



Business Self-Certification

Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS)

For ATB Financial Use (Client BP Number):	
Legal Name of Business:	
Trade Name (if applicable):	
Account Holder's Jurisdiction of Incorporation or Organization (Province if inside of Canada or Country if outside of Canada):	
Permanent Residence Address of Business (Physical Address including Country):	
Canadian Business Number / Trust Account Number ¹ :	

¹ If the entity is solely a tax resident of Canada, then the Canadian Business Number / Trust Account Number is not required. If the entity is a tax resident of a country other than Canada, the Canadian Business Number or Canadian Trust Number needs to be provided if available.

Section A: Declaration of your Corporate Income Tax Residence

Tick (✓) all options that apply:

- ☐ The entity is a tax resident of Canada. (including tax exempt entities, such as charities).
- ☐ The entity is a tax resident of the United States (US).
- ☐ The entity is a tax resident of a jurisdiction other than Canada or the United States (US).

If selected, indicate below the entity's jurisdiction of tax residence and the related taxpayer identification numbers (TINs) or functional equivalents.

If the entity does not have a TIN for a specific jurisdiction, select a reason below:

Reason 1: The entity will apply or has applied for a TIN, but has not yet received it.

Reason 2: The entity's jurisdiction of tax residence does not issue TINs to its residents.



Reason 3: Other reason: please specify in the reason field in the table below.

Country of Tax Residence	Taxpayer Identification Number (TIN)	Reason (if no TIN)

Section B: Specified US person

Is the entity a "Specified US Person²"?

☐ Yes ☐ No

If you answered **Yes** to the above question:

- Please provide your TIN from the US: _____

² An entity that is a US person is not a specified US person if it is a corporation the stock of which is regularly traded on an established securities market, or if it is a US Government or agency thereof. A specified US person also does not include most entities that fall into any of the following categories:

- A trust or organization exempt from tax;
- A bank, real estate investment trust, regulated investment company, common trust fund, or securities or commodities dealer;
- A corporation that is related to a corporation the stock of which is regularly traded on an established securities market.

You should also consult your own tax advisor to determine if the entity can certify that it is not a specified US person.



Section C: Financial Institution

Section C.1:

Is the entity a financial institution? ☐ Yes ☐ No

If **YES**, PLEASE CONTINUE TO THE REMAINING QUESTIONS IN **SECTION C.2 - C.3**.

IF **NO**, PROCEED TO **SECTION D**.

Section C.2: Please select one:

☐ **Financial Institution with a valid Global Intermediary Identification Number (GIIN).**

- If checked, please provide your GIIN: _____

☐ **The entity is a Financial Institution but unable to provide a GIIN for the following reason:**

- ☐ Partner Jurisdiction Financial Institution and has not yet obtained a GIIN
- ☐ Partner Jurisdiction Financial Institution that has applied for but not yet received a GIIN
- ☐ US Financial Institution that is not required to obtain a GIIN
- ☐ Non-participating Financial Institution
- ☐ The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN

Please provide the Sponsor's Name and Sponsor's GIIN:

- Sponsor's Name: _____
- Sponsor's GIIN: _____

☐ Exempt Beneficial Owner

☐ Deemed Compliant Financial Institution, please **select** the appropriate category:

- ☐ Financial Institution with a Local Client Base
 - ☐ Local Bank
 - ☐ Financial Institution with Only Low-Value Accounts
- ☐ Restricted Fund
- ☐ Other, please provide type: _____



Section C.3:

Does the financial institution meet all of the following criteria? ☐ Yes ☐ No

- It is not a resident of Canada and a resident of a country that is not a participating country. For CRS, a complete list of participating countries is available from Canada Revenue Agency ("CRA") website canada.ca/taxes-list-participating-jurisdictions
- At least 50% of its gross income is from investing or trading in financial assets
- It is managed by another financial institution

If **YES**, PLEASE SKIP TO **SECTION E**. IF **NO**, PROCEED TO **SECTION F**.

Section D: Entity Type

Tick (✓) the option that best describes the entity:

- ☐ **Active trade or business:** Less than 50% of the entity's gross income is passive income and less than 50% of its assets produce or are held for the production of passive income. If this applies, **proceed to Section F**.
- ☐ Corporation with shares that regularly trade on an established securities market or a related company of a corporation with shares that regularly trade on an established securities market. If this applies, **proceed to Section F**.
- ☐ Government, a central bank or an international organization (or agency thereof). If this applies, **proceed to Section F**.
- ☐ The entity is an active non-financial entity that doesn't fall under the descriptions provided in the three previous options. For the definition of an active non-financial entity, refer to paragraphs (d) to (i) of CRA Form RC519. If this applies, **proceed to Section F**.
- ☐ **Passive non-financial (foreign) entity:** select if none of the above apply. Please **complete Section E (on the next page) to identify controlling persons**.

Section E: Controlling Persons

Identify the entity's controlling person(s). Controlling persons are individuals who exercise control over an entity, including by ownership or other means.

For corporations, an individual is considered a controlling person if they directly or indirectly own or control 25% or more of the corporation. If no individual controls the corporation by ownership, senior managing officials are to be treated as the controlling person of the corporation, and should be identified as a controlling person.

If the entity is a Trust, list all trustees, settlors, and beneficiaries.

If the entity is not a Trust, list all individuals who own or control directly or indirectly 25% or more



of the entity.

For trusts, a controlling person includes its settlors, trustees, protectors, beneficiaries and any other natural persons exercising ultimate control over the trust.

For more information on controlling person, refer to "Controlling persons" in Chapter 9 of the FATCA and CRS Guidance Notes issued by CRA

<https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/enhanced-financial-account-information-reporting/reporting-sharing-financial-account-information-united-states/guidance-on-canada-s-enhanced-tax-information-exchange-agreement.html>

Type of Controlling Person: 1 - Direct owner of a corporation 2 - Indirect owner of corporation (through an intermediary) 3 - Senior managing official of a corporation 4 - Settlor of a trust 5 - Trustee of a trust 6 - Protector of a trust 7 - Beneficiary of a trust 8 - Other controlling person of a trust	9 - Equivalent to a settlor of a legal arrangement other than a trust (e.g. partnership) 10 - Equivalent to a trustee of a legal arrangement other than a trust (e.g. partnership) 11 - Equivalent to a protector of a legal arrangement other than a trust (e.g. partnership) 12 - Equivalent to a beneficiary of a legal arrangement other than a trust (e.g. partnership) 13 - Other controlling person of a legal arrangement other than a trust (e.g. partnership)
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Legal Name ³ (First, Middle, Last)	Physical Address of Residence	Country of Tax Residence	Date of Birth	TIN ⁴ or No TIN Reason code	Type of Controlling Person (Select one of the options above)



³ If the controlling person is a tax resident in multiple jurisdictions, complete a separate row for each jurisdiction, including the relevant TIN and all other required information. If there are more than ten controlling persons, attach a separate list for the information required, or include a Form 2967 for each controlling person. An individual who is a US citizen is a US person where "US" should be identified as country of residence.

⁴ Canadian TIN is not required if the controlling person is a tax resident solely of Canada. Otherwise, if a TIN is required but unavailable or cannot be provided, indicate the reason using one of the following codes in the TIN field.

1. I will apply or have applied for a TIN but have not yet received it.
2. My jurisdiction of tax residence does not issue TINs to its residents.
3. Other reason (provide the reason in the TIN field).



Section F: Your declaration

I am authorized to sign on behalf of this entity and I declare that the information provided on this form is, to the best of my knowledge and belief, correct and complete. I will notify ATB Financial and complete a new form where necessary, within 30 days of any change in circumstances that cause the information on this form to become incomplete or inaccurate.

Name: _____

Signature: _____

Office or Position: _____

Date Signed: _____

For further details on FATCA and CRS, refer to the Government of Canada website:

<https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/enhanced-financial-account-information-reporting/information-entities-holding-accounts-canadian-financial-institutions.html>

<https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/enhanced-financial-account-information-reporting.html>

<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/rc519/rc519-24e.pdf>