



Michelson, Irvine, California

FIRST PURE-PLAY  
**USA**  
U.S. DOLLAR  
OFFICE REIT IN ASIA

**INVESTOR  
PACK**



Peachtree, Atlanta, Georgia

**IMPORTANT NOTICE:**

Please read and respond to ensure you receive your full distributions. All Unitholders must submit a valid U.S. tax form to avoid U.S. withholding tax.

 **Manulife**  
US REIT

 **Manulife**  
US REIT

Manulife US Real Estate Management Pte. Ltd.  
(Co. Reg. No.: 201503253R)  
8 Cross Street  
#16-03 Manulife Tower  
Singapore 048424  
[www.manulifeusreit.sg](http://www.manulifeusreit.sg)

For enquiries, please call:  
1800 238 0222 (toll free hotline)  
+65 6238 0222 (from overseas)  
(Available from 9.00 a.m. to 6.00 p.m.,  
Monday to Friday, excluding public holidays)



# ABOUT MANULIFE US REIT

Manulife US Real Estate Investment Trust ("Manulife US REIT") is the first pure-play United States ("U.S.") office REIT to be listed in Asia. The REIT was listed on 20 May 2016 on the Mainboard of Singapore Exchange Securities Trading Limited with a market capitalisation of US\$519.2 million.

Manulife US REIT is a Singapore REIT established with the investment strategy principally to invest, directly or indirectly, in a portfolio of income-producing office real estate in key markets in the U.S., as well as real estate-related assets.

## ABOUT THE MANAGER

The Manager of Manulife US REIT (the "Manager") is Manulife US Real Estate Management Pte. Ltd., an indirect wholly-owned subsidiary of The Manufacturers Life Insurance Company.

The Manager's key financial objectives are to provide Unitholders with regular and stable distributions and to achieve long term growth in DPU and NAV per Unit, while maintaining an appropriate capital structure.



Michelson, Irvine, California

## PERSONAL DATA PROTECTION ACT

For the purposes of the Personal Data Protection Act 2012 of Singapore ("PDPA"), you have consented and acknowledged that all Personal Data (as defined in the PDPA) provided by you to the Manager, DBS Trustee Limited, the trustee of Manulife US REIT (the "Trustee"), Manulife US REIT or any of their respective agents, may be collected, used, disclosed or otherwise processed in order for the Manager, the Trustee, Manulife US REIT or any of their respective agents, to carry out their respective duties and obligations in relation to any investment by you into Manulife US REIT, for each of the purposes set out herein or as may be permitted by the PDPA.

# WHAT YOU NEED TO KNOW AS A UNITHOLDER

## YOUR TAX OBLIGATIONS

For listed securities which derive income in the U.S., the U.S. Internal Revenue Service ("IRS") requires certain documentation from the ultimate beneficial owner to ensure the appropriate level of withholding tax is deducted.

Unitholders of Manulife US REIT ("Unitholders") are subject to a maximum withholding tax rate of 30% on income they derive from U.S. investments. Hence, Unitholders must comply with certain documentation requirements in order to be exempted from certain withholding tax under the United States Internal Revenue Code of 1986, as amended (the "IRC"), including under the United States Foreign Account Tax Compliance Act ("FATCA").

Specifically, Unitholders must establish their status for FATCA purposes and their eligibility for exemption from U.S. withholding tax on certain interest income earned by Manulife US REIT by providing an applicable U.S. IRS Form W-8 or such other certification or other information related to FATCA that is requested from time to time.

Unitholders must also provide updates of any changes to their status for FATCA purposes including information relating to their name, address, citizenship, personal identification number or tax identification number, tax residencies, and tax status. If a Unitholder fails to provide or to update relevant information necessary for compliance with U.S. tax withholding requirements, including FATCA, or provide inaccurate, incomplete or false information, amounts payable by Manulife US REIT to Unitholder may be subject to deduction or withholding in accordance with U.S. tax law and any intergovernmental agreements.

## RESTRICTION ON OWNERSHIP OF UNITS

Unitholders are prohibited from directly or indirectly owning in excess of 9.8% of the outstanding Units ("Unit Ownership Limit"), subject to any increase or waiver pursuant to the terms of Manulife US REIT's Trust Deed and on the recommendation of the Manager.

The Trust Deed provides that Units held directly or indirectly by any person in excess of the Unit Ownership Limit will be automatically forfeited and held by the Trustee ("Automatic Forfeiture"). While forfeited Units are held by the Trustee, all rights attributable to those Units, such as the right to vote and the right to receive distributions, will be held by the Trustee; the Unitholder from whom the Units are forfeited shall have no right to vote or receive distributions arising from such Units.

The Trustee will have the right and power to dispose of Units subject to Automatic Forfeiture, and upon such disposal the Unitholder from whom the Units are forfeited will receive the proceeds (net of any commissions and expenses) from the disposition. If there is an excess in the disposal price of the forfeited Units above the price paid by such Unitholder for the same forfeited Units, the excess shall be donated by the Trustee to a charitable, philanthropic or benevolent organisation or purpose.

For the avoidance of doubt, the Automatic Forfeiture is effective automatically, whether or not the Trustee or the Manager is aware of the change in ownership or aware of the fact that the Unit Ownership Limit has been breached. Unitholders are advised to manage their interests in the Units so as not to breach the Unit Ownership Limit and trigger the Automatic Forfeiture.

## CURRENCY ELECTION

Distributions will be declared in U.S. dollars. Unitholders will receive their distributions in the Singapore dollars equivalent of the U.S. dollars declared, unless they elect to receive the relevant distribution in U.S. dollars by submitting a Currency Election Form by the relevant cut-off date.

Save for approved depository agents (acting as nominees of their customers), Unitholders may elect to receive their entire distributions in Singapore dollars or U.S. dollars and shall not be able to elect to receive distributions in a combination of Singapore dollars and U.S. dollars.

# FORMS W-8BEN AND W-9 AT A GLANCE

## FORM W-8BEN

Certifies the individual is the beneficial owner of the account

This would include the majority of individual Unitholders in Singapore, who are not conducting any trade or business in the U.S., and classified as non-U.S. persons

Remains in effect for a period starting on the date the Form W-8BEN is signed and ending on the last day of the third succeeding calendar year. For example, a Form W-8BEN signed on 30 September 2019 remains valid through 31 December 2022

Unitholders must provide updates of any change to their status for FATCA purposes including information relating to their name, address, citizenship, personal identification number or tax identification number, tax residencies, and tax status

## FORM W-9

Filed by U.S. persons

U.S. persons to provide Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) for reporting purposes

Does not expire unless individual has a change in circumstances

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. Further details on how to complete a Form W-9 are available on the U.S. Internal Revenue Service website at <http://www.irs.gov>

For more information, please refer to our website at [www.manulifeusreit.sg](http://www.manulifeusreit.sg) or Appendix I in the prospectus of Manulife US REIT dated 12 May 2016 and registered by the Monetary Authority of Singapore on 12 May 2016



# INSTRUCTIONS FOR FORM W-8BEN COMPLETION

# SAMPLE OF A COMPLETED W-8BEN FORM

**Line 1**  
Spell full name as per CDP<sup>1</sup> records.

**Line 3**  
Address as per CDP records.

**Line 4**  
Leave blank unless mailing address is different.

**Line 5**  
Leave blank.

**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.

**Line 2**  
Name of country (eg. Singapore).

**Country**  
Name of country (eg. Singapore).

**Line 6**  
Enter Singapore NRIC<sup>2</sup> number as per CDP records.

**Line 8**  
Leave blank.

**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.

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

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)  
 (Rev. July 2017) OMB No. 1545-1621  
 Department of the Treasury Internal Revenue Service  
 For use by individuals. Entities must use Form W-8BEN-E.  
 Go to [www.irs.gov/FormW8BEN](http://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
- You are a U.S. citizen or other U.S. person, including a resident alien individual
- 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)
- You are a beneficial owner who is receiving compensation for personal services performed in the United States
- You are a person acting as an intermediary

**Instead, use Form:**

- W-8BEN-E
- W-9
- W-8ECI
- 8233 or W-4
- W-8IMY

**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  
 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) 6 Foreign tax identifying number (see instructions)  
 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  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)  
 Print name of signer 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)

**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.  
 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](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.

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)  
 (Rev. July 2017) OMB No. 1545-1621  
 Department of the Treasury Internal Revenue Service  
 For use by individuals. Entities must use Form W-8BEN-E.  
 Go to [www.irs.gov/FormW8BEN](http://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
- You are a U.S. citizen or other U.S. person, including a resident alien individual
- 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)
- You are a beneficial owner who is receiving compensation for personal services performed in the United States
- You are a person acting as an intermediary

**Instead, use Form:**

- W-8BEN-E
- W-9
- W-8ECI
- 8233 or W-4
- W-8IMY

**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  
**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. Country  
**SINGAPORE 350035**  
**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)  
**S0123456A**  
 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:

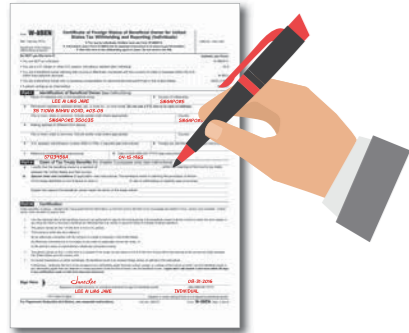
- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- 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  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)  
**Jane Lee** **08-31-2016**  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)  
**LEE AI LING JANE**  
 Print name of signer 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)

# IMPORTANT CHECKLIST FOR UNITHOLDERS

## STEP 1: FILL OUT FORMS



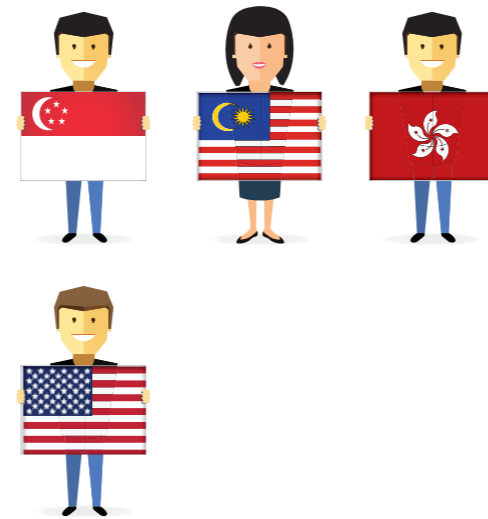
### NON-U.S. PERSON:

1. Form W-8BEN
2. Currency Election Form

### U.S. PERSON:

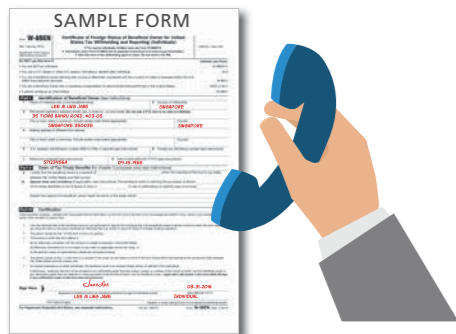
1. Form W-9
2. Currency Election Form

For example:



Please download Form W-9 from:  
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

## STEP 2: SEEK ASSISTANCE



For assistance, refer to sample form or call hotline from 9.00 a.m. to 6.00 p.m., Monday to Friday, excluding public holidays

**1800 238 0222**  
(toll free hotline)

**+65 6238 0222**  
(from overseas)

## STEP 3: RETURN FORM



Mail back forms before stipulated date on letter using local postage-paid envelope provided

### CHECK LIST

#### NON-U.S. PERSON:

1. Form W-8BEN
2. Currency Election Form

#### U.S. PERSON:

1. Form W-9
2. Currency Election Form

