

# Golub Capital Partners International Rollover Fund 2, LP

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<b>New Category</b>	LP
<b>Investment Manager</b>	Golub Capital
<b>Fund Status</b>	
<b>Archive</b>	No
<b>Custodian</b>	Golub Capital
<b>Jurisdiction</b>	Cayman Islands
<b>T1135 Reporting</b>	Yes Category 6 - Other property outside Canada
<b>Currency</b>	USD
<b>Tax Slip</b>	PFIC
<b>Receiver of Tax Receipt</b>	RFO/Client
<b>Tax Slips Expected</b>	
<b>Statements Expected</b>	Quarterly
<b>Accounting Treatment</b>	Cash distributed per PFIC is picked up as income. Must reconcile the cash distributions to the PFIC and remove the bank fee that is imbedded in the wire transfer for the capital call.

**Tax Memo/  
Tax Treatment**

Cayman Exempt LP  
Use the annual income indicated (Cash distributed) on the PFIC  
The investments should not be reduced by lower tier dividend on PFIC

\*The investment in this fund and the sale of Golub VIII should NOT be recorded as a rollover (it's just the name of this fund).

**US Tax Return Required**

No

**Type**

Partnership

**Nature  
of Investment**

Private U.S. credit fund

**Notes**