.

Please note that where there are joint or multiple account holders each investor is required to complete a separate Self-Certification form.

Sections 2.2, 2.3 and 2.4 must be completed by all investors.

Section 2.5 should only be completed by any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity.

For further guidance see. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

(Mandatory fields are marked with an *)

SECTION 2.2 - INVESTOR IDENTIFICATION

Investor Name*: _____

Current Residential Address*:

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing address (if different from above):

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Place of Birth* _____

Town or City of Birth*: _____ Country of Birth*: _____

Date of Birth*: _____

SECTION 2.3 - FATCA DECLARATION OF U.S. CITIZENSHIP OR U.S. RESIDENCE FOR TAX PURPOSES*:

Please tick either (a) or (b) and complete as appropriate.

(a) I confirm that [I am]/[the investor is] a U.S. citizen and/or resident in the U.S. for tax purposes and [my]/[its] U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

OR

(b) I confirm that [I am not]/[the investor is not] a U.S. citizen or resident in the U.S. for tax purposes.

SECTION 2.4 - CRS DECLARATION OF TAX RESIDENCY (PLEASE NOTE YOU MAY CHOSE MORE THAN ONE COUNTRY)*

Please indicate your/ the investor's country of tax residence (if resident in more than one country please detail all countries of tax residence and associated taxpayer identification numbers ("TIN"). Please see the CRS Portal for more information on Tax Residency.

| | Country of tax residence | Tax ID Number |
|---|--------------------------|----------------------|
| 1 | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> |

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a TIN.

SECTION 2.5 - TYPE OF CONTROLLING PERSON

(ONLY to be completed by any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution)

For joint or multiple Controlling Persons please complete a separate Self-Certification form for each Controlling Person

Please confirm what type of Controlling Person applicable under CRS that applies to you/the investor by ticking the appropriate box.

Tick Entity Name

| | | |
|--|--|--|
| Controlling Person of a legal person – control by ownership | | |
| Controlling Person of a legal person – control by other means | | |
| Controlling Person of a legal person – senior managing official | | |
| Controlling Person of a trust – settlor | | |
| Controlling Person of a trust – trustee | | |
| Controlling Person of a trust – protector | | |
| Controlling Person of a trust – beneficiary | | |
| Controlling Person of a trust – other | | |
| Controlling Person of a legal arrangement (non-trust) – settlor-equivalent | | |
| Controlling Person of a legal arrangement (non-trust) – trustee-equivalent | | |
| Controlling Person of a legal arrangement (non-trust) – protector-equivalent | | |
| Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent | | |
| Controlling Person of a legal arrangement (non-trust) – other-equivalent | | |

SECTION 2.6 - DECLARATION AND UNDERTAKINGS:

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported 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 where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

SECTION 3.1 - DUE DILIGENCE DOCUMENTATION

Due Diligence Documentary Requirements in accordance with The Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 (The 'CJA 2010') as amended and updated by The Criminal Justice Act 2013 (The 'CJA 2013').

In order to comply with Ireland's Anti-Money Laundering ("AML") legislation, Northern Trust (as Administrator) is required to conduct due diligence on all prospective investors into the Funds. The Due Diligence Documentary Requirements section provides guidance on the specific documentation and information requirements for each investor type that should be provided with this Sarasin Account Opening Form to open an account.

Note: Northern Trust (as Administrator) and Sarasin Funds Management (Ireland) Limited reserves the right to request further documentation and information as deemed necessary for due diligence purposes.

SECTION 3.2 - DUE DILIGENCE DOCUMENTATION GUIDELINES

Outlined below is guidance on the documentation which Northern Trust (as Administrator) will require when undertaking due diligence to establish the identity of an investor and verify same to the extent warranted by risk.

Examples of Photographic Identity Documentation:

- Current passport.
- Current driving licence.
- Current national identity card.
- Current identification form with the photo signed by a police officer or equivalent.
- Social welfare/revenue card or any identity document with photographic identity issued by a government department.

Examples of Proof of Address:

- Bank statements/credit card statements.
- Utility bill.
- Household/motor insurance certificate and renewal notices.
- Correspondence from local authorities.
- Correspondence from the revenue commissioners or equivalent.
- Correspondence from any government body.
- Driving licence which confirms the address provided it has not also been used to satisfy the photographic identity requirement above.
- Payslip or salary advice dated within the previous 6 months.
- Confirmation of address from a lawyer or financial institution.

Note: All documentation must reflect the current residential address and must be dated within the previous 6 months other than in the case of an official document known to be issued only or typically at fixed intervals of more than 6 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. correspondence from local authorities).

Certification/Notarization of Documents – Required for High Risk countries:

Certified/notarized copies of personal identification documents and corporate documentation is required for certain identified investors. Documents must be a 'certified true copy of the original'.

In terms of certifying a document as a true copy, certification means that there is an original signature on the document from a suitable person.

Suitable persons include:

- An authorised signatory of a Regulated Financial Institution or Credit Institution.
- An authorised signatory of a Financial Adviser.
- A Justice of the Peace.
- A Notary Public or Practising Solicitor.
- A Practising Chartered or Certified Public Accountant.
- Medical Professional
- A person authorised to sign on behalf of an Embassy or a Consul.
- A Police Officer.

Certification of each document should include:

- A signed statement confirming that this document is a true and accurate copy of the original document as seen by the person certifying the document.
- The name (in block capitals), occupation and contact details (address, telephone number and email address) of the person certifying the document, as a true copy of the original document.
- The date of certification of the document, as a true copy of the original document.

Note 1: Where the document, being certified as a true copy of the original document, contains a photograph, the person certifying the document as a true copy should also confirm that this a true likeness of the person named in the document.

Note 2: The document being provided as a true and accurate copy of the original document must include a wet ink signature of the person certifying the document as a true and accurate copy of the original document (i.e. no scanned or photocopied copies of the document being certified as a true copy of the original document, can be accepted).

Note 3: For multiple page documents, the certifier should sign or initial each page of the copy and confirm on the first or last page of the document the actual number of pages in the document.

Note 4: Where available, the statement of certification as a true copy of the sighted original should be accompanied by the professional stamp or seal of the certifier.

Note 5: When certifying documents as true copies, the certifier should not be a close family member of, or have any apparent or potential conflicts of interest with, the investor.

English Translations:

Where due diligence documents are provided in a language other than English, the prospective investor should, at the same time, provide a relevant extract translated by an independent source confirming also the adequacy of the foreign language documents.

- Beneficial Owner, in relation to the estate of a deceased person where the estate is in the course of administration, means the executor or administrator of the estate concerned.

Deemed High Risk Countries

Albania, Angola, Azerbaijan, Bahamas, Bangladesh, Belize, Bolivia, Cambodia, Cape Verde, Chad, Colombia, Comoros, Dominican Republic, Ecuador, El Salvador, Equatorial Guinea, Gabon, Ghana, Guatemala, Guyana, Hati, Honduras, India, Jamaica, Jordan, Kazakhstan, Laos, Liechtenstein, Maldives, Mauritania, Mexico, Moldova, Monaco, Morocco, Nauru, Nicaragua, Nigeria, Niue, Pakistan, Palestinian Territories, Panama, Papua New Guinea, Peru, Saint Kitts and Nevis, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Tajikistan, Tanzania, Trinidad and Tobago, Tunisia, Turkey, Uganda, United Arab Emirates, Uzbekistan, Vanuatu, Afghanistan, Belarus, Benin, Bosnia and Herzegovina, Burma (Myanmar), Burundi, Central African Republic, China, Congo Democratic Republic, Costa Rica, Cyprus, Egypt, Eritrea, Guinea, Guinea Bissau, Iraq, Ivory Coast, Lebanon, Liberia, Libya, Macau, Montenegro, Myanmar (Burma), Russia, Serbia, Somalia, South Sudan, Sudan, Yemen and Zimbabwe.

DUE DILIGENCE DOCUMENTATION – INDIVIDUAL REQUIREMENTS

Individuals (including Joint Account Holders)

Where the applicant is an Individual please provide the following documentation:

1. Photographic identity document.
2. Proof of address.
3. One of the following:
 - An additional verification document such as a second photographic identity document or a second proof of address document.
 - Confirmation from a credit or financial institution confirming that the applicant is or has been a customer of that institution.

Note: In the case of joints account holders, please provide documents in respect of all holders.

4. Confirmation of the bank account from which it is proposed that subscription proceeds will be paid.

Note: Where the applicant is an Individual in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Where the applicant is an Individual classified as a Politically Exposed Person (see the definition of a Politically Exposed Person below) please provide the following documentation:

1. Photographic identity document.
2. Proof of address.
3. One of the following:
 - An additional verification document such as a second photographic identity document or a second proof of address document.
 - Confirmation from a credit or financial institution confirming that the applicant is or has been a customer of that institution.

Note: In the case of joints account holders, please provide documents in respect of all holders.

4. Confirmation of the bank account from which it is proposed that subscription proceeds will be paid together with confirmation of the activity that generated the proceeds proposed to be subscribed (e.g. sale of shares, salary payments).

5. Confirmation of the activities that have generated the total net worth of the applicant

Note: Documentation provided should be certified as true copies of the original documentation.

DUE DILIGENCE DOCUMENTATION – POLITICALLY EXPOSED PERSONS

Please confirm whether you are a Politically Exposed Person. If yes, please complete section on PEPs: Yes No

A Politically Exposed Person ('PEP') means an individual (or family member or close associate of such individual) who is, or has, at any time in the preceding 12 months, been entrusted with a prominent public function, including any of the following individuals:

- A Head of state, head of government, government minister or deputy or assistant government minister.
- A member of parliament.
- A member of the supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal.
- A member of a court of auditors or of the board of a central bank.
- An ambassador, chargé d'affaires or high ranking officer in the armed forces.
- A member of the administrative, management or supervisory body of a state owned enterprise.

A close associate of a PEP includes any of the following persons:

- Any individual who has joint beneficial ownership of a legal entity or legal arrangement, or any other close business relations, with the PEP.
- Any individual who has sole beneficial ownership of a legal entity or legal arrangement set up for the actual benefit of the PEP.

An immediate family member of a PEP includes any of the following persons:

- Spouse of the PEP.
- A person who is considered to be the equivalent to a spouse, under the laws where the person or PEP resides.
- Children of the PEP.
- A spouse of the child of the PEP.
- A person who is considered to be the equivalent to a spouse of a child, under the laws where the person or child resides.
- Parent/parents of the PEP.

APPENDIX 1 - INDIVIDUAL (CONTROLLING PERSON'S) SELF-CERTIFICATION FOR FATCA AND CRS

Instructions and Definitions

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”)] require us to collect and report certain information about an account holder’s tax residency. If your tax residence (or the account holder, if you are completing the form on their behalf) is located in a country that is signed up to the CRS, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to our local tax authority.

You can find definitions of who is classified as an account holder, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to the account holder’s tax status or other mandatory fields included on this form.

This form is intended to request information only where such request is not prohibited by local law.

Please fill in this form if you are an individual account holder, sole trader or sole proprietor.

For joint or multiple account holders, use a separate form for each individual person.

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an “Entity tax residency self-certification.” Similarly, if you are a controlling person of an entity, please fill in a “Controlling person tax residency self-certification form” instead of this form.

If you are a US Person under US Internal Revenue Service (“IRS”) regulations, you may also need to fill in an IRS W-9 form.

If you are filling in this form on behalf of someone else.

Please tell us in what capacity you are signing in Part 3.

For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney

A legal guardian should complete the form on behalf of an account holder who is a minor.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information along with details about the information being requested on the OECD automatic exchange of information.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information along with details about the information being requested from the OECD automatic exchange of information.

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”) and the associated “Commentary” to the CRS.

If you have any questions about these definitions or require further detail then please contact your tax adviser or local 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.

“Reportable Person” The CRS defines the Account Holder as a “Reportable Person”. A Reportable Person is further defined as an individual who is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction.

“Financial Account” 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.

“Reportable Jurisdiction” A Reportable Jurisdiction is a Participating Jurisdiction with which an obligation to provide financial account information is in place.

“Participating Jurisdiction” A Participating Jurisdiction means a jurisdiction with which an intergovernmental 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.

“Controlling Person” This is a natural person who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) then such persons are regarded as the Account Holder(s). This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained in relation to the Account Holder in their role as a Controlling Person then the “Controlling Person tax residency self-certification” form should be completed instead of this form .

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

“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.

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.

APPENDIX 2

“United States” means the United States of America, its territories and possessions, any state of the United States, and the District of Columbia.

“U.S. person” means:

Any natural person resident in the United States;

Any partnership or corporation organised or incorporated under the laws of the United States;

Any estate of which any executor or administrator is a U.S. person;

Any trust of which any trustee is a U.S. person;

Any agency or branch of a non-United States entity located in the United States;

Any non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit of a U.S. person;

Any discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organised, incorporated, or (if an individual) resident in the United States; and

Any partnership or corporation if: (A) organised or incorporated under the laws of any jurisdiction other than the United States; and (B) formed by a U.S. person principally for the purpose of investing in securities not registered under the United States Securities Act of 1933, as amended unless it is organised or incorporated, and owned, by “accredited investors” (as defined in Rule 501 (a) under the United States Securities Act of 1933, as amended) who are not natural persons, estates or trusts.

Notwithstanding the foregoing paragraphs (i) through (viii):

- any discretionary account or similar account (other than an estate or trust) held for the benefit or account of a non-U.S. person by a dealer or other professional fiduciary organised, incorporated, or (if an individual) resident in the United States shall not be deemed to be a “U.S. person”;
- any estate of which any professional fiduciary acting as executor or administrator is a U.S. person shall not be deemed to be a “U.S. person” if: (i) an executor or administrator of the estate who is not a U.S. person has sole or shared investment discretion with respect to the assets of the estate; and (ii) the estate is governed by laws other than those of the United States;
- any trust of which any professional fiduciary acting as trustee is a U.S. person shall not be deemed to be a “U.S. person” if a trustee who is not a U.S. person has sole or shared investment discretion with respect to the trust assets, and no beneficiary of the trust (and no settlor if the trust is revocable) is a U.S. person;
- an employee benefit plan established and administered in accordance with (i) the laws of a country other than the United States and (ii) the customary practices and documentation of such country, shall not be deemed to be a “U.S. person”; and
- any agency or branch of a U.S. person located outside the United States shall not be deemed a “U.S. person” if: the agency or branch (i) operates for valid business reasons, (ii) is engaged in the business of insurance or banking, and (iii) is subject to substantive insurance or banking regulation, respectively, in the jurisdiction where located.

Further, none of the International Monetary Fund, the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, the African Development Bank, the United Nations, or their agencies, affiliates and pension plans, or any other similar international organisation, or its agencies, affiliates and pension plans, shall be deemed to be a “U.S. person”.

“U.S. Taxpayer” includes a U.S. citizen or resident alien of the United States (as defined for U.S. federal income tax purposes); any entity treated as a partnership or corporation for U.S. tax purposes that is created or organized in, or under the laws of, the United States or any state thereof (including the District of Columbia); any other partnership that is treated as a U.S. Taxpayer under U.S. Treasury Department regulations; any estate, the income of which is subject to U.S. income taxation regardless of source; and any trust over whose administration a court within the United States has primary supervision and all substantial decisions of which are under the control of one or more U.S. fiduciaries. Persons who have lost their U.S. citizenship and who live outside the United States may nonetheless, in some circumstances, be treated as U.S. Taxpayers.

An investor may be a “U.S. Taxpayer” but not a “U.S. Person.” For example, an individual who is a U.S. citizen residing outside of the United States is not a “U.S. Person” but is a “U.S. Taxpayer.”

