

## ENTITY STATUS SELF CERTIFICATION

Information collected on this form will be used to comply with the Canadian Tax Regulatory requirements as mandated by the Canadian Revenue Agency (CRA). For more information relating to this certification, please consult your financial or tax advisor.

**Policy No. (if applicable)**

### INSTRUCTIONS FOR COMPLETION

This form is to be completed for:

- A) Universal Life Policies, Traditional Whole Life Policies, Single Premium Immediate Annuity (Non-Registered) Policies or Guaranteed Investment Fund (Non-Registered) Policies.
- B) Request for change of an existing policy for, Universal Life, Traditional Whole Life, Single Premium Immediate Annuity (Non-Registered) and Guaranteed Investment Funds (Non-Registered)
  - The form must be completed and signed when making a request for change to an existing policy, including:
    - o Ownership change,
    - o Address change to the U.S.
    - o Term conversion to a Universal Life policy or a Traditional Whole Life Policy.
- C) Death Claim on a Universal Life, Traditional Whole Life, Single Premium Immediate Annuity (Non-Registered) and Guaranteed Investment Fund (Non-Registered)

**Completion by:**     Entity Policy Owner                       Entity Claimant (Beneficiary)

### Section A – Policy Information

Name of Policy Owner/Claimant (Beneficiary)

### Section B – Entity Status

- I) Specified U.S. Entity
- Is the Entity incorporated or organized in Canada?     Yes     No
- If YES, please proceed to Section II). If NO, indicate if you are a Specified U.S. Entity OR Other U.S. Entity.
- Specified U.S. Entity (entity organized or incorporated in the U.S., other than those listed under “Other U.S. Entity below”).
- Please provide your TIN (U.S. Tax Identification Number) \_\_\_\_\_
- Other U.S. Entity (entity that is not a Specified US Entity and includes publically traded U.S. Corporation; U.S. Government; U.S. Tax-Exempt Organizations)
- II) Foreign (non U.S.) Financial Institution (FFI)
- Is the Entity a Financial Institution (FI)?     Yes     No
- If NO, please proceed to Section III. If YES, please indicate the type of FI below.
- A Financial Institution with a valid Global Intermediary Identification Number (GIIN).
- Please provide GIIN: \_\_\_\_\_
- A Non-Participating Financial Institution (NPF)
- Other (e.g. certified deemed or registered deemed compliant financial institution, non-reporting financial institution)
- Please specify type: \_\_\_\_\_

**Section B – Entity Status - continued**

III) Non-Financial Foreign (non U.S.) entity (NFFE)

Is the Entity an Active NFFE?  Yes  No If Yes proceed to Section D.

Active NFFE includes:

- a) Active Trade or Business – more than 50% of gross income is generated from active trade or business AND more than 50% of assets were used to produce the income
- b) Registered Charity OR a club, association or arrangement in Canada operated Exclusively for cultural, athletic or educational purposes
- c) corporations with shares that regularly trade on an established securities market or
- d) a government or international organization

Is the Entity a Passive NFFE?  Yes  No

Passive NFFE (an Entity that is neither a Financial Institution nor an Active NFFE)

Does the Entity have an U.S. Controlling Persons?  Yes  No

If Yes, please complete section C for each U.S. Controlling Person. If No, proceed to Section D.

**Section C – U.S. Controlling Persons (to be completed for Passive NFFEs with U.S. Controlling Persons)**

**Using the information provided under AML on Controlling Persons, complete information below for each U.S. Controlling Person.**

- I)  Formal Trusts – Provide information below about every U.S. Resident who is a trustee, beneficiary or settlor.
- II)  For any other type of Passive NFFE - Does any U.S. resident or citizen directly or Citizen indirectly own or control 25 % or more of the entity that owns this policy?
  - Yes – Provide information below about each individual
  - No – Proceed to Section D

Identify your role with the entity: <input type="checkbox"/> Owner or Controlling Person <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Settlor			
First Name		Last Name	
Residential Address		City	Province Postal Code
U.S. Resident or U.S Citizen for U.S. Tax Purposes? <input type="checkbox"/> No <input type="checkbox"/> Yes – Provide Social Security Number (SSN) of Tax Identification Number (TIN) _____			
Identify your role with the entity: <input type="checkbox"/> Owner or Controlling Person <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Settlor			
First Name		Last Name	
Residential Address		City	Province Postal Code
U.S. Resident or U.S Citizen for U.S. Tax Purposes? <input type="checkbox"/> No <input type="checkbox"/> Yes – Provide Social Security Number (SSN) of Tax Identification Number (TIN) _____			
Identify your role with the entity: <input type="checkbox"/> Owner or Controlling Person <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Settlor			
First Name		Last Name	
Residential Address		City	Province Postal Code
U.S. Resident or U.S Citizen for U.S. Tax Purposes? <input type="checkbox"/> No <input type="checkbox"/> Yes – Provide Social Security Number (SSN) of Tax Identification Number (TIN) _____			
Identify your role with the entity: <input type="checkbox"/> Owner or Controlling Person <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Settlor			
First Name		Last Name	
Residential Address		City	Province Postal Code
U.S. Resident or U.S Citizen for U.S. Tax Purposes? <input type="checkbox"/> No <input type="checkbox"/> Yes – Provide Social Security Number (SSN) of Tax Identification Number (TIN) _____			

## Section D – Signatures

- I certify that the information provided on this form is correct and complete and I acknowledge that information contained in this form and information regarding my policy(s) at BMO Life Assurance (BMO Insurance) may be reported to the Canada Revenue Agency.
- I also acknowledge that I will advise BMO Life Assurance (BMO Insurance) of any change in circumstances that may cause the information contained on this form to become incorrect and to provide an updated Self Certification Form.

Signature of Policy Owner and Title (if applicable) X	Date (dd/mmm/yyyy)
Signature of Claimant (Beneficiary) X	Date (dd/mmm/yyyy)

In this form,

**“Entity”** means a legal person or a legal arrangement such as a corporation, trust, partnership, association or other organizations. For purposes of this certification a sole proprietorship or an oral/informal trust is treated as an Individual and not as an Entity.

**“Specified U.S. Entity”** means an entity that is organized or incorporated in the U.S. and excludes those listed under “Other U.S. Entity”.

**“Non-Financial Foreign Entity (NFFE)”** is an entity that is Canadian or other Non U.S. entities AND that are not financial institutions.

**“Active Non Financial Foreign Entity (Active NFFE)”** is an entity that carries on active trade or business and also includes entities such as:

- A public corporation with shares that regularly trade on an established securities exchanges
- An entity related to an above-described public corporation
- A registered charity
- A government that performs functions of a governmental nature
- A start-up entity investing in assets with the intent of operating a business (other than a business of making or managing investments)

**“Foreign Financial Institution (FFI)”** is a financial institution that is not a U.S. Financial Institution and that meets the certain criteria defined under CRA guidance.

**“Passive Non Financial Foreign Entity (Passive NFFE)”** is generally an entity that does not engage in substantive business activities to produce a good or service. In other words, is not a Financial Institution OR an Active NFFE.

**“Controlling Persons”** (natural persons who exercise control over the entity) and “Controlling interest (%)” is as defined under Anti-Money Laundering (AML) regulation

**“Non-Reporting FI”** is an entity that meets the criteria as defined in the CRA guidance.

**“Non-Participating FI (NPMFI)”** is a Canadian Financial Institution that is deemed to be non-compliant by CRA.

For further details, including definitions and types of “Financial Institution”, “Non-Reporting Financial Institution”, “Non-Participating Financial Institution”, “Specified US Entity”, “Active NFFE” or “Passive NFFE”, please consult your financial or tax advisor and/or visit the Canadian Revenue Agency’s (CRA) guidance a <http://www.cra-arc.gc.ca/tx/nnrstdnts/nhncdrprtng/menu-eng.html> OR the Department of Finance at <http://www.fin.gc.ca/treaties-conventions/pdf/FATCA-eng.pdf>