

## Declaration of FATCA self-certification for an Individual (Only for Non-Registered Accounts)

- FATCA means the United States of America (U.S.) Foreign Account Tax Compliance Act. Canada has an Enhanced Tax Information Exchange Agreement with the U.S. and Canadian financial institutions must identify and report specific types of accounts held directly or indirectly by a U.S. person. For information about the agreement, visit <http://www.fin.gc.ca/afc/faq/fatca-eng.asp>
- We will use the information provided in this form to determine its tax reporting requirements. If the self-certification establishes that the individual is a U.S. resident for tax purposes, or if a self-certification is not provided or the reasonableness of the self-certification cannot be confirmed we will report the relevant information to the Canada Revenue Agency (CRA) who will report to the U.S. Internal Revenue Service (IRS).

### 1 Account Details

Account Number \_\_\_\_\_ Dealer Account Number (If applicable) \_\_\_\_\_

Account Holder's Name: \_\_\_\_\_

Joint Account Holder's Name (if applicable): \_\_\_\_\_

### 2 Account Holder's FATCA Self-Certification

In general, you should consider yourself to be a U.S. citizen if any of the following apply:

- You were born in the U.S. and have not relinquished U.S. citizenship;
- You are a naturalized U.S. citizen; or
- You hold a valid U.S. passport.

If you are unsure if you are a U.S. resident for tax purposes (which includes a U.S. citizen) please visit <http://www.cra-arc.gc.ca/bx/nrrsdnts/nhncdrprtng/ndvds-eng.html> or obtain professional advice

**Mandatory for all Non-Registered Accounts** – The following question should be answered only by an individual account holder.

**Are you a U.S. resident for tax purposes (which includes a U.S. citizen)?** ☐ Yes ☐ No

If **YES**, provide a U.S. Taxpayer Identification Number (TIN)\* \_\_\_\_\_

**(\*If you are a U.S. resident or citizen and do not have a U.S. TIN, you must apply to the U.S. government for a U.S. TIN within 90 days after this request and provide the U.S. TIN to CI. If you fail to provide your U.S. TIN you may be subject to a penalty under Canada's Income Tax Act.)**

If **NO**, and you are a temporary U.S. visitor, such as retirees or "snowbirds" and students, who spend considerable time vacationing in the U.S., you can make the below **optional** U.S. Visitor Declaration. This declaration is valid until the earlier of (1) the end of the calendar year in which 7 years have elapsed since the declaration was made and (2) until it is no longer valid, e.g. because the individual has become a U.S. resident.

☐ Check here if making this declaration

I certify that I am a resident of Canada. I further certify that any U.S. address, telephone number or standing instructions to transfer funds to an account maintained in the U.S. associated with this account only exists or will arise only in the context of temporary visits that I make to the U.S. while I remain a resident of Canada and not, at any time, a resident of the U.S. for tax purposes or a U.S. citizen. I agree to notify CI Investments if events cause this certification to become false or misleading.

### 3 Joint Account Holder's FATCA Self-Certification (if applicable)

**Mandatory for all Non-Registered Accounts** – The following question should be answered by an individual joint account holder (if applicable).

**Are you a U.S. resident for tax purposes (which includes a U.S. citizen)?** ☐ Yes ☐ No

If **YES**, provide a U.S. Taxpayer Identification Number (TIN)\* \_\_\_\_\_

**(\*If you are a U.S. resident or citizen and do not have a U.S. TIN, you must apply to the U.S. government for a U.S. TIN within 90 days after this request and provide the U.S. TIN to CI. If you fail to provide your U.S. TIN you may be subject to a penalty under Canada's Income Tax Act.)**

If **NO**, and you are a temporary U.S. visitor, such as retirees or "snowbirds" and students, who spend considerable time vacationing in the U.S., you can make the below **optional** U.S. Visitor Declaration. This declaration is valid until the earlier of (1) the end of the calendar year in which 7 years have elapsed since the declaration was made and (2) until it is no longer valid, e.g. because the individual has become a U.S. resident.

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#### 4 Account Holder(s) Authorization

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

**X** MANDATORY

YYYY/MM/DD

Account Holder's Signature

Date

**X** MANDATORY

YYYY/MM/DD

Joint Account Holder's Signature (if applicable)

Date

#### 5 Representative Authorization

I, the advisor, confirm that I have reviewed the details provided in this form with the account holder(s) and to the best of my knowledge and belief, the information provided is correct and complete.

Representative's Name

Dealer and Representative Number

**X** MANDATORY

YYYY/MM/DD

Representative's Signature

Date

#### CI Investments Privacy Statements for Canada

Upon receipt of this form, CI will establish a file in which will be placed personal information about you concerning this form, endorsement, rider or other documents issued in connection with this form, and other documents or information relating to the investigation, servicing and administration of this form. We collect personal information about you from this form and any supplementary forms, and from your representative and other organizations and persons you identify in support of your form. We use your personal information for the purposes of, servicing and administering this form, and for such other purposes as are specified in this form. Your information may be shared with your representative of record for the purposes identified above.

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)**

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FSC FPO

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