

International Tax Self-Certification for an Entity

(Only for Non-Registered Accounts)

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 (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.

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.

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.

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 _____	Country _____	Postal/Zip Code _____
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Entity's mailing address: Same as above

Address _____	Apartment or Suite # _____	City _____	Province _____	Country _____	Postal/Zip Code _____
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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) _____
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2. Declaration of Tax Residency (continued)

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)

Taxpayer Identification Number

Trust Account Number in Canada (Assigned by CRA for tax purposes)

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 have 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 have not yet received it.

Reason B: The 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 to **section 5**

Entity Classification for NIFFE/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:

FATCA 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 the 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 NIFFE/NFE

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

4. Controlling Persons

- 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. Controlling Persons (continued)

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 (MM/DD/YYYY)

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 Country Postal/Zip Code

Mailing address: Same as above

Address Apartment or Suite # City Province 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 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)

CRS

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

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

Jurisdiction of Tax Residence

Taxpayer Identification Number

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

Reason A: The Entity has applied for a TIN but have not yet received it.

Reason B: The jurisdiction of tax residence does not issue TINs to its residents.

Other: Specify the reason: _____

Type of Controlling Persons

Direct owner of a corporation or other legal person	Settlor of a Trust	Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership)
	Trustee of a Trust	Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership)
	Protector of a Trust	Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership)
Indirect owner of a corporation or other legal person (through an intermediary)	Beneficiary of a Trust	Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership)
	Other Controlling Person of a Trust	Other controlling person of a legal arrangement other than a trust (e.g. partnership)
Director or senior official of a corporation or other legal person		

Controlling Person 2

First Name Last Name

Canadian Social Insurance Number (SIN) Date of Birth (MM/DD/YYYY)

4. Controlling Persons (continued)

Controlling Person 2 (continued)

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 Country Postal/Zip Code

Mailing address: Same as above

Address Apartment or Suite # City Province 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 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)

CRS

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

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

Jurisdiction of Tax Residence

Taxpayer Identification Number

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

Reason A: The Entity has applied for a TIN but have not yet received it.

Reason B: The jurisdiction of tax residence does not issue TINs to its residents.

Other: Specify the reason:

Type of Controlling Persons

Direct owner of a corporation or other legal person

Settlor of a Trust

Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership)

Trustee of a Trust

Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership)

Protector of a Trust

Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership)

Indirect owner of a corporation or other legal person (through an intermediary)

Beneficiary of a Trust

Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership)

Other Controlling Person of a Trust

Other controlling person of a legal arrangement other than a trust (e.g. partnership)

Director or senior official of a corporation or other legal person

Controlling Person 3

First Name

Last Name

Canadian Social Insurance Number (SIN)

Date of Birth (MM/DD/YYYY)

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 Country Postal/Zip Code

Mailing address: Same as above

Address Apartment or Suite # City Province 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 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)

4. Controlling Persons (continued)

Controlling Person 3 (continued)

CRS

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

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

Jurisdiction of Tax Residence

Taxpayer Identification Number

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

Reason A: The Entity has applied for a TIN but have not yet received it.

Reason B: The jurisdiction of tax residence does not issue TINs to its residents.

Other: Specify the reason: _____

Type of Controlling Persons

Direct owner of a corporation or other legal person

Settlor of a Trust

Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership)

Trustee of a Trust

Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership)

Indirect owner of a corporation or other legal person (through an intermediary)

Protector of a Trust

Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership)

Beneficiary of a Trust

Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership)

Other Controlling Person of a Trust

Other controlling person of a legal arrangement other than a trust (e.g. partnership)

Director or senior official of a corporation or other legal person

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 (NPF)

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

X

Authorized Representative's Signature

Date (MM/DD/YYYY)

CI INVESTMENTS INC.'S PRIVACY NOTICE

CI Investments Inc. doing business under the registered business name of CI Global Asset Management ("CI GAM", "we", "our", "us") are committed to respecting and protecting the privacy and confidentiality of the information you have entrusted with us. This Privacy Notice outlines how we collect, use, disclose, store and safeguard your personal information.

WHAT INFORMATION DO WE COLLECT?

We collect information, including sensitive personal information, such as social insurance number, required to establish and service your accounts in compliance with federal and provincial laws as well as our financial self-regulatory organization requirements. We maintain audio recordings of in-coming and out-going telephone calls. You may access our full Privacy Policy Notice online at www.cifinancial.com/ci-gam/ca/en/legal/privacy.html. If you choose to interact with us online via our web portal or through e-mail, we will monitor and record your usage information (please see our Online and Mobile Privacy Policy at www.cifinancial.com/ci-gam/ca/en/legal/privacy.html for additional details).

HOW DO WE COLLECT INFORMATION?

We collect information directly from you or from your authorized representative(s), such as your financial advisor or their dealership. Depending on how you choose to do business with us, this information may be collected on applications, forms, over the phone, in person, through the internet, through your mobile device or through other forms of communication. We also collect information about you indirectly where permitted by law. We limit the collection of information to what is necessary to fulfill the purpose for which the information is collected.

HOW DO WE USE THE PERSONAL INFORMATION WE COLLECT?

In addition to the purposes set out in our full Privacy Policy Notice (www.cifinancial.com/ci-gam/ca/en/legal/privacy.html), we may use your information to:

- I. Provide and manage products and services you have requested, including to:
 - a) Open and operate your account,
 - b) Verify your identity,
 - c) Execute your transactions,
 - d) Record and report account status back to you,
 - e) Provide personalized service and support, and
 - f) Respond to any request or questions you may have.
- II. Understand our customers and to develop and tailor our products and services by performing data analytics to:
 - a) Determine suitability of products and services for you,
 - b) Determine your eligibility for certain of our products or services of others,
 - c) Communicate with you about products and services that may be of interest,
 - d) Provide you with quality individualized client service and support, and
 - e) Market and advertise to clients and prospective clients.
- III. Legal and Regulatory Obligations
 - a) Provide all required tax reporting,
 - b) Comply with legal, regulatory, and contractual requirements, or as otherwise permitted by law,
 - c) Fulfill obligations under federal anti-money laundering and suppression of terrorism legislation,
 - d) Meet obligations as a member of various self-regulatory organizations,
 - e) Protect our interests, including recovering any debts you may owe us, and
 - f) Protect against fraud and other crime and to manage risk, including conducting investigations and proactive crime prevention measures.

We do not sell or rent client lists or personal information to third parties.

DISCLOSURE OF YOUR PERSONAL INFORMATION

Employees or authorized representatives of CI Investments Inc. ("CI GAM"), 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. We share your personal information with CI Financial company affiliates, such as Assante Wealth Management (Canada) Ltd. ("AWM"), CI Private Counsel LP, ("CIPC"), CI Investment Services Inc. ("CIIS"), and WealthBar Financial Services Inc. ("WealthBar") and their subsidiaries where necessary to administer and service your account.

We provide your information to third parties, including:

- Third party service providers for the servicing purposes described above – We do not authorize our service providers to use or disclose the personal information for their own marketing or other purposes. We engage service providers pursuant to a written agreement which requires them to protect personal information with equivalent safeguards that we would use. Our service providers may be located in Canada or other jurisdictions or countries and may disclose information in response to valid demands or requests from governments, regulators, courts and law enforcement authorities in those jurisdictions or countries in accordance with the applicable law in that jurisdiction or country. For more information on our information sharing practices, please contact our Privacy Officer.
- To governments, government agencies, regulators, including self-regulatory authorities, when required or permitted to do so by law, including in response to a search warrant, court order, or other demand or inquiry which we believe to be valid.
- To your financial advisor and their dealership where necessary to administer and service your account.
- To your legal representatives and/or with other third parties at your direction for the purposes which you specify at the time of the direction.
- To financial institutions, securities dealers and mutual fund companies where necessary to administer and service your account.
- To protect our interests, we may disclose information to any person or organization, including an investigative body, in order to prevent, detect or suppress, financial abuse, fraud, criminal activity, protect our assets and interests, or manage or settle any actual or potential loss or in the case of a breach of agreement or contravention of law.
- We may also disclose information to help us collect a debt owed to us.
- In the event of a transfer of a business, we may buy or sell a business (or evaluate those transactions) which would result in certain personal information forming business assets that would be purchased or sold as part of a transfer.
- We may transfer personal information as part of a corporate reorganization or other change in corporate control.
- In other situations where we have your consent, for instance, sharing your information with a joint account holder.

Information collected will be communicated outside of Quebec, both within Canada and other jurisdictions or countries and we may disclose information in response to valid demands or requests from governments, regulators, courts and law enforcement authorities in those jurisdictions or countries in accordance with the applicable law in that jurisdiction or country.

PROTECTING INFORMATION

We maintain appropriate physical, electronic, technological, procedural, and organizational safeguards to protect against unauthorized access, disclosure, copying, use or modification, theft, misuse, or loss of your personal information in our custody or control. These safeguards are appropriate to the sensitivity of the information, the purposes for which it is used, the quantity and distribution of the personal information and the medium on which we (or our service providers) store it. We limit access to your personal information to the employees and agents who require it for the purposes of their role. Your personal information is only used for the purposes for which it was collected or where permitted by law. We store personal information for as long as is necessary to achieve the purposes for which it was collected or in accordance with applicable law.

ACCESSING OR CORRECTING INFORMATION

We are committed to being transparent and providing you with choices about how your information is used. You may inform us of your preferences by registering for our client web portal [Investor Online] online at www.ci.com and accessing the Privacy Preferences page. If you are unable to register online, you may also contact our client services via phone at 1-800-268-9374 or by e-mail to service@ci.com.

To correct or access your information, we encourage you to contact our Client Services department, access our Online web portal or consult your periodic statements. However, you do have the right to access and correct your personal information, or to find out to whom we have disclosed it. To make a formal request for access or correction, please send a written request addressed to the Privacy Officer, 15 York Street, 4th Floor, Toronto, ON, M5J 0A3. Please include your full name, address, telephone number, and account number(s) on all correspondence to us and provide enough detail to allow us to identify the information you want to access or correct.

REVOKING CONSENT

You may withdraw your consent for the collection, use and disclosure of your personal information at any time by forwarding a written request to the Privacy Officer. Please include your full name, address, telephone number and account number(s) on any correspondence to us. However, there are certain times when you may not withhold or revoke your consent including certain legal, regulatory, or contractual requirements. We must receive reasonable notice of your request in order to honour your consent withdrawal. Your decision to withhold or revoke your consent may limit the products and services that we may provide to you and may require you to close your accounts with us.

OUR PRIVACY OFFICE

If you have any questions or concerns about our privacy practices, the privacy of your personal information, or you want to change your privacy preferences, please contact our Privacy Officer. For changes to your privacy preferences please be reminded that you may update your selection by accessing the Privacy Preferences page of our web portal. We are committed to helping resolve your questions or concerns.

CI Investments Inc. Privacy Officer, 15 York Street, 4th Floor, Toronto, ON, M5J 0A3

SUN LIFE PRIVACY STATEMENT

RESPECTING YOUR PRIVACY

Our Purpose is to help our Clients achieve lifetime financial security and live healthier lives. We collect, use and disclose your personal information to: develop and deliver the right products and services; enhance your experience and manage our business operations; perform underwriting, administration and claims adjudication; protect against fraud, errors or misrepresentations; tell you about other products and services; and meet legal and security obligations. We collect it directly from you, when you use our products and services, and from other sources. We keep your information confidential and only as long as needed. People who may access it include our employees, distribution partners such as advisors, service providers, reinsurers, or anyone else you authorize. At times, unless we're prohibited, they may be outside your jurisdiction and your information may be subject to local laws. You can always ask for your information and to correct it if needed. In most cases, you have a right to withdraw your consent, but we may not be able to provide the requested product or service. Read our Global Privacy Statement and local policy at www.sunlife.ca/privacy or call us for a copy.