

**Use this form to document information required under Part XVIII (Foreign Account Tax Compliance Act - FATCA) and Part XIX (Common reporting standard - CRS) of the Income Tax Act (Canada).**

**Entity** means a corporation, trust, partnership, association, fund, joint venture, organization, syndicate, foundation or other organization.

**Tax residency** is the basis on which most countries tax individuals and entities. Generally, an Entity is subject to the tax laws of the jurisdiction of which it is a resident. An Entity can be a resident of more than one jurisdiction for tax purposes. The question of residency can be approached in different ways, depending on the laws of the country asserting the right to tax an Entity. For example, an Entity can be a resident of the country where it was created, or where it has its head office, or where it carries on business. An Entity can also be a resident for tax purposes of the country where its central management and control is located (i.e. the country where those individuals or entities who control the Entity reside for tax purposes). Every country has their own rules for determining whether an Entity is a resident of their country and subject to their tax laws. Tax treaties may also apply to determine tax residency. Those laws and the application of them can be very complicated. Therefore, we recommend that you speak with a professional tax advisor who is knowledgeable about the laws applicable to the country in question.

**Instructions:**

- The following questions are designed to help you identify the Entity type applicable to your entity.
- Non-financial entities – Complete sections 1, 2, 3, 4, 6 and 7.
- Financial institutions – Complete sections 1, 2, 4, 5, 6 and 7.

**Canadian Financial Institutions** are required under Part XVIII (Foreign Account Tax Compliance Act - FATCA) and Part XIX (Common Reporting Standard CRS) of the Income Tax Act (Canada) to collect and review the information provided on this form to determine if they have to report an Entity financial account to the Canada Revenue Agency (CRA). The CRA may share that information with the government of a foreign jurisdiction that the Entity is a resident of for tax purposes.

- We will use the information provided in this form to determine whether we must report Entity's account to the CRA. If this form is not completed, we may be required to report the account to the CRA.
- Notify us within 30 days of any changes and provide us with a new International tax self-certification for entities form. A change includes information that affects the Entity's Tax residency outside of Canada, such as a change in place of incorporation, address, telephone number or change in respect of any Controlling Persons. We will update the information in our records when we are advised of a change.

*If additional space is required for any section of this form, complete the applicable sections (including Contract Details) on a new International tax self-certification for an entity form.*

**1 | Contract Details**

Contract number \_\_\_\_\_ Distributor's Account Number \_\_\_\_\_

Entity's Full Legal Name \_\_\_\_\_

**Entity's** permanent registered residence address (do not use P.O. box or 'in care of' address, unless it is the sole address of the Entity)

Address \_\_\_\_\_ Apartment or suite # \_\_\_\_\_

City \_\_\_\_\_ Province/State \_\_\_\_\_ Country \_\_\_\_\_ Postal/Zip code \_\_\_\_\_

Entity's mailing address  Same as above

Address \_\_\_\_\_ Apartment or suite # \_\_\_\_\_

City \_\_\_\_\_ Province/State \_\_\_\_\_ Country \_\_\_\_\_ Postal/Zip code \_\_\_\_\_

## 2 Declaration of tax residency

- If the Entity is a tax resident in any jurisdiction other than Canada and does not have a Taxpayer Identification Number (TIN) from that jurisdiction(s) when this form is completed, it must apply for one within 90 days.
- Upon receipt of the TIN, you must notify CI Investments within 15 days.
- If the Entity fails to provide its TIN it may be subject to a penalty under the Income Tax Act (Canada).

### Canadian tax residency

2.1 Is the Entity a tax resident of Canada?

- No  Yes. If yes, provide a Business Number or Trust account number

Business number in Canada (Assigned by CRA for tax purposes)

Trust account number in Canada (Assigned by CRA for tax purposes)

### FATCA

2.2 Is the Entity a Specified U.S. Person under the U.S. Internal Revenue Code? (Note that a Specified U.S. Person includes certain entities)

- No  Yes If yes, provide a U.S. Taxpayer Identification Number (TIN):

### CRS

2.3. Is the Entity a resident for tax purposes in any jurisdiction other than Canada and the United States?

- No  Yes. If yes, provide jurisdictions of tax residence and Taxpayer Identification Number (TIN).

Jurisdiction of tax residence

Taxpayer Identification Number

If the Entity does not have a TIN, give the reason using one of these choices:

- Reason A: The Entity has applied for a TIN but has not yet received it.  Reason B: The jurisdiction of tax residence does not issue TINs to its residents.  
 Other: Specify the reason:

Jurisdiction of tax residence

Taxpayer Identification Number

If the Entity does not have a TIN, give the reason using one of these choices:

- Reason A: The Entity has applied for a TIN but has not yet received it.  Reason B: My jurisdiction of tax residence does not issue TINs to its residents.  
 Other: Specify the reason:

## 3 Certification of Non-financial foreign entity and Non-financial entities

3.1 Is the Entity a Non-Financial Foreign Entity (NFFE)/ Non-Financial Entity (NFE)?  Yes, complete **this section**  No, go **section 5**

### Entity classification for NFFE/NFE

Before answering question 3.2, note the Entity's FATCA (NFFE) classification may differ from its CRS (NFE) classification.

3.2 Select one option for FATCA **and** one option for CRS that best describes the classification of the Entity:

FACTA CRS

- The Entity is engaged in an active trade or business—less than 50% of its gross income is Passive Income and less than 50% of its assets produce Passive Income. **Complete section 7.**  
  The Entity is a corporation with shares that regularly trade on an established securities market. **Complete section 7.**

Provide the name of established securities market on which the shares of the Entity are regularly traded

- The Entity is a related Entity of a corporation with shares that regularly trade on an established securities market. **Complete section 7.**

Provide the name of corporation whose shares are regularly traded on an established securities market

Provide the name of the established securities market on which the shares of the corporation are regularly traded

- Entity is a government, a central bank or an international organization (or an agency of one). **Complete section 7.**  
  The Entity is an active NFFE/NFE Entity other than one described in the four previous options. **Complete section 7.**

Indicate the type of Active NFFE/NFE

- The Entity is a passive NFFE/NFE. **Complete section 4.**

- If the Controlling Person(s) are a tax resident in any jurisdiction other than Canada and do not have a Taxpayer Identification Number (TIN) from that jurisdiction(s) when this form is completed, they must apply for one within 90 days.
- When a Controlling Person receives their TIN, CI Investments must be notified within 15 days.
- If the Controlling Person(s) fail to provide a TIN, they may be subject to a penalty under the Income Tax Act (Canada).
- CI Investments must be notified within 30 days of any changes and provided with a new International tax self-certification for an entity form. We will update the information in our records when we are advised of a change. A change includes information that affects the Controlling Persons' tax residency outside of Canada, such as a change in tax jurisdiction, address or telephone number.

**4.1** Are there any Controlling Persons?

- Yes. Answer question 4.2.
- No. Provide information on Senior Officer of the Entity in the Controlling person 1 section. Select 'Director or senior officer of a corporation or other legal person' from 'Types of controlling persons' list.

**4.2** Is any Controlling Person a U.S. Person (including a citizen and resident) or a resident of any jurisdiction other than Canada for tax purposes?

- Yes. List these Controlling Persons and then complete **section 6**.       No. Complete **section 6**.

**Controlling person 1**

First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Canadian Social Insurance Number (SIN) \_\_\_\_\_ Date of birth YYYY | MM | DD

Residence address (do not use P.O. box or 'in care of' address, unless it is the sole address of the Controlling Person)

Address \_\_\_\_\_ Apartment or suite # \_\_\_\_\_

City \_\_\_\_\_ Province/State \_\_\_\_\_ Country \_\_\_\_\_ Postal/Zip code \_\_\_\_\_

Mailing address  Same as above

Address \_\_\_\_\_ Apartment or suite # \_\_\_\_\_

City \_\_\_\_\_ Province/State \_\_\_\_\_ Country \_\_\_\_\_ Postal/Zip code \_\_\_\_\_

**FATCA**

Is this person a U.S. resident for tax purposes (which includes a U.S. citizen)?

- No     Yes    If yes, provide a U.S. Taxpayer Identification Number (TIN): \_\_\_\_\_

**CRS**

Is this person a resident of any jurisdiction other than Canada and the U.S. for tax purposes?

- No     Yes    If yes, provide this person's jurisdictions of tax residence, TINs and type of controlling person.

Jurisdiction of tax residence \_\_\_\_\_ Taxpayer Identification Number (TIN) \_\_\_\_\_

If this person does not have a TIN, give the reason using one of these choices:

- Reason A: This person has applied for a TIN but has not yet received it.
- Reason B: This person's jurisdiction of tax residence does not issue TINs to its residents.
- Other: Specify the reason: \_\_\_\_\_

**Types of controlling persons**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Direct owner of a corporation or other legal person                             | <input type="checkbox"/> Settlor of a trust                  | <input type="checkbox"/> Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership)     |
| <input type="checkbox"/> Indirect owner of a corporation or other legal person (through an intermediary) | <input type="checkbox"/> Trustee of a trust                  | <input type="checkbox"/> Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership)     |
| <input type="checkbox"/> Director or senior official of a corporation or other legal person              | <input type="checkbox"/> Protector of a trust                | <input type="checkbox"/> Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership)   |
|  | <input type="checkbox"/> Beneficiary of a trust              | <input type="checkbox"/> Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership) |
|  | <input type="checkbox"/> Other controlling person of a trust | <input type="checkbox"/> Other controlling person of a legal arrangement other than a trust (e.g. partnership)    |

## Controlling person 2

First Name	Last Name
Canadian Social Insurance Number (SIN)	Date of birth

YYYY | MM | DD

Residence address (do not use P.O. box or 'in care of' address, unless it is the sole address of the Controlling Person)

Address	Apartment or suite #		
City	Province/State	Country	Postal/Zip code

Mailing address  Same as above

Address	Apartment or suite #		
City	Province/State	Country	Postal/Zip code

### FATCA

Is this person a U.S. resident for tax purposes (which includes a U.S. citizen)?

No  Yes If yes, provide a U.S. Taxpayer Identification Number (TIN): \_\_\_\_\_

### CRS

Is this person a resident of any jurisdiction other than Canada and the U.S. for tax purposes?

No  Yes If yes, provide this person's jurisdictions of tax residence, TINs and type of controlling person.

Jurisdiction of tax residence	Taxpayer Identification Number (TIN)
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If this person does not have a TIN, give the reason using one of these choices:

- Reason A: This person has applied for a TIN but has not yet received it.  
 Reason B: This person's jurisdiction of tax residence does not issue TINs to its residents.  
 Other: Specify the reason: \_\_\_\_\_

### Types of controlling persons

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Direct owner of a corporation or other legal person                             | <input type="checkbox"/> Settlor of a trust                  | <input type="checkbox"/> Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership)     |
| <input type="checkbox"/> Indirect owner of a corporation or other legal person (through an intermediary) | <input type="checkbox"/> Trustee of a trust                  | <input type="checkbox"/> Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership)     |
| <input type="checkbox"/> Director or senior official of a corporation or other legal person              | <input type="checkbox"/> Protector of a trust                | <input type="checkbox"/> Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership)   |
|  | <input type="checkbox"/> Beneficiary of a trust              | <input type="checkbox"/> Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership) |
|  | <input type="checkbox"/> Other controlling person of a trust | <input type="checkbox"/> Other controlling person of a legal arrangement other than a trust (e.g. partnership)    |

### Controlling person 3

First Name	Last Name
Canadian Social Insurance Number (SIN)	Date of birth

Y Y Y Y | M M | D D

Residence address (do not use P.O. box or 'in care of' address, unless it is the sole address of the Controlling Person)

Address	Apartment or suite #		
City	Province/State	Country	Postal/Zip code

Mailing address  Same as above

Address	Apartment or suite #		
City	Province/State	Country	Postal/Zip code

#### FATCA

Is this person a U.S. resident for tax purposes (which includes a U.S. citizen)?

No  Yes If yes, provide a U.S. Taxpayer Identification Number (TIN): \_\_\_\_\_

#### CRS

Is this person a resident of any jurisdiction other than Canada and the U.S. for tax purposes?

No  Yes If yes, provide this person's jurisdictions of tax residence, TINs and type of controlling person.

Jurisdiction of tax residence	Taxpayer Identification Number (TIN)
-------------------------------	--------------------------------------

If this person does not have a TIN, give the reason using one of these choices:

- Reason A: This person has applied for a TIN but has not yet received it.  
 Reason B: This person's jurisdiction of tax residence does not issue TINs to its residents.  
 Other: Specify the reason: \_\_\_\_\_

#### Types of controlling persons

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Direct owner of a corporation or other legal person                             | <input type="checkbox"/> Settlor of a trust                  | <input type="checkbox"/> Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership)     |
| <input type="checkbox"/> Indirect owner of a corporation or other legal person (through an intermediary) | <input type="checkbox"/> Trustee of a trust                  | <input type="checkbox"/> Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership)     |
| <input type="checkbox"/> Director or senior official of a corporation or other legal person              | <input type="checkbox"/> Protector of a trust                | <input type="checkbox"/> Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership)   |
|  | <input type="checkbox"/> Beneficiary of a trust              | <input type="checkbox"/> Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership) |
|  | <input type="checkbox"/> Other controlling person of a trust | <input type="checkbox"/> Other controlling person of a legal arrangement other than a trust (e.g. partnership)    |

## 5 Financial Institutions

5.1 Is the Entity a Financial Institution?

- Yes. Complete **this section**
- No. Complete **section 3**

### FATCA

Provide the Entity's status for FATCA purposes by selecting one of the Entity types below.  
Note that the Entity's FATCA classification may differ from its CRS classification.

5.2 Select the type of financial institution that applies:

- Financial institution with a valid Global Intermediary Identification Number (GIIN)
- Canadian Financial Institution, provide Entity's GIIN:
- Participating Foreign Financial Institution, provide Entity's GIIN:
- Partner Jurisdiction Financial Institution, provide Entity's GIIN:
- Deemed Compliant Foreign Financial Institution not required to obtain GIIN
- Excepted Foreign Financial Institution
- Other Non-Reporting Canadian Financial Institution including Exempt Beneficial Owners
- Non-Participating Foreign Financial Institution (NPFII)

### CRS

Provide the Entity's status for CRS purposes by selecting one of the Entity types below.  
Note that your CRS classification may differ from your FATCA classification.

5.3 Select the type of Financial Institution that applies:

- Depository Financial Institution
- Custodial Institution
- Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. Complete **section 4** for each Controlling Person of the Entity.
- Other Financial Institution (including a Specified Insurance Company)
- Other Investment Entity

## 6 Intermediaries

6.1 Is the Entity holding a financial account for the benefit of one or more other persons (each a beneficial owner) in the capacity as an agent, custodian, nominee, signatory or intermediary?  No  Yes

6.2 If "Yes," is the Entity a Financial institution?  No  Yes

If "No" is checked in 6.2, the Entity will be contacted to provide additional information with respect to each beneficial owner for whom it acts in the capacity of as an agent, custodian, nominee, signatory or intermediary.

## 7 Declaration and signatures

In this section, "you" and "your" mean the person or persons authorized to sign this form on behalf of the Entity.

The Entity agrees to immediately notify CI Investments of any errors, omissions or changes in the information provided in this form, and any change in the Entity's international tax classification or residency, including a change in the residency or citizenship of any of the Entity's Controlling Person(s).

By signing below, you confirm that:

- You are authorized to sign on behalf of the Entity.
- The information provided in this form is complete, current and accurate to the best of your knowledge.
- You acknowledge that information contained on this form, and information regarding policies, contracts and accounts of the Entity may be reported to CRA.

I declare that the information I hereby provide on this form is, to the best of my knowledge and belief, correct and complete.

Authorized representative's name

Title

Authorized representative's signature

\_\_\_\_\_  
Date

### CI's Privacy Code

Upon receipt of this form and your related application, CI will establish a file in which will be placed personal information about you concerning the application, this form, endorsement, rider or other documents issued in connection with the application, and other documents or information relating to the investigation, servicing and administration of the application. We collect personal information about you from the application, this form and any supplementary forms, and from your representative and other organizations and persons you identify in support of your application. We use your personal information for the purposes of servicing and administering the application and for such other purposes as are specified in the application and as required by law. Your information may be shared with your representative of record for the purposes identified above. Your Social Insurance Number will be used for income reporting purposes in the context of the administration of your account. Your banking information will be disclosed to the financial institution(s) processing your pre-authorized deposit plan.

Employees or authorized representatives of CI who will be responsible for functions relevant to the purposes identified above, and other persons authorized by you or by law, will have access to the personal information contained in your file. Note that your financial advisor or broker is not an employee of CI. Subject to exceptions set out in applicable legislation, you may access your file and request corrections to your personal information by sending a written request to CI Investments Inc. Attn: Privacy Officer, CI Financial, 15 York Street, Second Floor, Toronto, Ontario, M5J 0A3.

**By completing and signing this form, you consent to the collection, use and disclosure of your personal information as described herein. CI's Privacy Policy is available on the CI Website, [www.ci.com](http://www.ci.com)**

### Please send completed form to:

15 York Street, Second Floor, Toronto, Ontario M5J 0A3 or

**Fax:** 1-800-576-7141

### Sun Life Financial Privacy Statement for Canada

Respecting your privacy is a priority for the Sun Life Financial group of companies. We keep in confidence personal information about you and the products and services you have with us to provide you with investment, retirement and insurance products and services to help you meet your lifetime financial objectives. To meet these objectives, we collect, use and disclose your personal information for purposes that include: underwriting; administration; claims adjudication; protecting against fraud, errors or misrepresentations; meeting legal, regulatory or contractual requirements; and we may tell you about other related products and services that we believe meet your changing needs. The only people who have access to your personal information are our employees, distribution partners such as advisors, and third-party service providers, along with our reinsurers. We will also provide access to anyone else you authorize. Sometimes, unless we are otherwise prohibited, these people may be in countries outside Canada, so your personal information may be subject to the laws of those countries. You can ask for the information in our files about you and, if necessary, ask us in writing to correct it. **To find out more about our privacy practices, visit [www.sunlife.ca/privacy](http://www.sunlife.ca/privacy).**

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