



CRS and FATCA Tax Residency Self-Certification for Entities

CIBC is required to request information from its clients and counterparties to comply with its legal obligations under certain tax regulations related to the implementation of FATCA, CRS and similar legislation in Australia, Canada, HongKong, Singapore, UK and the Caribbean. These obligations are in addition to the requirements to complete any US tax documentation issued by the IRS. Information provided on this form may be reported to the relevant government tax authorities in accordance with applicable law*.

Part I: Entity¹ Information (Mandatory)

Legal Name of Entity / Branch		Country of Incorporation or Organisation
Permanent Address of Entity (Do not use P.O. BOX or in-care of address)		City
Province/State	Postal Code/Zip Code	Country (Do not abbreviate)

Part II: Tax Residency (Mandatory)

This Entity is a tax resident of the following country(s):

Complete the following table indicating the jurisdiction of residence where the account holder is a resident for tax purposes. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

If a TIN is unavailable, provide the appropriate reason 1, 2 or 3:

- Reason 1 - Applied but not yet received
- Reason 2 - The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.
- Reason 3 - Other

Country(s) of Tax Residence	Tax ID Number (TIN ²)	If no TIN available,
1.		
2.		
3.		
4.		

If this Entity has more than 4 countries of tax residency, attach additional copies of this page to your submission.

This Entity is a *U.S. Person*³ for tax purposes? Yes No

US Tax ID Number

This Entity is a *U.S. Person*³ for United States tax purposes and is exempt from FATCA reporting because the Entity meets one of the following exemptions as outlined in the box below: Yes No

(i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any Entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a) (1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

* For more information on the relevant regulations under the different jurisdictions, go to:

- Canada - <http://www.cra-arc.gc.ca/gncy/bdgt/2016/qa08-eng.html> ; UK - <https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements> ; Hong Kong - http://www.ird.gov.hk/eng/tax/dta_aeoi.htm ; Singapore - <https://www.iras.gov.sg/irashome/CRS/> ; Australia - <https://www.ato.gov.au/general/new-legislation/in-detail/other-topics/international/common-reporting-standard/>

Part III: Entity Classification (Mandatory)

Check **only ONE** box below as applicable.

1. FATCA Participating FI⁴

If you have checked this box, please provide GIIN⁵

GIIN⁵ has been applied for, but not yet received

2. FATCA Non-Participating FI⁶

3. CRS Non-Participating FI⁷ **Investment Entity**¹³

4. FI (Other Entity, i.e., U.S. Financial Institution, Deemed Compliant Non-U.S. Financial Institution⁷, Exempt Beneficial Owner⁸, or Excepted Non-U.S. Financial Institution⁹)

If you have checked this box, please provide other Entity Classification (required) and GIIN⁵ (if applicable):

5. Active NFE¹⁰ (Please specify type of NFE¹⁰ (a): _____)

6. Passive NFE¹¹

Part IV: Identification of Controlling Person(s)¹²

Complete this section if the entity is a Passive NFE or an FI that is an Investment Entity¹³.

Identification of Controlling Person(s)¹²

Type of Entity	Type of Controlling Person
(A) Legal Person	A1) Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital)
	A2) Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights)
	A3) Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity
(B) Trust	B1) Settlor
	B2) Trustee
	B3) Protector
	B4) Beneficiary or member of the class of beneficiaries
	B5) Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary)
(C) Legal Arrangement other than Trust	C1) Individual in a position equivalent/similar to settlor
	C2) Individual in a position equivalent/similar to trustee
	C3) Individual in a position equivalent/similar to protector
	C4) Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries
	C5) Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary)

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Name	Address	Date and Place of Birth	Tax Residency (Country)	TIN ² or Tax Reference Number	Type of Controlling Person
<i>First and Last Name</i>	<i>Street, City, Country, Postal Code</i>	<i>dd/mm/yyyy, City, Country</i>	<i>Country</i>	<i>xxxxxxxxxxxx</i>	<i>Based on above table and insert applicable type (ex.:A1)</i>

Please complete a separate row for Controlling Person(s)¹² who have multiple tax residencies.
If this Entity has more Controlling Person(s)¹², attach additional copies of this page to your submission.

Part V: Signature and Date (Mandatory)

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by CIBC for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by CIBC to the relevant government tax authority and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes in accordance to applicable law¹⁵.

I certify that I am authorized to sign for the account holder of all the account(s) to which this form relates.

I declare that the information provided on this form (including any Tax Identification Number) is, to the best of my knowledge and belief, correct and complete.

If any of this information changes, I will provide CIBC with the updated information within 30 days*.

_____ X _____
Date (mmm/dd/yyyy) Name and Title of individual authorized to sign Signature of individual authorized to sign

* Per CIBC's terms and conditions, CIBC may process personal information as required or allowed by applicable law. Current terms and conditions can be obtained from your usual CIBC contact.

Appendix

This appendix outlines the definitions as presented within the CRS Standards, the UK-U.S. FATCA IGA, the Australia-U.S. FATCA IGA, the HK-U.S. FATCA IGA and the Singapore-U.S. FATCA IGA. For entities that are resident in a country that has its own FATCA IGA with the U.S., in order to be compliant with this Agreement, please refer to your own FATCA IGA (as appropriate) to determine if the Entity is a Financial Institution or an NFFE.

1. **"Entity"** - a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), in addition to any legal arrangement
2. **"TIN"** - Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). If the Entity does not have a TIN (or functional equivalent), please indicate 'N/A' in Part II
3. **"U.S. Person"** - a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States
4. **"FATCA Participating FFI"** ('Non-U.S. Financial Institutions') - an FFI that has agreed to comply with the requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI agreement (a reporting Model 2 FFI). This definition also includes a QI branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI
5. **"GIIN"** - a global intermediary identification number assigned to a PFFI or 'registered deemed compliant FFI' A separate GIIN will be issued to the FI to identify each jurisdiction, including the jurisdiction of an FI's residence, in which the FI maintains a branch not treated as a Limited Branch
6. **"FATCA Non-participating FFI"** ('Non-U.S. Financial Institutions', 'Nonparticipating Non-U.S. Financial Institution') - an FFI that is not a participating FFI, deemed-compliant FFI, or exempt beneficial owner
7. **"Deemed Compliant FFI"** ('Non-U.S. Financial Institutions') - includes a 'registered deemed compliant FFI', a 'certified deemed compliant FFI', and an 'owner-documented FFI'. Please refer to the U.S. Regulations section 1.1471-5(f) for further details
8. **"Exempt Beneficial Owner"** - an Entity described as (1) a foreign government, a political subdivision of a foreign government, or a wholly owned agency or instrumentality of any one or more of the foregoing; (2) an international organization or a wholly owned agency or instrumentality thereof; (3) a foreign central bank of issue; (4) a government of a U.S. Territory; (5) a treaty-qualified retirement fund; (6) a broad participation retirement fund; (7) a narrow participating retirement fund; (8) a fund formed pursuant to a plan similar to a section 401(a) plan; (9) an investment vehicle used exclusively for retirement funds; (10) a pension fund of an exempt beneficial owner; or (11) an Entity wholly owned by exempt beneficial owners. The term "exempt beneficial owner" also includes any Entity treated as an exempt beneficial owner pursuant to a Model 1 or 2 IGA. Please refer to the US Regulations section 1.1471-6 for further details
9. **"Excepted FFI"** ('Non-U.S. Financial Institutions') - an Entity that is excluded from the definition of an FFI, pursuant to Section 1.1471-5(e)(5) and is not subject to withholding under Section 1472, pursuant to Section 1.1472-1(c)(1)(vi). Please refer to the U.S. Regulations for further details
10. **"Active NFE"** -, an NFE that meets ANY of the following criteria:
 - a) Type of Active NFE includes:
Publicly Traded NFE/ Related Entity of publicly traded corporation/ Government Entity/ Central Bank/ International Organization/ By reasons of income or assets /Holding or Group Financing Company /Start-up Company /Liquidating Company /Treasury Centre /Non-Profit Organization
 - b) calendar less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding year or other appropriate reporting period are assets that produce or are held for the production of passive income;
 - c) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
 - d) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
 - e) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial

Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

- f) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- g) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- h) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- i) the NFE meets all of the following requirements:
 - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) it is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof

If you are an Entity which qualifies as an Active NFE under (b), (d), or (h) of the definition, please ensure you also qualify as an Active NFFE under the FATCA definition. If this is not the case, please contact your CIBC Representative and fill-out 2 copies of this Form - 1 for CRS purposes and 1 for FATCA purposes. Please note that an Entity may also qualify as an Active NFFE for FATCA purposes if it is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory.

This Form assumes that an Entity that is an NFE for CRS purposes is either an NFFE for FATCA purposes, or is a U.S. Person that is not a Financial Institution. If this is not the case, please contact your CIBC Representative for further assistance.

- 11. "Passive NFE" - any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity described in subparagraph A(6)(b)Section VIII of the CRS
- 12. "Controlling Person(s)" - the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) may be the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust. Note that citizens of the United States are considered residents of the US for tax purposes
- 13. "Investment Entity" (*CRS Definition*) - any Entity that meets the definition under (i) or (ii) below -
 - i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing financial assets or money on behalf of other persons
 - ii) an Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (i) above
- 14. "Investment Entity" (*FATCA Definition*) - any Entity that conducts as a business (or is managed by an Entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
 - i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

- ii) an Individual and collective portfolio management; or
 - iii) otherwise investing, administering, or managing funds or money on behalf of other persons
15. Information regarding account holder and any reportable account(s) may be reported by CIBC to:-
- i) for Canada, the Canada Revenue Agency and be available for sharing with the jurisdiction in which the account holder resides for tax purposes under the provisions and safeguards of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters or the relevant bilateral tax treaty.
 - ii) for Hong Kong, the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).
 - iii) for Singapore, the Inland Revenue Authority of Singapore and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to intergovernmental agreements to exchange financial account information with the country(ies) in which the account(s) is/are maintained.
 - iv) for United Kingdom, HM Revenue & Customs and exchanged with the tax authorities of another jurisdiction or jurisdiction in which the account holder may be resident for tax purposes pursuant to intergovernmental agreements to exchange financial account information with the country(ies) in which the account(s) is/are maintained.
 - v) For Australia, the Australian Taxation Office and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to intergovernmental agreements to exchange financial account information with the country(ies) in which the account(s) is/are maintained.