

TAX RESIDENCY CONFIRMATION

(FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) AND COMMON REPORTING STANDARD (CRS))



To be completed by Authorized Dealer/Representative

Mandatory for non-registered (cash) accounts – Application may be rejected if this section is not completed in its entirety.

Instructions: If the account has only one account holder and no reportable controlling person(s) (for entity/formal trust accounts) complete this whole section. If the account has two or more account holders and/or reportable controlling person(s) complete this section and additional *Tax Annex Form* for each joint owner and reportable controlling person.

Mackenzie Investments account number (if available):

Account Holder Name:

Under Part XVIII of the *Income Tax Act (Canada)*, the account holder is:

FATCA Non-Reportable (not a tax resident or citizen of the U.S.) or

FATCA Reportable (a tax resident or citizen of the U.S.):

Provide U.S. Tax Identification Number (TIN)

 or

The account holder does not have an U.S. TIN, and they have agreed to apply within 90 days.

Under Part XIX of the *Income Tax Act (Canada)*, the account holder is:

CRS Non-Reportable (not a tax resident of a jurisdiction other than Canada or the U.S.) or

CRS Reportable (a tax resident of a jurisdiction other than Canada or the U.S.)

Provide Jurisdiction

and Jurisdiction's TIN

or reason for no TIN:

1 The account holder will apply or has applied for a TIN but has not yet received it.

2 The account holder's jurisdiction of tax residence does not issue TINs to its residents.

Note: If the account holder is reportable under more than one non-Canadian and non-US jurisdiction, complete the *Tax Annex* for each additional jurisdiction.

You confirm that you will provide the TIN(s) to Mackenzie Investments within 15 days of the account holder receiving it. Otherwise, further trading in this account may be restricted.

If the account holder is a reportable entity, provide the entity classification:

Specified U.S. Person

CRS Reportable Person (Active Non-Financial Entity)

Passive Non-Financial Entity*

*For a **reportable** passive non-financial entity/formal trust, please complete and submit the *Tax Annex* form(s) along with this application, for each Controlling Person that is a tax resident of a jurisdiction **other than Canada**.

By completing this section and providing your contact information below, you confirm that:

- you have a valid self-certification of tax residence on file or, where permitted by the applicable regulations, in the case of an entity, you have reasonably determined the tax residence and entity classification based on a review of information in your possession or that is publicly available, for each account holder and/or controlling person(s) associated with this account, where applicable:
 - you have confirmed the reasonableness of the responses with other information obtained in connection with the account and on the OECD website, as necessary
- you are qualified to make the Part XVIII and Part XIX status determination and authorized to provide this information to Mackenzie Investments
- the information provided on this form is current, correct, and complete
- you agree to immediately notify Mackenzie Investments of any errors, omissions or changes in the information provided about the account holder(s) and/or controlling person(s)

Dealer Contact Name Dealer Code

Contact Email Contact Phone Number Date

Remember to complete and submit the *Tax Annex* form(s) if required, for each joint account holder and reportable controlling person(s).

Complete this Tax Annex only if the non-registered/cash account has more than one account holder and/or a reportable controlling person(s):

- Attach additional pages as necessary.

Mackenzie Investments account number (if available) or Primary Account Holder Name (for new accounts):

Joint Account Holder Name:

Under Part XVIII of the *Income Tax Act (Canada)*, the account holder is:

FATCA Non-Reportable (not a tax resident or citizen of the U.S.) or

FATCA Reportable (a tax resident or citizen of the U.S.):

Provide U.S. Tax Identification Number (TIN)

 or

The account holder does not have an U.S. TIN, and they have agreed to apply within 90 days.

Under Part XIX of the *Income Tax Act (Canada)*, the account holder is:

CRS Non-Reportable (not a tax resident of a jurisdiction other than Canada or the U.S.) or

CRS Reportable (a tax resident of a jurisdiction other than Canada or the U.S.)

Provide Jurisdiction

and Jurisdiction's TIN

or reason for no TIN:

1 The account holder will apply or has applied for a TIN but has not yet received it.

2 The account holder's jurisdiction of tax residence does not issue TINs to its residents.

Note: If the account holder is reportable under more than one non-Canadian and non-US jurisdiction, complete the *Tax Annex* for each additional jurisdiction.

You confirm that you will provide the TIN(s) to Mackenzie Investments within 15 days of the account holder receiving it. Otherwise, further trading in this account may be restricted.

If reportable and the account holder is an entity, provide the entity classification(s):

Specified U.S. Person

CRS Reportable Person (Active Non-Financial Entity)

Passive Non-Financial Entity*

*For a reportable passive non-financial entity/formal trust, please complete and submit the *Tax Annex* form(s) along with this application form, for each Controlling Person that is a tax resident of jurisdiction other than Canada.

Controlling Person Details:

Controlling Person Name

Home Address: City:

State/Province/Territory: Postal/Zip Code:

Type of Controlling Person:

direct owner

indirect owner

director or senior official

trustee

settlor

trust beneficiary

protector

other individual who exercises effective control over the trust

The controlling person is: (check one or both, as applicable)

a tax resident or a citizen of the United States. Provide U.S. TIN or

the individual does not yet have a U.S. TIN; you will provide it to Mackenzie Investments within 15 days of them receiving it. Otherwise, further trading in this account may be restricted.

a tax resident of a jurisdiction other than Canada or the United States.

Provide Jurisdiction and Jurisdiction's TIN or reason for no TIN

1 The controlling person will apply or has applied for a TIN but has not yet received it.

2 The controlling person jurisdiction of tax residence does not issue TINs to its residents and

Date of birth (dd/mmm/yyyy)